

Sovereignty *Forms and Instructions*



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Family Guardian Fellowship

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"We of this mighty western Republic have to grapple with the dangers that spring from popular self-government tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding material prosperity greater also than anything which the world has hitherto seen.

As regards the first set of dangers, it behooves us to remember that men can never escape being governed. Either they must govern themselves or they must submit to being governed by others. If from lawlessness or fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they will have to be governed from the outside. They can prevent the need of government from without only by showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in our Republic, the people are sovereign, then the people must show a sober understanding and a sane and steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must rest."

[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

Mr. Logan: "...Natural laws can not be created, repealed, or modified by legislation. Congress should know there are many things which it can not do..."

"It is now proposed to make the Federal Government the guardian of its citizens. If that should be done, the Nation soon must perish. There can only be a free nation when the people themselves are free and administer the government which they have set up to protect their rights. Where the general government must provide work, and incidentally food and clothing for its citizens, freedom and individuality will be destroyed and eventually the citizens will become serfs to the general government..."

[Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522

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[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]

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4. [Internal Revenue Code](#)
5. [Code of Federal Regulations](#)
6. [Sovereign Christian Marriage](#)
7. [Family Constitution](#)
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*"Behold, the wicked [IRS] brings forth iniquity;
Yes, he conceives trouble and brings forth falsehood [in their publications and their phone support],
He made a pit and dug it out,
And has fallen into the ditch [this disclaimer] which he made.
His trouble shall return upon his own head,
And his violent dealing shall come down on his own [deceitful] crown."
[Psalms 7:14-16, Bible, NKJV]*

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<http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf>

The noteworthy failure of the government to at any time rebut anything appearing in our [Great IRS Hoax](#) book or on our website since this site stood up in Nov. 2000 constitutes a legal admission of the truthfulness and accuracy of our materials. If the government wants to assert that any of the materials on this website are in error, then they as the [moving party](#) have the [burden of proof](#), and they must meet that [burden of proof](#) under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and the due process clauses found in the [Fifth](#), [Sixth](#), and [Seventh](#) Amendments of the Constitution BEFORE we will respond to any summons, questions, or accusations. Attempts at calling our claims "frivolous" without specifically answering all of our [Tax Deposition Questions](#) or [Test for Federal Tax Professionals](#) on signed notarized IRS stationary proves the existence of the following by the U.S. government:

- Violation of the [public trust](#) and the [fiduciary relationship](#) between the [sovereign Citizens](#) and the government that is supposed to be its servant under [Natural Law](#) and the rulings of the supreme Court but has attempted through fraud to elevate itself to being a tyrant dictator.
- Constructive [fraud](#)
- [Theft by deception](#)

- Violation of [due process](#)
- Unwillingness to accept its Constitutional responsibility to respond to our Petition for Redress under the [First Amendment](#).
- [Frivolous](#) actions: Refusal to identify any legal basis for their lawless and unlawful actions of war against the American people they are supposed to be serving.

"Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to "without excuse or justification." State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not implying the element of criminality, it is broad enough to include it." [Black's Law Dictionary, Sixth, p. 1536]

"Illegal. Against or not authorized by law."
[Black's Law Dictionary, Sixth Edition, p. 747]

- [Communism](#)- by government servants:

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV](#) > Sec. 841.
Sec. 841. - Findings and declarations of fact

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by a the judiciary]. It constitutes an [authoritarian dictatorship \[IRS, DOJ, and corrupted federal judiciary in collusion\]](#) within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but [denying to all others the liberties \[Bill of Rights\] guaranteed by the Constitution](#). Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. [Unlike political parties, the Communist Party \[thanks to a corrupted federal judiciary\] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members](#). The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. [The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence \[or using income taxes\]. Holding that doctrine, its role as the agency of a hostile foreign power \[the Federal Reserve and the American Bar Association \(ABA\)\] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed](#)

The government likes to cite irrelevant federal case law of ignorant persons who filed the wrong IRS 1040 form as evidence of why the average American is liable for I.R.C. [Subtitle A](#) taxes, but such cites are irrelevant and [void judgments](#) when applied to the very different citizenship ("non-citizen national") and filing status of those people using materials on this website.

Evidence we have showing personnel from the IRS and the government downloading our book further bolsters our arguments in this area. In accordance with the [Internal Revenue Manual, Section 4.10.7.2.9.8](#), you are [not authorized](#) and it would be frivolous to cite any court case below the [supreme Court](#) as your legal authority in your rebuttal, as cites of lower courts only apply to individual taxpayers in question rather than all Americans. Furthermore, it would be hypocritical and unethical of the government to pursue prosecution or legal action against us without [first](#) corresponding with us in a SIGNED AND NOTARIZED AFFIDAVIT ON IRS STATIONARY rebutting any specific claims you take issue with and citing the legal authorities you base your assertions on. You should use our [Test for Federal Tax Professionals](#) (at <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm>) and our [Tax Deposition](#) (at <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>) to provide your rebuttal.

We make no guarantees about the effectiveness of anything appearing in this book or on our website, nor do we profit in any way from the information presented. This book and our website are strictly offered as a free educational public service designed to:

- Encourage freedom and liberty, which means promoting a *much* smaller and more limited national government than we have now.
- Promote *self-government* and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
- Encourage the values that made this nation great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
- Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
- Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse its Citizens or inhabitants.
- Encourage people to be more involved in the political process.
- Encourage an ethical and moral government that protects our Constitutional rights.

We do not advocate violence or terrorism or threats of any kind against anyone, and especially by our government against its people. All of the remedies we advocate to the problems our society faces as documented in this book and on our website focus on public education and outreach, nonviolent confrontation, and political and legal activism.

The reason why this disclaimer notice is required is not to undermine the accuracy or authority or integrity of this document, but primarily to prevent the possibility of the author(s) or any of the contributors, who are not necessarily lawyers, from being prosecuted for practicing law without a license from the socialist state (professional licenses are yet another government scam to maximize revenues, censorship, and government control over the population in violation of our rights). Who would want to prosecute us? How about the lawyers and management at the IRS, who probably don't want you or IRS employees understanding the law or knowing what is in this document and don't want you litigating on your own, because you complicate for them the process of **STEALING** your money through the IRS fraud, malfeasance, and breach of government fiduciary duty that is exhaustively exposed in this document.

The IRS Logo or mentions of the "Department of the Treasury" appearing throughout this document is meant as a *parody* and is *in no way is intended* to create the perception that anything in this publication conforms with official *United States Treasury* or IRS government policy. Pursuant to [17 U.S.C. §105](#), the government may not copyright its work products, so government logos may be freely used without copyright infringement. The "Department of the Treasury" referred to is instead the FAMILY Department of the Treasury.

Furthermore, because we:

- *Are all compelled illegally and under duress* to pay income taxes by the IRS and the corrupt federal courts (and then are *lied to* by our government when they say we live in a *free* country...what a laugh!) Must declare that our income is "effectively connected with a trade or business" in the United States in accordance with 26 U.S.C. §7701(a)(26) in order for it to be taxable, which means we are *holders of public office in the United States Government*.

Then it is technically *not* an exaggeration to say that most "taxpayers" qualify as Congressmen and Public Officials in the United States Government in receipt of excise taxable privileges. This compelled public officer of the United States Government hereby elects to exercise his *official sovereign powers* as a (FAMILY) Treasury/IRS appointee. If you are going to give me a job guys, then I want to be where ALL the MONEY is so I can be a fat cat like the rest of you! Furthermore, since the federal courts hypocritically refuse to make the REAL United States government IRS/Treasury responsible for the content or accuracy of *their* publications (see *Einhorn v. DeWitt*, 618 F.2d 347 (5th Cir. 1980); *United States v. Goldstein*, 342 F.Supp. 661 (E.D.N.Y. 1972); *Boulez v. C.I.R.*, 810 F.2d 209 (D.C. Cir. 1987); *United States v. Will*, 671 F.2d 963, 967 (6th Cir. 1982)), then we elect as officers of our own Department of the Treasury to have the *same degree* of lack of accountability to *anyone* for the content of this document or any conclusions drawn from it. We used the fine print here because the audience this disclaimer is intended for in the United States Treasury/IRS are *experts* at writing and reading fine print. Who else but such an expert, after all, could painstakingly compile the 9,500 pages of fine print that constitute the scandalous and extortionary Internal Revenue Code?

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2 The authorities indicated below describe where specific cases, statutes, and regulations are cited within this book.
3 Additional very useful and helpful authorities may be found on our website at:

[4 http://famguardian.org/TaxFreedom/FormsInstr.htm](http://famguardian.org/TaxFreedom/FormsInstr.htm)

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REVISION HISTORY

The below revision history covers only the last six months of changes.

Date	Version	Description
2/21/06	1.00	1. Initial version.
2/28/06	1.01	1. Replaced all occurrences of "IRS Deposition CD" with "Tax Deposition CD". 2. Replaced all occurrences of "IRS Deposition Questions" with "Tax Deposition Questions". 3. Fixed several bad section references.
3/14/06	1.02	1. Improved formatting and consistency throughout document. 2. Corrected several bad web links. 3. Added a quote to the second page.
4/15/06	1.03	1. Added Chapter 1 and all subsections. 2. Removed materials from the preface. 3. Added section 1.3: Natural Order. 4. Expanded section 1.7. 5. Corrected several bad references in chapter 1 that read "Error".
4/16/06	1.04	1. Added section 1.9.1. 2. Expanded section 1.3. 3. Corrected formatting of footnotes. 4. Corrected formatting in tables.
4/24/06	1.05	1. Updated section 2.7. 2. Fixed formatting problems in the beginning of chapter 3. 3. Expanded section 1.7 and added all the cites therein to the table of authorities.
5/4/06	1.06	1. Updated section 2.5.3.5. 2. Expanded section 1.6.6 with a cite from the U.S. Supreme Court. 3. Added section 1.11. 4. Updated section 2.5.3.13. 5. Fixed several spelling errors.
7/10/06	1.07	1. Updated section 1.1 and 1.2. 2. Removed IRC Section 861 from section 2.5.5.11 and expanded the section. 3. Expanded and improved section 2.5.5.12. 4. Added a graphic to the cover page.
7/21/06	1.08	1. Updated section 2.5.4.3. 2. Expanded section 1.6.3. 3. Removed unused styles.
8/7/06	1.09	1. Updated section 3.8.10. 2. Deleted section 3.6.8: SSA Notice of Change in Citizenship. It is now replaced by new section 3.6.8. 3. Renamed new section 3.6.8 and completely revised it. 4. Updated section 2.5.3.13. 5. Fixed bad footers in Chapter 3. 6. Fixed bad page numbers in chapter 3. 7. Replaced all occurrences of "Income Tax Freedom Forms and Instructions" with "Sovereignty Forms and Instructions".
9/27/06	1.10	1. Exanded section 1.5. 2. Corrected bad weblinks to the book "Secrets of the Legal Industry" throughout the book. 3. Expanded section 1.5 to add item 8 at the end. 4. Expanded section 1.4 to add another quote from Chisholm. 5. Added section 1.10.1.17. 6. Updated section 1.10.1.2. 7. Corrected bad links references throughout. 8. Added another quote to the Preface.

<i>Date</i>	<i>Version</i>	<i>Description</i>
		9. Revised section 2.5.5.11 to change references to diversity of citizenship. 10. Revised section 2.5.5.1 to change references to diversity of citizenship.
11/6/06	1.11	1. Updated section 2.5.5.12. 2. Updated section 1.10.1.28. 3. Updated section 1.10.1.4. 4. Improved formatting throughout the document. 5. Added section numbers to Adobe bookmarks. 6. Added several items to the Table of Authorities.
11/20/06	1.12	1. Expanded section 1.11.4. 2. Completely improved formatting throughout Chapter 3. 3. Deleted section 3.8.8: Position Statement Regarding W-4 Exempt. 4. Deleted section 3.4.1: Letter to Congressman. 5. Deleted section 3.4.2: Letter to Attorney General. 6. Deleted section 3.11.7: Determination of Taxable Income. 7. Deleted section 3.12.4: Response Letter to Delinquent Return: CP-515/518. 8. Deleted section 3.11.11: Determining Tax Liability. 9. Deleted section 3.11.12: Request for Technical Advice
12/29/06	1.13	1. Updated section 3.13.14 to remove mention of Clyde Hyde. 2. Revised section 2.5.4.17 to change link to new IRS Due Process Meeting Handout. 3. Expanded section 1.10.1.27. 4. Improved formatting in Chapter 2. 5. Added several authorities from Chapter 2 to the Table of Authorities. 6. Edited section 2.5.1.5. 7. Updated section 2.5.1.6. 8. Updated section 2.5.2.2. 9. Expanded section 2.5.3.8. 10. Replaced all occurrences of “Section 10.X” with “Section 3.X”. 11. Updated section 2.5.4.17.
2/12/07	1.14	1. Updated section 3.11.14 and renamed the section. 2. Updated section 2.5.5.10. 3. Corrected several typos in the table of authorities.
3/16/07	1.15	1. Added sections 1.6 to 1.12. 2. Added sections 1.15.5 and 1.15.6. 3. Added Sections 1.16 through 1.18.

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1

2 **1.1 Purpose**

3 The purpose of this document is the following:

- 4 1. To define sovereignty.
5 2. To define the extent of your legal rights and the legal mechanisms by which you surrender them, so that you can learn
6 to avoid surrendering them or rescind any past efforts to surrender them.
7 3. To provide legal authorities useful in defending your sovereignty.
8 4. To show you how to administratively defend your rights WITHOUT being subject to federal legislative jurisdiction.
9 5. To provide procedures and forms that you can modify and reuse in your own quest for sovereignty.

10 This document is a work in progress that has taken six years to develop and continues to develop and improve. It will
11 improve faster if you submit any research to us which you develop that might correct any errors you find or fill in holes in
12 our analysis and execution. We therefore encourage you to send us your feedback by joining the Family Guardian Forums
13 below and then sending a private message to "Author #2", who will then forward it to the appropriate authors of this
14 document.

15 <http://famguardian.org/forums/>

16 We will not exhaustively define your rights here. We cover this only briefly in section 1.14. If you want complete
17 treatment, refer to the free *Great IRS Hoax*, Chapter 4 entitled "Know Your Citizenship Status and Rights", which is
18 available for free below:

19 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

20 The remainder of this chapter will give you the basics of sovereignty. If you want more details, please read the above
21 document.

22 **1.2 Useful Resources for further Study**

23 In your own quest for sovereignty, we highly recommend the following mostly FREE sources of information. Note that we
24 do not derive any financial benefit from recommending these sources:

25 **Table 1-1: Useful resources for further study**

Reference	Type	Available at:
Sovereignty and Freedom Area	Free research area on Family Guardian Website	http://famguardian.org/Subjects/Freedom/Freedom.htm
Citizenship and Sovereignty Course	Presentation showing you the basics of sovereignty	http://sedm.org/LibertyU/CitAndSovereignty.pdf
Philosophy of Liberty	Short Flash presentation illustrating the basics of law and sovereignty	http://sedm.org/LibertyU/PhilosophyOfLiberty-english.swf
Family Guardian Website	Free website	http://famguardian.org/
Sovereignty Forms and Instructions	Free references and tools to help those who want to escape federal slavery	http://famguardian.org/TaxFreedom/FormsInstr.htm
Great IRS Hoax book	Free downloadable electronic book. Exhaustive analysis of the tax enforcement fraud.	http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm
The Law, by Frederick Bastiat	Explains the purpose of law, and how government abuses it against the people to	http://famguardian.org/Publications/TheLaw/TheLaw.htm

Reference	Type	Available at:
Sovereignty Education and Defense Ministry (SEDM)	PLUNDER them.	http://sedm.org/
Federal and State Withholding Options for Private Employers	Free educational materials for regaining your sovereignty as an entrepreneur or private person. Check out their free “Liberty University”, “Litigation Tools”, and “Forms” sections and the “Legal Research Sources” at the top of the opening page.	http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOOptions.pdf
Legal Research Sources	Excellent index of legal research sources	http://famguardian.org/TaxFreedom/LegalRef/LegalResrc_hSrc.htm
Cornell University Legal Information Institute	Place to find FREE state and federal statutes, rulings, research	http://www4.law.cornell.edu
VersusLaw	Low cost case research	http://versuslaw.com
FindLaw	Free case, code, and regulation sources	http://findlaw.com
United States Supreme Court Plus CD-ROM	All U.S. Supreme Court cases from the beginning	http://www.uscceplus.com/

1.3 Natural Order

2 “Don’t go around saying the world owes you a living. The world owes you nothing. It was here first.”
 3 [Mark Twain]

4 “Men do not make laws. They do but discover them. Laws must be justified by something more than the will of
 5 the majority. They must rest on the eternal foundation of righteousness. That state is most fortunate in its form
 6 of government which has the aptest instruments for the discovery of law.”
 7 [Calvin Coolidge, to the Massachusetts State Senate, January 7, 1914]

8 “If the jury feels the law is unjust [violates God’s law], we recognize the undisputed power of the jury to acquit,
 9 even if its verdict is contrary to the law as given by a judge, and contrary to the evidence ... and the courts must
 10 abide by that decision.”
 11 [U.S. v. Moylan, 417 F.2d at 1006 (1969)]

12 “The sole end for which mankind are warranted, individually or collectively, in interfering with the liberty of
 13 any of their number is self-protection.”
 14 [John Stuart Mill]

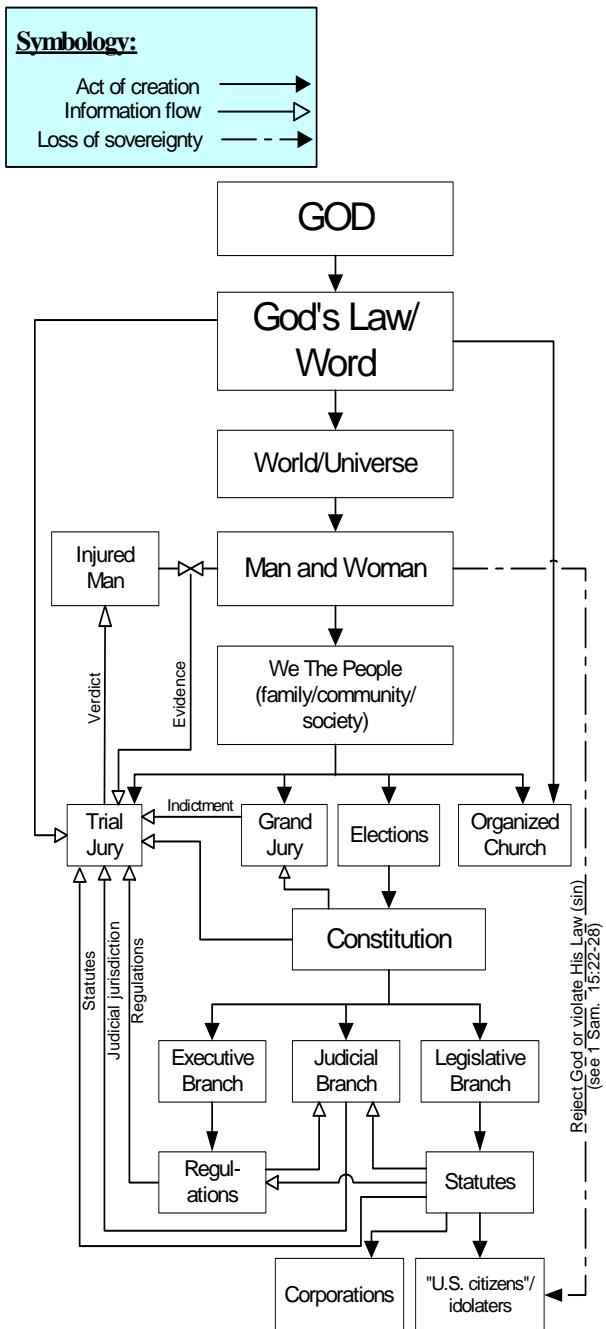
15 “I have lived, Sir, a long time, and the longer I live, the more convincing proofs I see of this truth - that God
 16 governs in the affairs of men. And if a sparrow cannot fall to the ground without His notice, is it probable that
 17 an empire can rise without His aid?”
 18 [Benjamin Franklin]

19 We explain Natural Law later in section 1.15.3, and Natural Order is an extension of Natural Law. The foundation of
 20 Natural Order is the notion that all creations are subject to and subservient to their Creator, who is always the sovereign
 21 relative to the creation. God created man so He is the Sovereign relative to man. Man created the states of the Union, so
 22 the people of the state are sovereign relative to their state government. The states of the Union then created the federal
 23 government, so the states are the sovereigns relative to the federal government and the federal government is subservient to
 24 and subordinate to them. The authority delegated by the states to the federal government is a definition and limitation of
 25 the power of the federal (not national) government and under the Tenth Amendment to the U.S. Constitution: “The powers
 26 not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States
 27 respectively, or to the people”. Here is an example of this concept right from no less than the U.S. Supreme Court:

1 “A State does not owe its origin to the Government of the United States, in the highest or in any of its
2 branches. It was in existence [was created] before it. **It derives its authority from the same**
3 **pure and sacred source as itself: The voluntary and deliberate choice of**
4 **the people**...A State is altogether exempt from the jurisdiction of the Courts of the United States, or from
5 any other exterior authority, unless in the special instances when the general Government has power derived
6 from the Constitution itself.”
7 [Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1793)]

8 Natural Order therefore defines the natural hierarchy of sovereignty in all of creation based on the order that all things were
9 created. In the words of former President Calvin Coolidge, Natural Law cannot be created by man: it can only be
10 discovered, and the same is true of Natural Order. Natural law is therefore a product of the following Natural Order and
11 hierarchy of sovereignty. This hierarchy of sovereignty is unchangeable and immutable and cannot be denied, denounced,
12 or legislated away by any court or government because it is a product of who and what we are as human beings. All human
13 beings instinctively understand its meaning and application. Below is a diagram of Natural Order:

14 **Figure 1-1: Natural Order Diagram**



Sovereign	References	Explanation	SOVEREIGNTY
God	John 15:20 John 1:1 Hebrews 11:3 Gen. 1:1-25 Psalms 89:11-12 Gen. 1:26-31 Matt. 4:10	Omnipotent, omnipresent, source of all Truth "Remember the word that I said to you, 'A servant is not greater than his master.' " "In the beginning was the Word, and the Word was with God, and the Word was God." "In the beginning, God created the heavens and the earth." "Let Us make man in Our image" "You shall worship the Lord your God and Him ONLY you shall serve."	GREATEST
We The People as Individuals (NOT government)	Julliard v. Greenman, 110 U.S. 421 (1884) Hale v. Henkel, 240 U.S. 43 (1906) Perry v. U.S., 394 U.S. 330 (1935) Church: Gen. 3:15 Ten Commandments: Exodus 20:1 thru 20:17 Gen. 11:4-9 Matt. 20:25-29 Declaration of Independence U.S. v. Mersky, 361 U.S. 431 (1960) Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)	Sovereignty resides in the people, not in the government. The People created trial by jury, and grand jury to punish/prevent sin. People created elections to organize government. Created church to promote spiritual welfare. These organizations prevent injustice and protect our life, liberty, and pursuit of happiness. Constitution is a social contract approved through elections. Government created by the people. "...whoever desires to become great [in the government] among you, let him be your servant. And whoever desires to be first among you, let him be your slave." Statutes and regulations (laws) created by government. Executive branch writes implementing regulations based on statutes passed by legislative branch. Corporations are fictions created by law. Lies in IRS publications and treason by judiciary try to put you here.	
			LEAST

1
2

- 3 In the above diagram everyone at a particular level is a “fiduciary” of the parties above and they are bound to this position by contract or by oath of office.

5 **fiduciary duty:** A duty to act for someone else’s benefit, while subordinating one’s personal interests to that of the other person. It is the highest standard of duty implied by law (e.g. trustee, guardian).
[Black’s Law Dictionary, Sixth Edition, page 625]

- 8 A fiduciary relationship is a “master” and “servant” relationship. The fiduciary is the servant and he is bound to his Master by oath or contract. For instance, we are bound to act as fiduciaries and bondservants who serve the best interests of the

1 sovereign God who created us by the contract or the covenant that God has with us which is documented in the Bible.¹
 2 Public servants in government, in turn, are contractually bound to us as the sovereigns they serve by written contracts
 3 called the U.S. Constitution and our state Constitution. The founding fathers also agreed that the Constitution was a
 4 fiduciary contract between the people and their government during the development of that instrument as documented in the
 5 Federalist Paper #78:

6 “*No legislative act contrary to the Constitution can be valid. To deny this would be to affirm that the deputy
 7 (agent) is greater than his principal; that the servant is above the master; that the representatives of the
 8 people are superior to the people; that men, acting by virtue of powers may do not only what their powers do
 9 not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution
 10 could intend to enable the representatives of the people to substitute their will to that of their constituents. It
 11 is far more rational to suppose, that the courts were designed to be an intermediate body between the people
 12 and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority.
 13 The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and
 14 must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance
 15 between the two, the Constitution is to be preferred to the statute.”
 16 [Alexander Hamilton, Federalist Paper # 78]*

17 Both the federal government and the state governments are entirely devoid of any lawful authority to interfere with either of
 18 the two contracts we are party to: The Bible or the federal or state Constitutions. Here is the proof of this assertion, direct
 19 from the U.S. Supreme Court:

20 “*Independent of these views, there are many considerations which lead to the conclusion that the power to
 21 impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with
 22 the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its
 23 preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was
 24 justly said by the late Chief Justice, in *Hepburn v. Griswold*, to inference or conjecture.* As he observes, at the
 25 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was
 26 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of
 27 compact were established between the people of the original States and the people of the Territory, for the
 28 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,
 29 upon which the States, their laws and constitutions, were erected. *By that ordinance it was declared, that, in
 30 the just preservation of rights and property, 'no law ought ever to be made, or have force in the said
 31 Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and
 32 without fraud previously formed.'* The same provision, adds the Chief Justice, found more condensed
 33 expression in the prohibition upon the States [in Article I, Section 10 of the Constitution] against impairing the
 34 obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though
 35 the prohibition is not applied in terms to the government of the United States, he expressed the opinion,
 36 speaking for himself and the majority of the court at the time, *that it was clear 'that those who framed and
 37 those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body
 38 of legislation, and that the justice which the Constitution was ordained to establish was not thought by them
 39 to be compatible with legislation for judicial precedent of an opposite tendency.'* 8 Wall. 623. [99 U.S. 700,
 40 765] Similar views are found expressed in the opinions of other judges of this court.”
 41 [*Sinking Fund Cases, 99 U.S. 700 (1878)*]

42 “*A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative
 43 enactment; for her constitution is a law within the meaning of the contract clause of the national
 44 constitution.* Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt,
 45 16 How. 429; Sedg. St. & Const. Law, 637 *And the obligation of her contracts is as fully protected by that
 46 instrument against impairment by legislation as are contracts between individuals exclusively.* State v.
 47 Wilson, 7 Cranch, 164; Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v.
 48 Trapnall, 10 How. 190; Wolff v. New Orleans, 103 U.S. 358.”
 49 [*New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)*]

50 We talked about the terms of the fiduciary duty that exists between the sovereign People and their government when we
 51 talked about the Code of Ethics for Government service in section 2.1 of the Great IRS Hoax. This Government Code of
 52 Ethics embodies and implements the terms of that fiduciary contract between the sovereign People and their servant
 53 government. Incidentally, Alexander Hamilton’s very words from the Federalist Paper #78 echo those of God Himself,
 54 who through His son Jesus said the following:

55 “Remember the word that I said to you: ‘A servant is not greater than his master.’”
 56 [John 15:20, Bible, NKJV]

¹ See 1 Peter 2:13-17.

- 1 Below is what the Bible says about the duties of “servants”, which describe our duties toward God and government’s duties
 2 towards us:

3 “*Servants, obey in all things your masters according to the flesh, not with eyeservice, as men-pleasers, but in*
 4 *sincerity of heart, fearing God. And whatever you do, do it heartily, as to the Lord and not to men, knowing*
 5 *that from the Lord you will receive the reward of the inheritance; for you serve the Lord Christ. But he who*
 6 *does wrong will be repaid for the wrong which he has done, and there is no partiality.*”
 7 [Col. 3:22-25, Bible, NKJV]

- 8 The Bible covenant between us and our sovereign God also has all the attributes of a valid legal contract:

- 9 1. An offer: God’s Love and forgiveness
 10 2. Acceptance: Our acceptance of God’s love and forgiveness and sovereignty over our spiritual lives.
 11 3. Consideration: We commit our time, our life, our families, and our affections to serving and loving and thanking
 12 God for his grace and mercy toward us, who are sinners.
 13 4. Mutual assent: God understands us better than we understand ourselves, and we must understand the commitment
 14 and the covenant He makes to us by reading the Bible daily.

- 15 In many cases, you can confirm the existence of this contract with God by looking in the Bible for the word “yoke” or
 16 “covenant”. Here is the definition of “yoke” out of Easton’s Bible Dictionary:

17 **YOKE** — (1.) *Fitted on the neck of oxen for the purpose of binding to them the traces by which they*
 18 *might draw the plough, etc. (Num. 19:2; Deut. 21:3). It was a curved piece of wood called ‘ol.*

19 (2.) *In Jer. 27:2; 28:10, 12 the word in the Authorized Version rendered “yoke” is motah, which properly*
 20 *means a “staff,” or as in the Revised Version, “bar.”*

21 *These words in the Hebrew are both used figuratively of severe bondage, or affliction, or subjection (Lev.*
 22 *26:13; 1 Kings 12:4; Isa. 47:6; Lam. 1:14; 3:27). In the New Testament the word “yoke” is also used to denote*
 23 *servitude (Matt. 11:29, 30; Acts 15:10; Gal. 5:1).*

24 (3.) *In 1 Sam. 11:7, 1 Kings 19:21, Job 1:3 the word thus translated is tzemed, which signifies a pair, two oxen*
 25 *yoked or coupled together, and hence in 1 Sam. 14:14 it represents as much land as a yoke of oxen could*
 26 *plough in a day, like the Latin jugum. In Isa. 5:10 this word in the plural is translated “acres.”*

27 [Easton’s Bible Dictionary]

- 28 To be “yoked” means to be contractually or spiritually bound to God: to be figuratively married to Him as His bride. Here
 29 is an example from Jesus’ mouth:

30 “*Come to Me, all you who labor and are heavy laden, and I will give you rest. Take My yoke upon you and*
 31 *learn from Me, for I am gentle and lowly in heart, and you will find rest for your souls. For My yoke is easy*
 32 *and My burden is light.*”
 33 [Matt. 11:28-30, Bible, NKJV]

- 34 This contract or covenant we have with God makes us superior to any government or ruler and makes us the sovereign over
 35 everyone in government:

36 “You have delivered me from the strivings of the people [democratic mob rule];
 37 You have made me the head of the nations [and the government of the nations];
 38 A people I have not known [in Washington, D.C., the District of Criminals] shall serve me;
 39 The foreigners [Washington, D.C. is foreign to states of the Union] submit to me;
 40 The foreigners fade away,
 41 And come frightened from their hideouts [on every election day].”
 42 [Psalms 18:43-45, Bible, NKJV]

- 43 Incidentally, without this yoke or covenant between us and God, without our unfailing allegiance to Him over and above
 44 that of any government or state, and without our adherence to this Sacred contract as evidenced by our steadfast obedience
 45 to God’s laws and His commandments (called “fearing God”), we fall from grace, lose our sovereignty, and are then put
 46 into subjection and bondage to man’s laws and to government, who they then become our new false god and idol. This is
 47 God’s sovereign punishment for our disobedience:

1 "The wicked shall be turned into hell,
 2 And all the nations that forget God."
 3 [Psalms 9:17, Bible, NKJV]
 4

5 "Behold, to obey [God and His Law] is better than sacrifice, and to heed than the fat of rams. **For**
 6 **rebellion is as the sin of witchcraft, and stubbornness is an iniquity and**
 7 **idolatry. Because you have rejected the word of the Lord, He also has**
 8 **rejected you from being king** [or sovereign over government]."

9 Then Saul [the king] said to Samuel, "I have sinned, for I have transgressed the commandment of the Lord
 10 and your words, because I feared the people [wanted to be politically correct instead of right with God] and
 11 obeyed their voice [instead of God's voice]. Now therefore, please pardon my sin and return with me, that I
 12 may worship the Lord." But Samuel said to Saul [the king], "I will not return with you, for you have rejected
 13 the word of the Lord, and the Lord has rejected you from being king over Israel"

14 And as Samuel turned around to go away, Saul seized the edge of his robe, and it tore. So Samuel said to him,
 15 "The Lord has torn the kingdom of Israel from you today and has given it to a neighbor of yours, who is better
 16 than you."
 17 [1 Sam. 15:22-28, Bible, NKJV]

18 The diagram at the beginning of this section reflects the above reality with an arrow showing our fall from grace and
 19 sovereignty as a "man" to become "U.S. citizens/idolators", which is the price for disobedience to God's commandments
 20 and laws. When that happens, we become "subjects" of the federal government and our own ignorance and sin has
 21 voluntarily transformed a constitutional republic into a totalitarian "monarchy" or "oligarchy":

22 "**citizen.** 1: an inhabitant of a city or town; esp: one entitled to the rights and privileges of a freeman. 2 **a:** a
 23 member of a state **b:** a native or naturalized person who owes allegiance to a government and is entitled to
 24 protection from it 3: a civilian as distinguished from a specialized servant of the state—citizenly

25 *syn CITIZEN, SUBJECT, NATIONAL mean a person owing allegiance to and entitled to the protection of a*
 26 *sovereign state. CITIZEN is preferred for one owing allegiance to a state in which sovereign power is retained*
 27 *by the people and sharing in the political rights of those people; SUBJECT implies allegiance to a personal*
 28 *sovereign such as a monarch; NATIONAL designates one who may claim the protection of a state and applies*
 29 *esp. to one living or traveling outside that state.*"
 30 [Webster's Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, p. 243; Emphasis added]

31 Another important thing to learn from the above scripture is that Saul fell because he was a man-pleaser. He "feared the
 32 people" more than he feared God (see Eccl. 12:13-14). This is a polite way to say that he was more concerned with being
 33 "politically correct" than in obeying God and His Laws. The Lord was essentially second on Saul's priority list and so Saul
 34 fell from grace and was dethroned as the king and sovereign over his people. The same fate awaits all who do the same
 35 today, including us as Americans. God made us the kings and the sovereigns over our servant government, and this
 36 sovereignty is a privilege that results from our faith and obedience to God's Laws and our worship of Him through our
 37 righteous actions. Below is a definition of "worship" from Harper's Bible Dictionary that confirms these conclusions:

38 **worship**, the attitude and acts of reverence to a deity. The term 'worship' in the OT translates the Hebrew word
 39 meaning 'to bow down, prostrate oneself,' a posture indicating reverence and homage given to a lord, whether
 40 human or divine. The concept of worship is expressed by the term 'serve.' In general, the worship given to
 41 God was modeled after the service given to human sovereigns [government rulers]; this was especially
 42 prominent in pagan religions. In these the deity's image inhabited a palace (temple) and had servants (priests)
 43 who supplied food (offered sacrifices), washed and anointed and clothed it, scented the air with incenses, lit
 44 lamps at night, and guarded the doors to the house. Worshipers brought offerings and tithes to the deity, said
 45 prayers and bowed down, as one might bring tribute and present petitions to a king. Indeed the very purpose of
 46 human existence, in Mesopotamian thought, was to provide the gods with the necessities of life.

47 Although Israelite worship shared many of these external forms, even to calling sacrifices 'the food of God'
 48 (e.g., Lev. 21:6), its essence was quite different. As the prophets pointed out, **God could not be worshiped only**
 49 **externally. To truly honor God, it was necessary to obey his laws, the moral and ethical ones as well as ritual**
 50 **laws. To appear before God with sacrifices while flouting his demands for justice was to insult him** (cf. Isa.
 51 1:11-17; Amos 5:21-22). God certainly did not need the sacrifices for food (Ps. 50:12-13); rather sacrifice and
 52 other forms of worship were offered to honor God as king.

53 [Achtemeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. Harper's Bible dictionary.
 54 Includes index. (1st ed.). Harper & Row: San Francisco.]

- 1 The privilege or rulership over our government servants may be revoked at any time if we cease to trust in the Lord and put
 2 Him first, no matter the consequence. The following scripture makes this point abundantly clear:

3 **"Humble yourselves in the sight of the Lord, and He will lift you up [above your government]."**
 4 [James 4:10, Bible, NKJV]

- 5 The punishment for our disobedience and our failure to humble ourselves towards God as our King, our Ruler, and our
 6 Lawgiver is a tyrannical and dictatorial government that we become enslaved to and oppressed by because of our sin and
 7 our consequent inability to govern ourselves because of the sin.

- 8 Since the Bible is a valid legal contract between us and God just as much as the federal constitution is a contract between
 9 "We The People" (as individuals) and their government, then one interesting outcome is that the Constitution forbids states
 10 from interfering with such contracts:

11 **United States Constitution, Article I, Section 10**

12 **No State shall...pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts,**
 13 **or grant any Title of Nobility.**

- 14 So not even the government can remove God from His sovereign role over both us and the government, and the Bible
 15 confirms that we cannot be separated from the love of God, which is the essence of our faith²:

16 **"For I am persuaded that neither death nor life, nor angels nor principalities nor powers [governments or**
 17 **rulers], nor things present nor things to come, nor height nor depth, nor any other created thing, shall be able**
 18 **to separate us from the love of God which is in Christ Jesus our Lord."**
 19 [Romans 8:38-39, Bible, NKJV, emphasis added]

- 20 The Ten commandments say that our top priority is to love God, and by implication, obeying His commandments, His
 21 statutes, His Law, and His Word.

22 **"He who has My commandments and keeps them, it is he who loves Me. And he who loves Me will be loved**
 23 **by my Father, and I will love him and manifest Myself to him."**
 24 [John 14:21, Bible, NKJV]

- 25 We have taken the time to actually catalog on our website many but not all of God's laws at the web address below for your
 26 reference:

27 http://famguardian.org/Subjects/LegalGovRef/Education/BibleLawIndex/bl_index.htm

- 28 The implications of these revelations are that since God says He and His Law/Word in the Bible are to be first on our
 29 priority list, then when or if the vain government of man or its laws attempt to conflict with or supersede the authority of
 30 God, we must remind the state that it cannot lawfully interfere with our First Amendment religious views by putting itself
 31 above God and in charge of our life or making human laws that conflict with God's laws which are in the Bible. That very
 32 calling and moral obligation of reconciling God's laws with man's laws, in fact, is the sole duty of the Trial Jury in the
 33 diagram.

- 34 God's laws, however, must always supersede man's laws because He is the Creator of Heaven and Earth, which makes Him
 35 Sovereign over all existence, and we are His sovereign delegates and ambassadors on the earth from whom the government
 36 derives ALL of its sovereignty over the finite stewardship which we have entrusted to it through our Constitution. Our
 37 obedience to God's laws, which sometimes puts us in conflict with man's laws, is what sanctifies us and sets us apart.

38 **"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble,**
 39 **and to keep oneself unspotted from the world [and the corrupted governments and laws of the world]."**
 40 [James 1:27, Bible, NKJV]

- 41 **"Come out from among them [the unbelievers]**
 42 **And be separate, says the Lord.**

² See Matt. 22:36-40

1 Do not touch what is unclean,
 2 And I will receive you.
 3 I will be a Father to you,
 4 And you shall be my sons and daughters,
 5 Says the Lord Almighty."
 6 [2 Corinthians 6:17-18, Bible, NKJV]

7 This faith and sanctification and obedience and joyful service to God makes us into “**ministers of a foreign state**” while we
 8 are here on earth from a legal perspective, and the “foreign state” in this case is “heaven” and “God’s kingdom”. Our
 9 ministry is for the glory of God and the love of our fellow man, in satisfaction of the two great commandments of Jesus
 10 found in Matt. 22:36-40. No less than the Supreme Court in *U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898) said that the
 11 phrase “and subject to the jurisdiction of the United States” found in Section 1 of the Fourteenth Amendment *excludes*
 12 “ministers of foreign states” from being “U.S. citizens”. That’s right: we can’t be “U.S. citizens” and thereby make
 13 government into our false god because we are only “pilgrims and strangers”³ on a foreign mission while we are temporarily
 14 here. The only place that Christians can really intend or realistically expect to return permanently to is heaven because
 15 nothing here on earth is permanent for us anyway, and life would be *miserable* indeed if it were! I’d like to see someone
 16 litigate that in a state court. Wouldn’t it be fun to watch?

17 Here, in fact, is what God thinks about human governments and the nations created by man:

18 “Arise, O Lord,
 19 Do not let man prevail;
 20 Let the nations be judged in Your sight.
 21 Put them in fear, O Lord,
 22 That the nations may know themselves to be but men.”
 23 [Psalms 9:19-20, Bible, NKJV]

24 “Behold, the nations are as a drop in the bucket, and are counted as the small dust on the scales.”
 25 [Isaiah 40:15, Bible, NKJV]

26 “All nations before Him are as nothing, and they are counted by Him less than nothing and worthless.”
 27 [Isaiah 40:17, Bible, NKJV]

28 “He brings the princes to nothing; He makes the judges of the earth useless.”
 29 [Isaiah 40:23, Bible, NKJV]

30 “Indeed they are all worthless; their works are nothing; their molded images are wind and confusion.”
 31 [Isaiah 41:29, Bible, NKJV]

32 **Worthless!** Now do you understand why the Jews were hated, why Christians are persecuted to this day, and why
 33 Jesus was crucified and Paul was executed by the Roman government? The same thing happened to the early Jews, who
 34 refused to bow to man’s law and held steadfastly to God’s law:

35 “Then Haman said to King Ahasuerus, “There is a certain people scattered and dispersed among the people in
 36 all the provinces of your kingdom; their laws are different from all other people's, and they do not keep the
 37 king's laws. Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be
 38 written that they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the
 39 work, to bring it into the king's treasures.”
 40 [Esther 3:8-9, Bible, NKJV]

41 Christians who are doing what God commands are basically ungovernable unless you put them in charge as the sovereigns
 42 and give them a servant government. Remember, ours is a government “of the people, by the people, and for the people”,
 43 as Abraham Lincoln said in his famous Gettysburg Address. That means that we have a moral duty to God to govern
 44 ourselves and not have a king or any government above us. Government can only serve us and we are to lead and control it
 45 through frequent elections that keep our servants in government accountable. This is confirmed in below:

46 “The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They
 47 both describe the political body who, according to our republican institutions, form the sovereignty, and
 48 who hold the power and conduct the government through their representatives. They are what we

³ See Phil. 3:20, Hebrews 11:13, 1 Peter 2:1, and James 4:4 for biblical foundation for this fact.

1 familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this
 2 sovereignty. ..."
 3 [[Boyd v. State of Nebraska, 143 U.S. 135 \(1892\)](#).]

5 **Go to the ant, you sluggard!**
 6 **Consider her ways and be wise,**
 7 **Which, having no captain,**
 8 **Overseer or ruler,**
 9 **Provides her supplies in the summer,**
 10 **And gathers her food in the harvest.**

11 How long will you slumber, O sluggard?
 12 When will you rise from your sleep?
 13 A little sleep, a little slumber,
 14 A little folding of the hands to sleep--
 15 So shall your poverty come on you like a prowler,
 16 And your need like an armed man.
 17 [[Prov. 6:6-11, Bible, NKJV](#)]

18 Any attempt to put anyone in government above us as a king or ruler amounts to idolatry and violates the first
 19 commandment (see Matt. 22:36-38). A jealous God (see Exodus 20:5) simply won't allow the government to compete with
 20 Him for the affections and the worship of His people, who He calls His "bride" in Rev. 21:9 and Rev. 22:17.

21 "Do not fear, for you will not be ashamed; neither be disgraced, for you will not be put to shame; for you will
 22 forget the shame of your youth, and will not remember the reproach of your widowhood anymore. **For your**
 23 **Maker is your husband, the Lord of hosts is His name; and your Redeemer is the Holy One of Israel; He is**
 24 **called the God of the whole earth**, for the Lord has called you like a woman forsaken and grieved in spirit, like
 25 a youthful wife when you were refused," says your God. "For a mere moment I have forsaken you, but with
 26 great mercies I will gather you. With a little wrath I hid My face from you for a moment; but with everlasting
 27 kindness I will have mercy on you," says the Lord, your Redeemer."
 28 [[Isaiah 54:4-8, Bible, NKJV](#)]

29 When we do God's will and obey His commandments and His laws, we become His bride and an important part of His
 30 family!:

31 "For whoever does the will of God is My brother and My sister and mother."
 32 [Jesus, in [Mark 3:35, NKJV](#)]

33 And when we disobey His commands and His law, he calls us an "adulterer":

34 "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity
 35 with God? **Whoever therefore wants to be a friend [citizen] of the world makes himself an enemy of God.**"
 36 [[James 4:4, Bible, NKJV](#)]

37 When we as God's **bride** (yes, we're already married, you **fornicators** and **idolaters** in government looking for an easy lay!)
 38 and body of His believers and His children and family commit idolatry by selling ourselves into slavery and subjection to
 39 the government in exchange for their protection and privileges and a sense of false security, we are physically and
 40 spiritually united with and become "Babylon the Great Harlot" described in Revelations 17:5 of the Bible. The Bible
 41 reminds us, as a matter of fact, that it is a **SIN** to demand an earthly king or ruler and that we instead should by implication
 42 be self-governing men and women who are guided by the Holy Spirit to do God's will and who are **servants** to His personal
 43 and spiritual leadership in our daily lives. He communicates His sovereign will to us daily through our prayers and His
 44 word, the Bible. Below is one example where seeking an earthly king instead of God's leadership is described as a sin:

45 "Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, 'Look, you are
 46 old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations** [and be
 47 OVER them].'

48 "But the thing displeased Samuel when they said, '**Give us a king to judge us.**' So Samuel prayed to the Lord.
 49 **And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected**
 50 **Me, that I should not reign over them.** According to all the works which they have done since the day that I
 51 brought them up out of Egypt, even to this day—**with which they have forsaken Me and served other gods—so**
 52 **they are doing to you also** [government becoming idolatry]."

1 [1 Sam. 8:4-8, Bible, NKJV]
 2

3 “And when you saw that Nahash king of the Ammonites came against you, you said to me, ‘No, but a king shall
 4 reign over us,’ when the Lord your God was your king.

5

6 And all the people said to Samuel, “Pray for your servants to the Lord your God, that we may not die; for we
 7 have added to all our sins the evil of asking a king for ourselves.”
 8 [1 Sam. 12:12, 19, Bible, NKJV]

9 The king referred to above was Saul and that king was described in 1 Sam. chapters 12 through 15 as selfish and vain, and
 10 who did not serve God or follow His commandments, but instead served himself, like most of our current politicians as a
 11 matter of fact. The consequence of Saul the king’s selfishness and disobedient and sinful leadership was harm to his people
 12 and a violation of his oath and commission of office direct from God at the time he was appointed by Samuel:

13 “Now therefore, here is the king whom you have chosen and whom you have desired. And take note, the
 14 Lord has set a king over you. If you fear the Lord and serve Him and obey His voice, and do not rebel against
 15 the commandment of the Lord, then both you and the king who reigns over you will continue following the Lord
 16 your God. However, if you do not obey the voice of the Lord, but rebel against the commandment of the
 17 Lord, then the hand of the Lord will be against you, as it was against your fathers.”
 18 [1 Sam. 12:13-15, Bible, NKJV]

19 No doubt, people working in government don’t like being called worthless as the scriptures above indicate nor do they
 20 enjoy being reminded that they are recruiting prostitutes (harlots) and fornicators from the flock of sheep that are God’s,
 21 even though it’s true, and those Christians who reveal this profound truth are likely to be persecuted by their government
 22 like Jesus was:

23 “And you will be hated by all for My name’s sake.”
 24 [Luke 21:17, Bible, NKJV]

25 Once again to our government servants [of which I am one, by the way]: God Himself says YOUR power and the
 26 organization YOU serve is WORTHLESS, with a capital “W”! Did you get that Mr. President and Mr. Congressman and
 27 Mr. Supreme Court Justice and Mr. Secretary of the Treasury and Mr. IRS Commissioner, and other arrogant tyrant
 28 dictators? God says your job and your authority is “worthless” and “less than nothing”. Put your tail between your legs,
 29 take a big gulp and swallow that pride of yours, grovel in the sand, get on your knees and bow, and lick the very Hand, the
 30 ONLY Hand that feeds your pitiful mouth because:

31 “As I live, says the Lord, every knee shall bow to Me, and every tongue shall confess to God.’ So then, each of
 32 us shall give account of himself to God.”
 33 [Romans 14:11, Bible, NKJV]

34 “For what is highly esteemed among men is an abomination in the sight of God.”
 35 [Luke 16:15, Bible, NKJV]

36 “Humble yourselves in the sight of the Lord, and He will lift you up.”
 37 [James 4:10, Bible, NKJV]

38 The only reason anyone therefore has to call your profession or your life’s work as a politician or public servant
 39 “honorable” is because you are servants of the sovereign people and because you are doing the will of God as their agent
 40 and fiduciary in protecting innocent people from harm and exploitation and crime. This very calling, as a matter of fact, is
 41 the only authority justifying the existence of civil government because it is a fulfillment of the second greatest command to
 42 love our neighbor found in Matt. 22:39. Can a “worthless” organization, as God calls a nation or political party, or the
 43 people working in that “worthless” organization write laws that are any more valuable or important than “worthless”?
 44 **NOT!** Here is what God says He will do when we elect or allow corrupt politicians governing a “worthless” organization
 45 called a “nation” to write vain laws that supersede His law and His Bible:

46 But to the wicked, God says:

1 **What right have you to declare My statutes [write man's vain law], or take My covenant [the Bible] in your**
 2 **mouth, seeing you hate instruction and cast My words behind you?** When you saw a thief, you consented with
 3 him, and have been a partaker with adulterers. You give your mouth to evil, and your tongue frames deceit.
 4 You sit and speak against your brother; you slander your own mother's son. These things you have done, and I
 5 kept silent; you thought that I was altogether like you; but I will reprove you, and set them in order before your
 6 eyes. **Now consider this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever**
 7 **offers praise glorifies Me; and to him who orders his conduct aright I will show the salvation of God.**"
 8 [Psalms 50:16-23, Bible, NKJV]

11 **"Shall the throne of iniquity, which devises evil by law, have fellowship with You?** They gather
 12 together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and
 13 my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own
 14 wickedness; **the Lord our God shall cut them off.**"
 15 [Psalms 94:20-23, Bible, NKJV]

16 It is precisely the above words by God Himself that explain why we have a duty to elect Godly and moral people to public
 17 office: so that we don't have corrupt people in there writing our laws as unjust substitutes for God's laws and suffer God's
 18 wrath for their misdeeds as our agents and fiduciaries.

19 **"The people of this State do not yield their sovereignty to the agencies which SERVE them. The people, in**
 20 **delegating authority, do not give their public servants right to decide what is good for the people to know and**
 21 **what is not good for them to know. The people insist on remaining informed**
 22 **so that they may retain control over the instruments they have**
 23 **created."**
 24 [California Government Code, §54950]

25 We must therefore conclude that the vain promise of earthly security that comes from giving a government or a king
 26 authority over us is a downright fraud and a farce as is clearly explained in section 2.9 of the **Great IRS Hoax**. Our one and
 27 only source of security is God, the creator of all things, and substituting anything else in His place is idolatry. The book of
 28 Isaiah chapter 46 and 47 describe what happens to those who elevate government above God and it's not pretty, folks. For
 29 a Satanic lie and a false promise of man-made security by an idolatrous government, we have in effect sold or exchanged
 30 our precious birthright from God, our sovereignty, and our greatest gift, to Satan and a covetous government for 20 pieces
 31 of silver, like Judas did to Jesus and like Esau did to Jacob in the Bible.

32 "**As it is written, 'Jacob I have loved, but Esau I have hated.'**"
 33 [Romans 9:13, Bible, NKJV]

34 "**Again, the kingdom of heaven is like treasure hidden in a field,** which a man found and hid; and for joy over
 35 it he goes and sells all that he has and buys that field."
 36 [Matt. 13:44, Bible, NKJV]

37 Our government has conspired with Satan to hide the treasure spoken of above from our view by taking over our education
 38 in the public schools and removing all mentions of God from the classroom, from the textbooks, and the pledge of
 39 allegiance, and thereby making us ignorant of the value of our birthright and ripe for selling it for pennies on the dollar.

40 "**Shake yourself from the dust, arise; sit down, O Jerusalem! Loose yourself from the bonds of your neck**
 41 **[government slavery!], O captive [slave to your sin] daughter of Zion!** For thus says the Lord: '**You have sold**
 42 **yourselves for nothing and you shall be redeemed without money.**'"
 43 [Isaiah 52:2-3, Bible, NKJV]

44 The Apostle Paul warned us of such abuses when he said:

45 "**But know this, that in the last days perilous times will come: For men will be lovers of themselves, lovers of**
 46 **money, boastful, proud, blasphemers, disobedient to parents, unthankful, unholy, unloving, unforgiving,**
 47 **slanderers, without self-control, brutal, despisers of good, traitors, headstrong, haughty, lovers of pleasure**
 48 **rather than lovers of God, having a form of godliness but denying the power [sovereignty of God]. And from**
 49 **such people turn away!"**
 50 [2 Tim. 3:1-5, Bible, NKJV]

- 1 The kinds of people described above worship the creation but deny the Sovereignty and existence and the power of the
 2 Creator, who is God.

3 *"Therefore God also gave them up to uncleanness, in the lusts of their hearts, to dishonor their bodies among
 4 themselves, **who exchanged the truth of God for the lie, and worshipped and served the creature rather than**
 5 **the Creator**, who is blessed forever. Amen"*
 6 *[Rom. 1:24-25, Bible, NKJV]*

- 7 By allowing these kinds of idolatrous, godless, and arrogant people to be stewards and leaders over our children in the
 8 public schools, we have then become friends of the world and enemies of God.

9 **THE NEW SCHOOL PRAYER**

10 *Your laws ignore our deepest needs
 11 Your words are empty air
 12 You've stripped away our heritage
 13 You've outlawed simple prayer
 14 Now gunshots fill our classrooms
 15 And precious children die
 16 You seek for answers everywhere
 17 And ask the question "Why"
 18 You regulate restrictive laws
 19 Through legislative creed
 20 And yet you fail to understand
 21 That God is what we need!*

- 22 Our ignorance and disobedience to God then causes us to commit fornication with Satan by joining ourselves to and
 23 becoming unequally yoked with an atheistic and in many cases downright evil government.

24 *"Do you not know that **friendship with the world is enmity with God**? Whoever therefore wants to be a friend
 25 of the world makes himself an enemy of God."*
 26 *[James 4:4]*

- 27 Now do you fully understand why the founding fathers gave us the kind of government that they did? It was the ONLY
 28 thing that was compatible with their Christian beliefs! If you belong to God and He is your King (Isaiah 33:22), then man
 29 and man's vain laws have no dominion over you, according to the Apostle Paul:

30 *"Therefore, if you died with Christ from the basic principles of the world, why, as though living in the world, do
 31 you subject yourselves to [government] regulations..."*
 32 *[Colossians 2:20, Bible, NKJV]*

- 33 Not being subject to man's law, in fact, is exactly what it means to be "sovereign"! Likewise, the Apostle Paul removed all
 34 doubt that we shouldn't serve anyone but God and His law, when he said:

35 *"But if you are led by the Spirit, you are not under the law [man's law]."*
 36 *[Gal. 5:18, Bible, NKJV]*

37 *"...the law is not made for a righteous person, but for the lawless and insubordinate, for the ungodly and for
 38 sinners, for the unholy and profane, for murderers of fathers and murderers of mothers, for manslayers, for
 39 fornicators, for sodomites, for kidnappers, for liars, for perjurors, and if there is any other thing that is contrary
 40 to sound doctrine, according to the glorious gospel of the blessed God which has committed to my trust."*
 41 *[1 Tim. 1:9-11, Bible, NKJV]*

- 42 *"You were bought at a price; **do not become slaves of men** [and remember that
 43 government is made up of men]."*
 44 *[1 Cor. 7:23, Bible, NKJV]*

- 45 And when Christ's Apostles were told by the government not to preach His word in conflict with what God told them, look
 46 what one the Apostles said:

47 *"We ought to obey God rather than men."* *[Acts 5:27-29, Bible, NKJV]*

1 Interestingly, even our pledge of allegiance validates the Natural Order diagram:

2 *"I pledge allegiance to the flag of the United States of America, and to the Republic, for which it stands, one*
 3 *nation, under God, indivisible, with liberty and justice for all."*

4 If our *whole nation* is under God, then so are its rulers! In this case the rulers are under the people and the people are under
 5 God just as the diagram shows. The above diagram is also based on the following four U.S. Supreme Court rulings:

- 6 • **Juilliard v. Greenman, 110 U.S. 421 (1884)**: "There is no such thing as a power of inherent sovereignty in the
 7 government of the United States...In this country sovereignty resides in the people, and Congress can exercise no
 8 power which they have not, by their Constitution entrusted to it. All else is withheld."
- 9 • **Hale v. Henkel, 201 U.S. 43 (1906)**: "His [the individual's] rights are such as existed by the law of the land long
 10 antecedent to the organization of the State, and can only be taken from him by due process of law, and in
 11 accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of
 12 himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public
 13 so long as he does not trespass upon their rights."
- 14 • **Perry v. U.S., 294 U.S. 330 (1935)**: "In the United States, sovereignty resides in the people...the Congress cannot
 15 invoke sovereign power of the People to override their will as thus declared."
- 16 • **Yick Wo v. Hopkins, 118 U.S. 356 (1886)**: "Sovereignty itself is, of course, not subject to law, for it is the author
 17 and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the
 18 people."

19 Our founding fathers had equally enlightening things to say that also validated the above diagram:

20 *"The ultimate authority...resides in the people alone..."*
 21 [James Madison, Federalist Paper No. 46]

22 *"It is when a people forget God that tyrants forge their chains ..."*
 23 [Patrick Henry]

24 *"Those people who are not governed by GOD will be ruled by tyrants."* William Penn (after which
 25 Pennsylvania was named)

26 *"A free people [claim] their rights as derived from the laws of nature, and not as the gift of their chief*
 27 *magistrate."*
 28 [Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134]

29 *"Can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the*
 30 *minds of the people that these liberties are of the gift of God? That they are not to be violated but with His*
 31 *wrath?"*
 32 [Thomas Jefferson: Notes on Virginia Q.XVIII, 1782. ME 2:227]

33 *"Resistance to tyrants is obedience to God."*
 34 [Benjamin Franklin]

35 *"Propitious smiles of heaven can never be expected on a nation that disregards the eternal rules of order and*
 36 *right which heaven itself has ordained."*
 37 [George Washington (1732-1799)]

38 God's law and His word must therefore *always* supersede government laws or we will suffer God's wrath. Jesus made this
 39 very clear when he said:

40 *"No one can serve two masters: for either he will hate the one, and love the other; or else he will hold to the*
 41 *one, and despise the other. Ye cannot serve God and mammon."*
 42 [Matt. 6:24, Bible, NKJV]

- 1 In the above scripture, “mammon” refers to wealth or abuse of anything, including law or government, for private gain.
 2 Here is the Bible Dictionary definition of this word:

3 **MAMMON.** This word occurs in the Bible only in Mt. 6:24 and Lk. 16:9, 11, 13, and is a transliteration of
 4 Aramaic *māmônâ*. It means simply wealth or profit, but Christ sees in it an egocentric covetousness which
 5 claims man’s heart and thereby estranges him from God (Mt. 6:19ff.); when a man ‘owns’ anything, in reality it
 6 owns him. (Cf. the view that mammon derives from Bab. *mimma*, ‘anything at all’.) ‘Unrighteous mammon’ (Lk.
 7 16:9) is dishonest gain (F. Hauck, TDNT 4, pp. 388–390) or simply gain from self-centred motives (cf. Lk.
 8 12:15ff.). The probable meaning is that such money, used for others, may be transformed thereby into true
 9 riches in the coming age (Lk. 16:12).

10 **BIBLIOGRAPHY.** C. Brown, NIDNTT 2, pp. 836–840; J. D. M. Derrett, *Law in the New Testament*, 1970.
 11 [Wood, D. R. W., & Marshall, I. H. 1996. *New Bible dictionary* (3rd ed. /). InterVarsity Press: Leicester,
 12 England; Downers Grove, Ill.]

- 13 Section 4.3.13 of the *Great IRS Hoax* entitled “Government as Idolatry/Religion” extensively reveals based on the Bible
 14 why it must be that God has to be first, because if He isn’t then we violate the First Commandment in Exodus 20:1-11 and
 15 Matt. 22:36-38 to love our God with all our heart, mind, and soul. Failing to observe this maxim is like declaring the law of
 16 gravity null and void, which is an insane proposition indeed! The bible in Jeremiah chapters 16 and 17 describes what
 17 happens when a country and a people deny this fundamental principle and make government or any other idol into a
 18 counterfeit god in the pursuit of comfort or personal gain or avoidance of responsibility. Here is an excerpt from that part
 19 of the Bible:

20 **“Cursed is the one who trusts in man for governments made up of men, who depends on flesh for his**
 21 **strength and whose heart turns away from the Lord.** He will be like a bush in the wastelands; he will not see
 22 prosperity when it comes. He will dwell in the parched places of the desert, in a salt land where no one lives.
 23 But blessed is the man who trusts in the Lord, whose confidence is in Him. He will be like a tree planted by the
 24 water that sends out its roots by the stream. It does not fear when heat comes; its leaves are always green. It
 25 has no worries in a year of drought and never fails to bear fruit.”
 26 [Jeremiah 17:5-8, Bible, NIV]

- 27 The Apostle Paul in the Bible also confirmed that God and His laws always supersede man and their vain laws when he
 28 said:

29 “...there is no authority except from God.”
 30 [Romans 13:1, Bible, NKJV]

31 “...you are complete in Him [Christ], **who is the head of all principality and power.**”
 32 [Colossians 2:10, Bible, NKJV]

- 33 Why is God the only authority and the source of all authority? The root of the word “authority” is “author”. Because God
 34 created us, he is the “author” of our existence, and therefore the only entity in authority over us. He is our only “Lawgiver”
 35 and anything else is a cheap, man-made substitute:

36 “**For the Lord is our Judge, the Lord is our Lawgiver, the Lord is our King;** He will save us.”
 37 [Isaiah 33:22, Bible, NKJV]

- 38 This is similar to how the government handles patents and copyrights. The creator or author of the writing or invention is
 39 the person who has “rights” over the thing he or she created.

40 “The heavens are Yours, the earth also is Yours; the world and all its fullness, You have founded them; ...”
 41 [Psalms 89:11-12, Bible, NKJV]

42 “And having been perfected, **He [Jesus] became the author of eternal salvation to all who obey Him.**”
 43 [Hebrews 5:9, Bible, NKJV]

- 44 Likewise, the creator of legal fictions called “corporations” is the government, which is why they can tax and regulate
 45 them. Because God is the author of our existence, He endowed us with a natural, instinctive understanding of His law and
 46 His sovereignty through the Holy Spirit. Even those who don’t believe in God are endowed with this awareness and sense
 47 of morality, in which case it is called “conscience” instead of “Holy Spirit”. This notion of the Holy Spirit is the origin of

1 the whole concept of Natural Law, Natural Order, morality, and Justice. The Bible again confirms this natural gift of the
 2 Holy Spirit and the faith that results from it:

3 “...let us run with endurance the race that is set before us, looking unto **Jesus, the author and finisher of our**
 4 **faith**, who for the joy that was set before Him endured the cross, despising the same, and has sat down at the
 5 right hand of the throne of God.”
 6 [Hebrews 12:2, Bible, NKJV]

7 Some people point to Romans 13:1 cited above and say that we should be subject to or subservient to our government, even
 8 if that government is corrupt. Here is the scripture they will cite again:

9 “Let every soul be subject to the governing authorities. For there is no authority except from God, and the
 10 authorities are appointed by God.”
 11 [Romans 13:1, Bible, NKJV]

12 What we believe the “governing authorities” as used above by Apostle Paul means is “sovereigns”. Paul was saying that
 13 we should be subject to the sovereigns within whatever system of government we are a part. Our system of government is
 14 unique in all the world because it is a Republic founded on individual rather than collective rights and all individuals are
 15 sovereigns who are individually in charge of the government as a “king” or “governing authority” as the Apostle Paul says
 16 here. The people created the government and they existed before the government so they are the sovereigns. Government
 17 and public servants within government are there to serve you and me as the individual sovereigns and they must be subject
 18 to us and subservient to us, according to Paul’s words above. The people are the sovereigns rather than the government or
 19 anyone working in the government, and the U.S. supreme Court and various state courts agree with this concept as shown
 20 below:

21 “Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system,
 22 while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the
 23 people, by whom and for whom all government exists and acts.”
 24 [Yick Wo v. Hopkins, 118 U.S. 356; 6 S.Ct. 1064 (1886)]

25 “The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly
 26 belonged to the King by his prerogative. Through the medium of their Legislature they may exercise all the
 27 powers which previous to the Revolution could have been exercised either by the King alone, or by him in
 28 conjunction with his Parliament; subject only to those restrictions which have been imposed by the Constitution
 29 of this State or of the U.S.”
 30 [Lansing v. Smith, 21 D. 89, 4 Wendel 9 (1829) (New York)]

31 The real “king” in our society is not the government or anyone serving the sovereign people as government employees, but
 32 the PEOPLE! That’s you! So even if you misinterpret Jesus’ words to mean that we should render to a corrupt government
 33 that which it illegally asks for and demands, since your own government calls you the king, then your public servants are
 34 the ones who should be “rendering” to you, who your own government calls the sovereign. Render to the king (Caesar,
 35 that’s you) his due, which is everything that is his property and his right, including 100% of his earned wage. What our
 36 dishonorable “servant” politicians and lawyers in government have been doing to destroy this natural order is to dumb you
 37 down using the public education system and steal your sovereign birthright by legal treachery and trickery hidden in the
 38 laws they write, but we as the sovereigns shouldn’t allow them to get away with this fraud and extortion.

39 The implications of the Natural Order diagram are profound. First of all, the diagram can be very useful as documentation
 40 of our religious belief about the authority of government. We can use our First Amendment Right of freedom of religion to
 41 put government inside the box where they belong and keep them there. The biggest implication is that we are not to work
 42 for or be slaves of our government. Our government is our slave, we are the masters and it has no business dictating
 43 anything to us, stealing our money through direct taxes, forcing us to work for them (slavery), or using government
 44 licenses, such as marriage licenses, to impinge on our rights. We are sovereigns relative to it. In the words of Jesus
 45 Himself:

46 “*Away with you, Satan! For it is written, ‘You shall worship the Lord your God, and Him ONLY [NOT the*
 47 *government] you shall serve.’”*
 48 [Matt. 4:10, Bible, NKJV]

- 1 However, if you want to have rights, then you have to act like you have them and know what they are. If you don't know
 2 what they are and don't insist on them in all your interactions with government dis-servants, then we can guarantee that the
 3 government will pretend like you don't have any because they want to be in charge.

4 "Ask not and ye shall definitely receive not!"
 5 [Family Guardian Fellowship]

- 6 One of our readers (Clyde Hyde, <mailto:candz@mail.ru>) has extended this concept of sovereignty and natural order so far
 7 as to litigate in a federal court to request the court to make a declaratory judgment either pronouncing him a slave, or a
 8 sovereign, and the courts and the government hate him for it, because he backs them into a corner where they have no
 9 choice but to declare the truth about his sovereignty. His efforts were the inspiration behind making the above diagram,
 10 and he provided to us a similar but less complete version of the above diagram that inspired this section. Way to go, Clyde!
 11 See section 2.14.13 of the [Sovereignty Forms and Instructions Manual](#), which contains a "Declaratory Judgment to Become
 12 a Sovereign" for an example of how he traps the court with this argument into admitting the truth about his sovereignty.
 13 It's fascinating and funny!

- 14 The above system of government based on Natural Law and Natural Order is self-regulating and self-balancing. Each
 15 entity has a proper role as follows:

16 **Table 1-2: Entities within Natural Order and Their Proper Roles**

#	Entity	Role
1	God	Sovereign, omniscient source of absolute truth, mercy, justice.
2	Man/woman	Created in God's image. Accountable to God for their stewardship over the world. If Christian, have one chance to get it "right", or will suffer eternal damnation on judgment day (see book of Revelations, the Holy Bible).
3	We the People/family	Voluntary association of persons formed for mutual protection and benefit. Can not and should not impose force on any member of society, except to prevent injustice or harm from occurring. Every member of the society must have equal rights by Nature's law. Unequal rights are a sign of government tyranny and use of the government for class warfare and oppression by special interest groups.
4	Governing entities:	These entities act as the interface between "We the People" and their servant government. They ensure accountability of the government to the <u>social contract</u> called the <u>Constitution</u> from which the government derives all of its delegated powers.
4.1	Grand Jury	Implement criminal enforcement of the laws of the society within their jurisdiction. Decide who to indict, and on what criminal charges. Interface most often with the Attorney General, the District Attorney, or the Department of Justice within their jurisdiction. Prosecute corrupt public servants for wrongdoing and violation of Constitutional rights. In the case of bad laws, such as those on taxation, refuse to indict persons under such laws, thereby rendering the laws as ineffective as if they were never passed. Also initiate prosecution of citizens who have injured the interests of fellow citizens in violation of criminal laws. The output of the decision-making process for Grand Juries is an indictment, that is filed within the jurisdiction covered by their charter. Proceedings are generally very secretive, and the government often tries to unduly influence grand juries by not allowing accused persons to meet with or submit evidence to the grand jury before indictments are filed.
4.2	Elections	Method of expressing the sovereign will of the people to their government servants. Ensure that all persons serving in government are ultimately and continually accountable to the people for their performance or lack thereof. Ensure that laws passed by the legislative branch are consistent with the Constitution and reinforce the sovereignty of the will of We the People.
4.3	Trial jury	Directed by judge of the court as to their roles and responsibilities and proper court procedure. Ordinarily determine only facts necessary to convict, based

#	Entity	Role
		on the law as interpreted and explained by the judge. However, can also judge and nullify the law if it is a <i>bad</i> law that is inconsistent with the written Constitution or if the judge misinterprets or refuses to discuss the law. Are seldom informed by anyone in government of their right to judge and nullify the effect of the law because government doesn't want them to know they have that kind of power. Receive as input for their decision: a. Jury instructions from the judge. b. The statute that is being violated. c. The regulation that implements the statute that is being violated. d. Evidence submitted by the injured party and third party witnesses.
4.4	Organized church	Agents of social and moral responsibility within organized society. Focus on charity, grace, ministry, and spiritual issues, which are not easily or effectively dealt with by governments. Contribute to proper socialization of children and young adults. Provide stability and order to an otherwise chaotic lifestyle. Hold families together by encouraging commitment. Teach and reinforce love, personal responsibility, and respect for authority. Should encourage change if government becomes tyrannical and provide a pulpit and an audience to organize and effect that change. Cannot function effectively with government intervention, taxation, or regulation. The doctrine of separation of church and state demands that governments not tax or interfere with churches in any way.
5	Constitution	A written social contract between the people and the government who serves them. Purpose is to limit and define the delegated authority possessed by the persons serving in government. Prevents tyranny by distributing powers evenly among independent branches of government so that too much power doesn't concentrate in any one place, where it would likely be abused.
6	Branches of government:	Alexander Hamilton, one of our founding fathers, said the following about the relation of various branches of government to each other: <i>"The Executive not only dispenses the honors, but holds the sword of the community. The legislature not only commands the purse, but prescribes the rules by which the duties and rights of every citizen are to be regulated. The judiciary, on the contrary, has no influence over either the sword or the purse; no direction either of the strength or of the wealth of the society; and can take no active resolution whatever. It may truly be said to have neither force nor will, but merely judgment..."</i> <i>"...This simple view of the matter suggests several important consequences. It proves incontestably, that the judiciary is beyond comparison the weakest of the three departments of power*; that it can never attack with success either of the other two; and that all possible care is requisite to enable it to defend itself against their attacks..."</i> We can say that the legislature represents the heart and emotions of the people. And the executive branch represents strength and muscle of the people, and we would suggest that the judiciary represents the rational mind of the people.
6.1	Executive Branch	Role is to execute the day-to-day functions of the government based on the laws passed by the Legislative branch. Carry the "sword" and have the authority to implement and enforce public policy documented in the laws passed by the Legislative branch.
6.2	Legislative Branch	Role is to pass laws, which in most cases take the form of statutes and public law. Responsible for writing laws on taxation and for collecting taxes. These two functions must reside together in order to truthfully say that there is taxation

#	Entity	Role
		with representation, which was what our country was founded on. Cannot therefore delegate their authority to collect taxes to an executive agency.
		Control the public “purse” (revenue sources) and spending of these revenues by the Executive Branch.
6.3	Judicial Branch	Responsible for interpreting and applying laws written by the Legislative branch in the event of disputes which cannot be resolved cooperatively among citizens. Only enforce laws and statutes passed by the Legislative branch that are consistent with the written Constitution. This ensures that the Legislative branch does not usurp power or exceed the authority delegated to it by the people. Instruct juries as to the law. Implement courtroom protocol based on Court Rules they write. Develop forms of pleading and practice used to ensure an orderly and repeatable process of justice. Judges often appointed for life and a Constitutional requirement that their salary cannot be reduced by the legislature in order to ensure independence from the Legislative Branch. Can be indicted for wrongdoing by the Grand Jury if they become corrupt or tyrannical.
7	Statutes	Laws written by the Legislative Branch, usually taking the form of written statutes and Public Laws. These laws express the will of the people and must be consistent with the written Constitution and God’s Law. The extent to which the laws created by the Legislative branch are inconsistent with Natural Law/God’s Law is the extent to which the Trial Jury and the Grand Jury can and often will nullify or refuse to enforce such a law.
8	Regulations	Regulations are written by the Executive Branch of the government in order to implement or enforce the statutes written by the Legislative branch. They are the agency’s official interpretation of the statutes. Since the Executive Branch of the government is not a legislative body, the scope of the regulations may NOT exceed the authority or the scope of the statutes they implement. The absence of an implementing regulation also makes the statute unenforceable in most courts.
9	Corporations	Artificial entities created by operation of laws passed by the Legislative branch. Members of this “corpus” or “body” of persons agree to receive government privileges in the form of limited personal liability in the courts in exchange for an agreement to be bound by the laws of the state and pay taxes to that state. The decision to become a corporation is a <u>voluntary act</u> , and therefore taxes paid by corporations can be mandated and still not violated rights in a free country.
10	“U.S. citizen”/idolater	Subjects and serfs of the federal government. Rights and privileges are created and enforced via federal statutes rather than being granted by the Bill of Rights or the Constitution. Are <u>not</u> Sovereigns, but subject citizens of a totalitarian socialist democracy. See section 4.11.4 of the <u>Great IRS Hoax</u> for details.

1 In the above system, the government benefits most and makes its power greatest by having misinformed, ignorant, or
 2 passive grand jurists and trial jurists who will be good government puppets and not ask too many probing questions. The
 3 ideal candidate for this role as far as the government is concerned is someone who graduated from the “public fool system”,
 4 I mean public school system, that THEY (the government) were in charge of. Never forget the following:

5 “Politicians prefer unarmed and illiterate peasants!”

6 Do you smell a conflict of interest here? This “victim” of the public fool [I mean school] system is legally and socially
 7 illiterate and makes a good “sheep” who is easy for the District Attorney (D.A.) to boss around and who will ignorantly
 8 mis-enforce the tax code so that he will maximize the government’s take from the institutionalized plunder and theft called
 9 the income tax. Consequently, it is the goal of this document to provide a “civics lesson” in the hope of atoning for the sins
 10 of the public fool, I mean “school” system in encouraging this kind of ignorance about our political process.

- 1 Some people, when they read this section, respond to it by saying the following:

2 *"What you are trying to develop and establish is God's kingdom here on earth. You are trying to impose your
3 religious views on the government and the citizens and expecting them to operate under God's laws instead of
4 man's laws. We live in a diverse culture and although a vast majority of Americans do profess a belief in God,
5 you will encounter much resistance to this idea."*

- 6 We respond to this comment by saying that we are not insisting that the government do anything other than provide equal
7 and complete protection to everyone for their constitutional rights and their liberties and nothing more. We don't want to
8 dictate how individuals run their lives or what they can or cannot say. We only wish to ensure that the government fulfills
9 its only legitimate function, which is to prevent injustice rather than to promote justice as we indicated in section 1.15.2 and
10 to leave people otherwise fully sovereign over their own person and labor and property. These ingredients are the essence
11 of good, wise, and frugal government. Thomas Jefferson agreed with these conclusions:

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

17 *[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]*

- 18 We believe that separation between church and state is important. We also think the Constitution gives us freedom **OF**
19 religion, but not freedom **FROM** religion, and those persons who are nonreligious, and especially gays, liberals, and
20 homosexuals, ought to learn to be much more tolerant of the views of Christians than they are today. It is the height of
21 hypocrisy for them on the one hand to be telling Christians they are intolerant, and on the other hand being totally intolerant
22 of Christians themselves. Such left wing groups have become the Nazi's of our modern era by trying to pass hate crime
23 laws and government regulations to discriminate against Christians who are exercising their First Amendment right to
24 freedom of religious expression. They have done so in an apparent effort to eliminate what they call discrimination on the
25 part of Christians, even though in most cases the only injury they have suffered came not from the person making the
26 statement or committing an alleged act, but from the conviction of the Holy Spirit acting on their consciousness. We
27 believe that persons of any religion should be free to exercise their rights to follow their religion and to talk freely in public
28 settings about what God's law says about the sins of abortion, homosexuality, and fornication.

- 29 What does the Bible say that we should do with government servants who are bad stewards who have abused the authority
30 entrusted to them by their masters? The answer is found in the Parable of the Faithful Steward in Luke 12:41-48. We cite
31 from that passage below:

32 *"But if that servant says in his heart 'My master is delaying his coming,' and begins to beat the male and
33 female servants, and to eat and drink and be drunk, the master of that servant will come on a day when he is
34 not looking for him, and at an hour when he is not aware, and will cut him in two and appoint him his portion
35 with the unbelievers. And that servant who knew his master's will, and did not prepare himself or do
36 according to his will, shall be beaten with many stripes."*

37 *[Luke 12:45-47, Bible, NKJV]*

- 38 Our government is the "servant" of the sovereign people. This "servant" has:

- 39 1. Kicked the master out of his own house and through eminent domain and taken it, our income, and all our property
40 rights over.
- 41 2. Is beating not only the male and female servants, but making the master into a servant as well and then beating him too
42 under the color of law but without any lawful authority whatsoever!
- 43 3. Has abused his authority and stewardship to punish and control the master by claiming falsely to be acting under the
44 authority of law
- 45 4. Has turned the servants on each other and created a police state by appointing some servants in the financial
46 community to "snitch" on all the other servants so that NO ONE has privacy or sovereignty. The motto is: "*If you're*
47 *not going to be a snitch, then you will be my bitch (prostitute).*" as one of our readers puts it. This tactic, incidentally,
48 is the same tactic the communists used in creating informants to snitch on anti-communists.
- 49 5. Has made it impossible to call himself to account in the courts because the servant has replaced all the judges with his
50 own cronies and threatened those who might convict or persecute him. Every once in a while, they will lynch a sheep
51 like Congressman Traficant or Congressman George Hansen to keep the rest of the sheep in line.

1 According to the legal dictionary, the type of government we have is therefore described as a “dulocracy”:

2 “**Dulocracy**. A government where servants and slaves have so much license and privilege that they domineer.”
3 [Black’s Law Dictionary, Sixth Edition., p. 501]

4 **According to the Bible, this wicked servant (our public servants in Congress and the IRS in this case) should be cut in**
5 **two and flogged and beaten with many stripes.** By Natural Law, this would be divine justice for them according to the
6 Bible. Why aren’t we doing this to the corrupt tyrants who have taken over our government if Natural Law demands it?

7 Another interesting fact is revealed by examining the natural order diagram: That governments invented corporations as
8 creatures of law so that they could become a god and an object of slavery and idol worship for that corporation. People in
9 government simply love being treated as gods and they will make laws to encourage such idol worship. Consider the
10 following evidence in support of such a conclusion:

11 1. **The Bible and our Christian God hold us individually and personally responsible (liable) for our acts during this**
12 **lifetime.** See [Rev. 20:11-15](#) and [Romans 14:10-12](#), which says that we will be judged and held accountable by God
13 individually for what we did or didn’t do during our lifetime.

14 *For we shall all stand before the judgment seat of Christ. For it is written:*

15 *“As I live, says the Lord,*
16 *Every knee shall bow to Me,*
17 *And every tongue shall confess to God.”*

18 *So then each of us shall give account of himself to God.*
19 *[Romans 14:10-12, Bible, NKJV]*

20 2. **The fundamental advantage of forming a corporation is limited personal liability.** This means at least during our
21 lifetime, that we won’t be held personally responsible as an individual for our wrongdoing so long as we did it as an
22 agent of a corporation. The price we pay for this limited liability is to pay taxes on the profits of the corporation to the
23 federal government, on whom we depend entirely for our existence as an artificial legal entity.

24 3. The problem with corporations is that when people intend to sin or commit crimes, then corporations provide a
25 convenient legal vehicle to escape personal liability for the crimes. One could therefore quite reasonably say that the
26 government (federal mafia) courts become a protection racket for criminals in exchange for the right to collect
27 revenues from them! Is it then any wonder we hear so much of late about corporations cooking the books? Does
28 Enron, MCI Worldcom, Arthur Anderson, Martha Stewart, etc. ring a bell, folks?

29 4. Because our God is viewed by atheists and sinners as a harsh God who hates sin and whom they would rather avoid
30 accountability to, then a common approach among these people is to try to replace God with government and then get
31 the government to legalize sinful or formerly criminal activity. This approach only works, however, if God can be
32 removed both from the schools, government, and public life, or Christian morality and God’s laws will condemn them
33 anyway for their acts.

34 5. When the government wishes to tax natural persons (biological people), its most common approach is to deceive them
35 using “words of art” and tricky legal definitions into thinking that they are taxable corporations involved in foreign
36 commerce or the officers of such corporations. Even the U.S. Supreme Court agrees that “income” within the meaning
37 of the Constitution means “corporate profit” for the purpose of Subtitle A federal income taxes. See the following
38 cases for verification of this fact:

- 39 5.1. *Eisner v. Macomber*, 252 U.S. 189, 40 S.Ct. 189, 9 A.L.R. 1570 (1920).
40 5.2. *Stratton’s Independence v. Howbert*, 231 U.S. 399, 415, 34 S.Sup.Ct. 136, 140 [58 L.Ed. 285]
41 5.3. *Doyle v. Mitchell Bros. Co.*, 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62 L.Ed. 1054

42 Along the lines of corporations, here’s a funny satire one of our readers sent us highlighting the fundamental problems with
43 corporations we just pointed out above and showing just how badly man screws things up when he tries to improve on what
44 God gave us:

45 **REMAINING U.S. CEOs MAKE A BREAK FOR IT! --- Band of Roving Chief**
46 **Executives Spotted Miles from Mexican Border**
47 *July 17, 2002*

48 *San Antonio, Texas(Rooters)*

1 Unwilling to wait for their eventual indictments, the 10,000 remaining CEOs of public U.S. companies made a
2 break for it yesterday, heading for the Mexican border, plundering towns and villages along the way, and
3 writing the entire rampage off as a marketing expense.

4 "They came into my home, made me pay for my own TV, then double-booked the revenues," said Rachel
5 Sanchez of Las Cruces, just north of El Paso. "Right in front of my daughters."

6 Calling themselves the CEOistas, the chief executives were first spotted last night along the Rio Grande River
7 near Quemado, where they bought each of the town's 320 residents by borrowing against pension fund gains.
8 By late this morning, the CEOistas had arbitrarily inflated Quemado's population to 960, and declared a 200
9 percent profit for the fiscal second quarter.

10 This morning, the outlaws bought the city of Waco, transferred its underperforming areas to a private
11 partnership, and sent a bill to California for \$4.5 billion.

12 Law enforcement officials and disgruntled shareholders riding posse were noticeably frustrated.

13 "First of all, they're very hard to find because they always stand behind their numbers, and the numbers keep
14 shifting," said posse spokesman Dean Levitt. "And every time we yell 'Stop in the name of the shareholders!',
15 they refer us to investor relations. I've been on the phone all damn morning."

16 "YOU'LL NEVER AUDIT ME ALIVE!"

17 The pursuers said they have had some success, however, by preying on a common executive weakness. "Last
18 night we caught about 24 of them by disguising one of our female officers as a CNBC anchor," said U.S. Border
19 Patrol spokesperson Janet Lewis. "It was like moths to a flame."

20 Also, teams of agents have been using high-powered listening devices to scan the plains or telltale sounds of
21 the CEOistas. "Most of the time we just hear leaves rustling or cattle flicking their tails," said Lewis, "but
22 occasionally we'll pick up someone saying, 'I was totally out of the loop on that.'"

23 Among former and current CEOs apprehended with this method were Computer Associates' Sanjay Kumar,
24 Adelphia's John Rigas, Enron's Ken Lay, Joseph Nacchio of Qwest, Joseph Berardino of Arthur Andersen, and
25 every Global Crossing CEO since 1997. Since, due to his contacts to Telmex, his knowledge of local geography
26 is claimed to be outstanding, mPhase's Ron Durando was elected to act as the group's pathfinder. ImClone
27 Systems' Sam Waksal and Dennis Kozlowski of Tyco were not allowed to join the CEOistas as they have
28 already been indicted.

29 So far, about 50 chief executives have been captured, including Martha Stewart, who was detained south of El
30 Paso where she had cut through a barbed-wire fence at the Zaragoza border crossing off Highway 375.

31 "She would have gotten away, but she was stopping motorists to ask for marzipan and food coloring so she
32 could make edible snowman place settings, using the cut pieces of wire for the arms," said Border Patrol officer
33 Jennette Cushing. "We put her in cell No. 7, because the morning sun really adds texture to the stucco walls."

34 While some stragglers are believed to have successfully crossed into Mexico, Cushing said the bulk of the
35 CEOistas have holed themselves up at the Alamo.

36 "No, not the fort, the car rental place at the airport," she said. "They're rotating all the tires on the minivans
37 and accounting for each change as a sales event."

38 The IRS has sent recruiters to accompany law enforcement and disgruntled shareholders in the chase, and has
39 publicly announced that it is offering the CEOs jobs as IRS collection agents and criminal investigators once
40 captured. Charles Rossotti, the IRS commissioner, has offered them anonymity under the FBI's witness
41 protection program. Apparently, the IRS has been having trouble finding employees, since all the honest ones
42 already resigned to seek more honorable employment.

43 In conclusion, we have a very good video on our website regarding Jury Nullification that was put together by Red
44 Beckman which unifies the lessons in this section. It thoroughly explains the proper role of each major entity in our
45 Natural Order diagram in detail and is very enlightening to civic minded citizens. You can watch this video at:

46

<http://famguardian.org/Subjects/Taxes/taxes.htm>

47 Go to the "Educational Resources" heading in the white area and click on "Red Beckman's Fully Informed Jury Training".

1 1.4 **“Sovereign”=“Foreign”**

2 Going along with the notion of the Separation Of Powers doctrine in the previous section is the concept of “sovereignty”.
3 Sovereignty is the foundation of all government in America and fundamental to understanding our American system of
4 government. Below is how President Theodore Roosevelt, one of our most beloved Presidents, describes “sovereignty”:

5 *“We of this mighty western Republic have to grapple with the dangers that spring from popular self-government
6 tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding
7 material prosperity greater also than anything which the world has hitherto seen.*

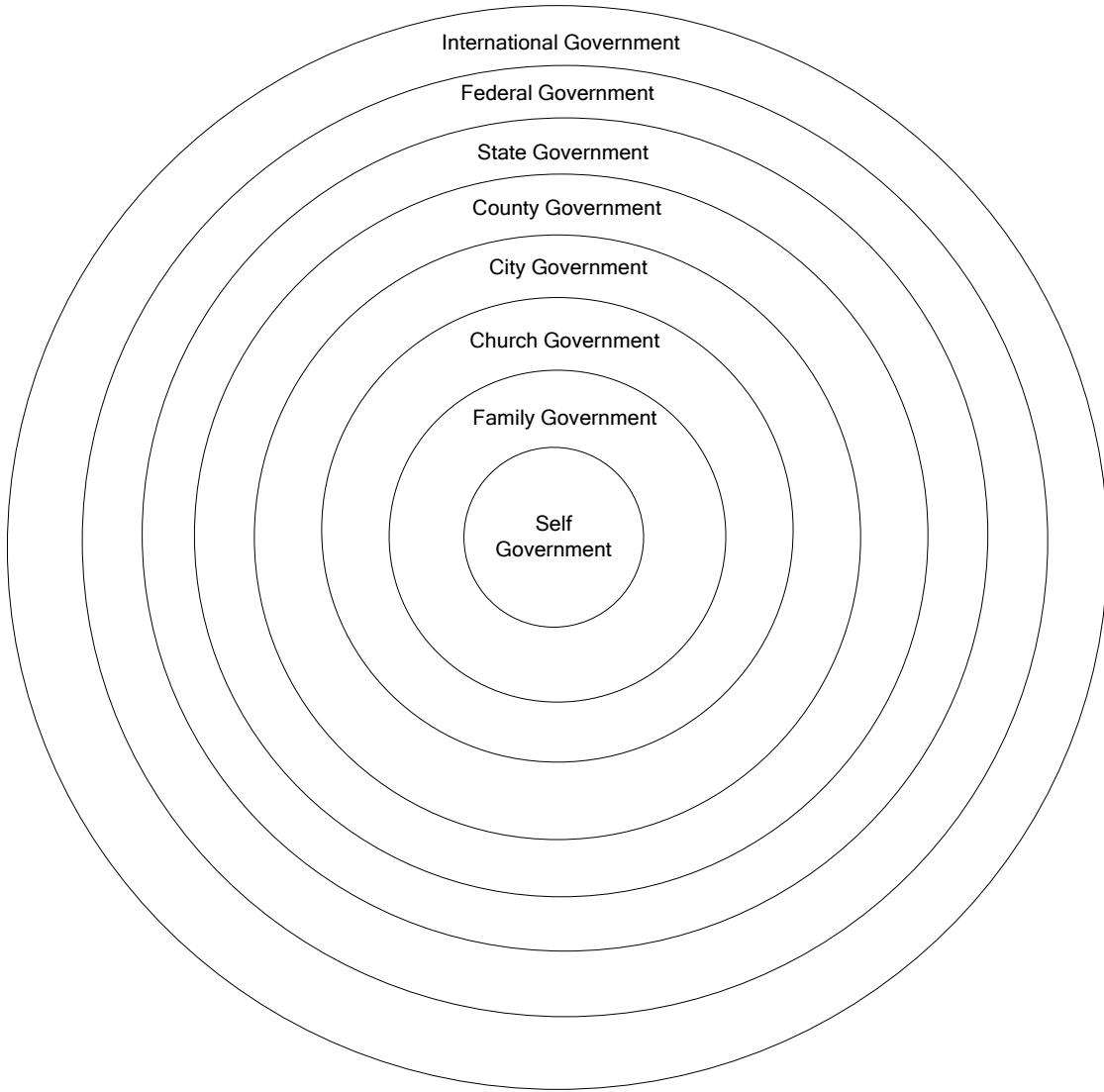
8 *As regards the first set of dangers, it behooves us to remember that men can never escape being governed.
9 Either they must govern themselves or they must submit to being governed by others. If from lawlessness or
10 fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they
11 will have to be governed from the outside. They can prevent the need of government from without only by
12 showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a
13 sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in
14 our Republic, the people are sovereign, then the people must show a sober understanding and a sane and
15 steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must
16 rest.”*

17 *[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]*

18 In this section, we will cover some very important implications of sovereignty within the context of government authority
19 and jurisdiction generally. We will analyze these implications both from the standpoint of relations WITHIN a government
20 and the relationship that government has with its citizens and subjects. Sections 5.2.2 and 5.2.3 of the Great IRS Hoax
21 expand upon the concept of sovereignty in the context of taxes.

22 Sovereignty can exist within individuals, families, churches, cities, counties, states, nations, and even international bodies.
23 This is depicted in the “onion diagram” below, which shows the organization of personal, family, church, and civil
24 government graphically. The boundaries and relations between each level of government is defined by God Himself, who
25 is the Creator of all things and the Author of the user manual for it all, His Holy Book. Each level of the “onion” below is
26 considered sovereign, independent, and “foreign” with respect to all the levels external it. Each level of the diagram
27 represents an additional layer of protection for those levels within it, keeping in mind that the purpose of government at
28 every level is “protection” of the sovereigns which it was created to serve and which are within it in the diagram below:

29 **Figure 1-2: Hierarchy of sovereignty**



1

- 2 The interior levels of the above onion govern and direct the external levels of the onion. For instance, citizens govern and
3 direct their city, county, state, and federal governments by exercising their political right to vote and serve on jury duty.
4 Here is how the Supreme Court describes it:

5 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They
6 both describe the political body who, according to our republican institutions, form the sovereignty, and who
7 hold the power and conduct the government through their representatives. They are what we familiarly call
8 the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty."*
9 [*Boyd v. State of Nebraska, 143 U.S. 135* (1892)]

10 *"...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country,
11 but they are sovereigns without subjects...with none to govern but themselves; the citizens of America are equal
12 as fellow citizens, and as joint tenants in the sovereignty."*
13 [*Chisholm v. Georgia, 2 Dall (U.S.) 419*, 454, 1 L.Ed. 440, 455 @DALL 1793, pp. 471-472]

- 14 City governments control their state governments by directing elections, controlling what appears on the ballot, and
15 controlling how much of the property and sales tax revenues are given to the states. State government exercise their

1 authority over the federal government by sending elected representatives to run the Senate and by controlling the “purse” of
2 the federal government when direct taxes are apportioned to states.

3 Sovereignty also exists within a single governmental unit. For instance, in the previous section, we described the
4 Separation of Powers Doctrine by showing how a “republican form of government” divides the federal government into
5 three distinct, autonomous, and completely independent branches that are free from the control of the other branches.
6 Therefore, the Executive, Legislative, and Judicial departments of both state and federal governments are “foreign” and
7 “alien” with respect to the other branches.

8 Sovereignty is defined in man’s law as follows, in Black’s Law Dictionary:

9 **Sovereignty**. *The supreme, absolute, and uncontrollable power by which any independent state is governed; 10 supreme political authority; paramount control of the constitution and frame of government and its 11 administration; self sufficient source of political power, from which all specific political powers are derived; 12 the international independence of a state, combined with the right and power of regulating its internal affairs 13 without foreign dictation; also a political society, or state, which is sovereign and independent. 14 Chisholm v. Georgia, 2 Dall. 455, 1 L.Ed. 440; Union Bank v. Hill, 3 Cold., Tenn 325; Moore v. Shaw, 17 Cal. 15 218, 79 Am.Dec. 123; State v. Dixon, 66 Mont. 76, 213 P. 227.” 16 [Black’s Law Dictionary 4th Edition (1951), page 1568]*

17 “Sovereignty” consists of the combination of legal authority and responsibility that a government or individual has within
18 our American system of jurisprudence. The key words in the above definition of sovereignty are: “foreign”,
19 “uncontrollable”, and “independence”. A “sovereign” is:

- 20 1. A servant and fiduciary of all sovereigns internal to it.
21 2. Not subject to the legislative or territorial jurisdiction of any external sovereign. This is because he is the “author” of
22 the law that governs the external sovereign and therefore not subject to it.

23 *“Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign 24 powers are delegated to...the government, sovereignty itself remains with the people.” 25 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

- 26 3. “Foreign” or “alien” with respect to other external sovereigns, from a legal perspective. This means that:
27 3.1. The purpose of the laws of the sovereign at any level is to establish a fiduciary duty to protect the rights and
28 sovereignty of all those entities which are internal to a sovereignty.
29 3.2. The existence of a sovereign may be acknowledged and defined, but not limited by the laws of an external
30 sovereign.
31 3.3. The rights and duties of a sovereign are not prescribed in any law of an external sovereign.
32 4. “Independent” of other sovereigns. This means that:
33 4.1. The sovereign has a duty to support and govern itself completely and to not place any demands for help upon an
34 external sovereign.
35 4.2. The moment a sovereign asks for “benefits” or help, it ceases to be sovereign and independent and must surrender
36 its rights and sovereignty to an external sovereign using his power to contract in order to procure needed help.
37 5. The purpose of the Constitution is to preserve “self-government” and independence at every level of sovereignty in the
38 above onion diagram:

39 **The determination of the Framers Convention and the ratifying conventions to preserve complete and 40 unimpaired state [and personal] self-government in all matters not committed to the general government is 41 one of the plainest facts which emerges from the history of their deliberations.** And adherence to that
42 determination is incumbent equally upon the federal government and the states. **State powers can neither be 43 appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 44 725, ‘The preservation of the States, and the maintenance of their governments, are as much within the 45 design and care of the Constitution as the preservation of the Union and the maintenance of the National 46 government.** The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible
47 States.' Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal
48 government in the direction of taking over the powers of the states is that the end of the journey may find the
49 states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of
50 the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than
51 geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under
52 consideration, it had been thought that any such danger lurked behind its plain words, it would never have been
53 ratified.
54 [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

- 1 Below are some examples of the operation of the above rules for sovereignty within the American system of government:
- 2 1. No federal law prescribes a duty upon a person who is a “national” but not a “citizen” under federal law, as defined in 8
3 U.S.C. §1101(a)(21), 8 U.S.C. §1101(a)(22)(B), or 8 U.S.C. §1452. References to “nationals” within federal law are
4 rare and every instance where it is mentioned is in the context of duties and obligations of public servants, rather than
5 the “national himself” or herself. We expand further upon this subject in section 4.11.1 of the Great IRS Hoax and
6 following.
- 7 2. Natural persons who have not expressly and in writing contracted away their rights are “sovereign”. Here is how the
8 U.S. Supreme Court describes it:

9 *“There is a clear distinction in this particular case between an individual and a corporation, and that the latter
10 has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual
11 may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own
12 way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom,
13 beyond the protection of his life and property. His rights are such as existed by the law of the land long
14 antecedent to the organization of the State, and can only be taken from him by due process of law, and in
15 accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of
16 himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the
17 public so long as he does not trespass upon their rights.”*
18 *[Hale v. Henkel, 201 U.S. 43 at 47 (1905)]*

- 19 3. States of the Union and the Federal government are both immune from lawsuits against them by “nationals”, except in
20 cases where they voluntarily consent by law. This is called “sovereign immunity”. Read the Supreme Court case of
21 *Alden v. Maine*, [527 U.S. 706](#) (1999) for exhaustive details on the constitutional basis for this immunity.
- 22 4. States of the Union are “foreign” with respect to the federal government for the purposes of legislative jurisdiction. In
23 federal law, they are called “foreign states” and they are described with the lower case word “states” within the U.S.
24 Code and in upper case “States” in the Constitution. Federal “States”, which are actually territories of the United
25 States (see 4 U.S.C. §110(d)) are spelled in upper case in most federal statutes and codes. They are immune from the
26 jurisdiction of federal courts, except in cases where they voluntarily consent to be subject to the jurisdiction. The
27 federal government is immune from the jurisdiction of state courts and international bodies, except where it consents to
28 be sued as a matter of law. This is called “sovereign immunity”.

29 *Foreign States:* “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
30 The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the
31 action is brought; and hence, one state of the Union is foreign to another, in that sense.”
32 *[Black’s Law Dictionary, 6th Edition, p. 648]*

33 *Foreign Laws:* “The laws of a foreign country or sister state. In conflicts of law, the legal principles of
34 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
35 and in that respect are called ‘jus receptum’.”
36 *[Black’s Law Dictionary, 6th Edition, p. 647]*

- 37 5. The rules for surrendering sovereignty are described in the “Foreign Sovereign Immunities Act”, which is codified in
38 28 U.S.C. §§1602-1611. A list of exceptions to the act in 28 U.S.C. §1605 define precisely what behaviors cause a
39 sovereign to surrender their sovereignty to a fellow sovereign.
- 40 The key point we wish to emphasize throughout this section is that a sovereign is “foreign” with respect to all other
41 external (outside them within the onion diagram) sovereigns and therefore not subject to their jurisdiction. In that respect, a
42 sovereign is considered a “foreigner” of one kind or another in the laws of every sovereign external to it. For instance, a
43 person who is a “national” but not a subject “citizen” under federal law, as defined in 8 U.S.C. §1101(a)(22)(B) and 8
44 U.S.C. §1452, is classified as a “nonresident alien” within the Internal Revenue Code. He is “alien” to the code because he
45 is not subject to it and he is a “nonresident” because he does not maintain a domicile in the federal zone. This is no
46 accident, but simply proof in the law itself that such a person is in deed and in fact a “sovereign” with respect to the
47 government entity that serves him. Understanding this key point is the foundation for understanding the next chapter,
48 where we will prove to you with the government’s own laws that most Americans born in and living within states of the
49 Union, which are “foreign states” with respect to federal jurisdiction, are:
- 50 1. “nonresident aliens” as defined under 26 U.S.C. §7701(b)(1)(B)

- 1 2. “nontaxpayers” if they do not earn any income from within the “federal zone” or that is connected with an excise
 2 taxable activity called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as a public office in the United
 3 States government.
 4 3. “foreign” with respect to federal jurisdiction. All of their property is classified as a “foreign estate” under 26 U.S.C.
 5 §7701(a)(31).
 6 4. Not qualified to sit on a jury in a federal district court, because they are not “citizens” under federal law.

7 Now do you understand why the Internal Revenue Code does not define the term “foreign” anywhere? They don’t want to
 8 spill the beans and inform you that you are sovereign and not subject to their jurisdiction! Instead, they want to commit
 9 treason by destroying the sovereignty of the people and thereby expand their jurisdiction illegally by:

- 10 1. Promoting false presumption about federal jurisdiction.
 11 2. Exploiting “cognitive dissonance” by appealing to the aversion of the average American to being called “foreign” or
 12 “alien” with respect to his own federal government.
 13 3. Misleading and deceiving Americans into believing and declaring on government forms that they are “U.S. citizens”
 14 who are subject to their corrupt laws instead of “nationals” but not a “citizens”. The purpose is to compel you through
 15 constructive fraud to associate with and conduct “commerce” (intercourse/fornication) with “the Beast” as a “U.S.
 16 citizen”, who is a government whore. They do this by the following means:
 17 3.1. Using “words of art” to encourage false presumption.
 18 3.2. Using vague or ambiguous language that is not defined and using political propaganda instead of law to define the
 19 language.

20 Keep in mind the following with respect to “aliens” and the status of being an “alien” as a sovereign:

- 21 1. There is nothing wrong with being an “alien” in the tax code, as long as we aren’t an alien with a “domicile” in the
 22 District of Columbia, which makes us into a “resident”. The taxes described under Subtitle A of the Internal Revenue
 23 Code are not upon “aliens”, but instead mainly upon “residents”, who are “aliens” with a legal domicile within federal
 24 exclusive jurisdiction. We cover this in section 5.4.19 of the [Great IRS Hoax](#).
 25 2. A “nonresident alien” is not an “alien” and therefore not a “taxpayer” in most cases. 26 U.S.C. §7701(b)(1)(A) defines
 26 an “alien” as a person who is neither a citizen nor a resident of the District of Columbia. 26 U.S.C. §7701(b)(1)(B)
 27 defines a “nonresident alien” as a person who is neither a citizen nor a national.
 28 3. A “nonresident alien” may elect under 26 U.S.C. §6013(g) or [26 U.S.C. §7701](#)(b)(4) to be treated as a “resident” by
 29 filing the wrong tax form, the 1040, instead of the more proper 1040NR form. Since that election is a voluntary act,
 30 then income taxes are voluntary for nonresident aliens.

31 If you would like to learn more about the rules that govern sovereign relations at every level, please refer to the table below:

32 **Table 1-3: Rules for Sovereign Relations/Government**

#	<i>Sovereignty</i>	<i>Governance and Relations with other Sovereigns Prescribed By</i>	
		<i>God's law</i>	<i>Man's law</i>
1	Self government	Bible Family Constitution	Criminal code. All other “codes” are voluntary and consensual.
2	Family government	Bible Family Constitution Sovereign Christian Marriage	Family Code in most states, but only for those who get a state marriage license.
3	Church government	Bible Family Constitution	Not subject to government jurisdiction under the Separation of Powers Doctrine
4	City government	Bible	Municipal code
5	County government	Bible	County code
6	State government	Bible	United State Constitution State Constitution State Code
7	Federal government	Bible	United State Constitution Statutes at Large United States Code Code of Federal Regulations
8	International government	Bible	Law of Nations , Vattel

33 **NOTES:**

- 34 1. The [Sovereign Christian Marriage](#) book above may be downloaded from the Family Guardian website at:
 35 <http://sedm.org/ItemInfo/Ebooks/SovChristianMarriage/SovChristianMarriage.htm>

- 1 2. The *Family Constitution* above may be downloaded for free from the Family Guardian website at:
 2 <http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>
 3 3. Man's laws may be referenced on the Family Guardian website at:
 4 <http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
 5 4. God's laws are summarized on the Family Guardian Website below:
 6 http://famguardian.org/Subjects/LawAndGovt/ChurchVState/BibleLawIndex/bl_index.htm
 7 5. You can read *The Law of Nations* book mentioned above on the Family Guardian website at:
 8 <http://famguardian.org/Publications/LawOfNations/vattel.htm>

9 This concept of being "foreign" and "alien" as a sovereign is also found in the Bible as well. Remember what Jesus said
 10 about being free?:

11 "Ye shall know the Truth and the Truth shall make you free."
 12 [John 8:32, Bible, NKJV]

13 We would also add to the above that the Truth shall also make you an "alien" in your own country! Below are a few
 14 examples why:

15 "*Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world [or the
 16 governments of the world] is enmity with God? Whoever therefore wants to be a friend [/["citizen"](#) or ["taxpayer"](#)
 17 or ["resident"](#) or ["inhabitant"](#)] of the world makes himself an enemy of God.*"
 18 [James 4:4, Bible, NKJV]

19 "***For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord
 20 Jesus Christ"***
 21 [[Philippians 3:20](#), Bible, NKJV]

22 "***I am a stranger in the earth;*** Do not hide Your commandments [laws] from me."
 23 [[Psalms 119:19](#), Bible, NKJV]

24 "***I have become a stranger to my brothers, and an alien to my mother's children; because zeal for Your
 25 [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me.*"**
 26 [[Psalms 69:8-9](#), Bible, NKJV]

27 It is one of the greatest ironies of law and government that the only way you can be free and sovereign is to be an "alien" of
 28 one kind or another within the law, and to understand the law well enough to be able to describe *exactly* what kind of
 29 "alien" you are and why, so that the government must respect your sovereignty and thereby leave you and your property
 30 alone.

31 "*The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
 32 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a
 33 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
 34 Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the
 35 Government, the right to be let alone - the most comprehensive of rights and the right most valued by
 36 civilized men."*
 37 [[Olmstead v. United States, 277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also [Washington v.
 38 Harper, 494 U.S. 210](#) (1990)]

39 A person who is "sovereign" must be left alone as a matter of law. There are several examples of this important principle
 40 of sovereignty in operation in the Bible as well. For example:

41 *Then Haman said to King Ahasuerus, "There is a certain people scattered and dispersed among the people in
 42 all the provinces of your kingdom; their laws are different from all other people's, and they do not keep the
 43 king's laws [are FOREIGN with respect to them and therefore sovereign]. Therefore it is not fitting for the
 44 king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten
 45 thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries."*
 46 [[Esther 3:8-9](#), Bible, NKJV]

47 In the Bible, when the Jews were being embarrassed and enslaved by surrounding heathen populations, they responded in
 48 the Book of Nehemiah by building a wall around their city and being self-contained and self-governing to the exclusion of
 49 the "aliens" and "foreigners" around them, who were not believers. This is their way of not only restoring self-government,
 50 but of also restoring God as their King and Sovereign, within what actually amounted to a "theocracy":

1 *"The survivors [Christians] who are left from the captivity in the province are there in great distress and
2 reproach. The wall of separation between "church", which was the Jews, and "state", which was the
3 heathens around them] of Jerusalem is also broken down, and its gates are burned with fire."*
4 *[Neh. 1:3, Bible, NKJV]*

6 Then I said to them, "You see the distress that we are in, how Jerusalem lies waste, and its gates are burned
7 with fire. Come and let us build the wall of [of separation in] Jerusalem that we may no longer be a reproach."
8 And I told them of the hand of my God which had been good upon me, and also of the king's words that he had
9 spoken to me. So they said, "Let us rise up and build." Then they set their hands to this good work.

10 But when Sanballat the Horonite, Tobiah the Ammonite official, and Geshem the Arab heard of it, they laughed
11 at us and despised us, and said, "What is this thing that you are doing? Will you rebel against the king?"

12 So I answered them, and said to them, "**The God of heaven Himself will prosper us; therefore we His servants
13 will arise and build [the wall of separation between church and state]...**
14 *[Neh. 3:17-18, Bible, NKJV]*

15 The "wall" of separation between "church", which was the Jews, and "state", which was the surrounding unbelievers and
16 governments, they were talking about above was not only a physical wall, but also a legal one as well! The Jews wanted to
17 be "separate", and therefore "sovereign" over themselves, their families, and their government and not be subject to the
18 surrounding heathens and nonbelievers around them. They selected Heaven as their "domicile" and God's laws as the basis
19 for their self-government, which was a theocracy, and therefore became "strangers" on the earth who were hated by their
20 neighbors. The Lord, in wanting us to be sanctified and "separate" as His "bride", is really insisting that we also be
21 "foreign" or "alien" with respect to our unbelieving neighbors and the people within the heathen state that has territorial
22 jurisdiction where we physically live:

23 *"Come out from among them [the unbelievers and government idolaters]
24 And be separate ["sovereign" and "foreign"], says the Lord.
25 Do not touch what is unclean [corrupted],
26 And I will receive you.
27 I will be a Father to you,
28 And you shall be my sons and daughters,
29 Says the Lord Almighty."
30 *[2 Corinthians 6:17-18, Bible, NKJV]**

31 When we follow the above admonition of our Lord to become "sanctified" and therefore "separate", then we will inevitably
32 be persecuted, just as Jesus warned, when He said:

33 *"If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world
34 would love its own. Yet because you are not of the world, but I chose you out of the world, therefore the
35 world hates you. Remember the word that I said to you, 'A servant is not greater than his master.' If they
36 persecuted Me, they will also persecute you. If they kept My word, they will keep yours also. But all these
37 things they will do to you for My name's sake, because they do not know Him who sent Me. If I had not
38 come and spoken to them, they would have no sin, but now they have no excuse for their sin. He who hates
39 me hated My father also. If I had not done among them the works which no one else did, they would have no
40 sin; but now they have seen and also hated both Me and My Father. But this happened that the word might
41 be fulfilled which is written in their law, 'They hated Me without a cause.'" [Bible, John 15:18-25]*

42 The persecution will come precisely and mainly because we are sovereign and therefore refuse to be governed by any
43 authority except God and His sovereign Law. Now do you understand why Christians, more than perhaps any other faith,
44 have been persecuted and tortured by governments throughout history? The main reason for their relentless persecution is
45 that they are a threat to government power because they demand autonomy and self-government and do not yield their
46 sovereignty to any hostile ("alien") power or law other than God and His Holy law. This is the reason, for instance, why
47 the Roman Emperor Nero burned Christians and their houses when he set fire to Rome and why he made them part of the
48 barbaric gladiator spectacle: He positively hated anyone whose personal sovereignty would make his authority and power
49 basically irrelevant and moot and subservient to a sovereign God. He didn't like being answerable to anyone, and
50 especially not to an omnipotent and omnipresent God. He viewed God as a competitor for the affections and the worship of
51 the people. This is the very reason why we have "separation of church and state" today as part of our legal system: to
52 prevent this kind of tyranny from repeating itself. This same gladiator spectacle is also with us today in a slightly different
53 form. It's called an "income tax trial" in the federal church called "district court". Below are just a few examples of the
54 persecution suffered by Jews and Christians throughout history, drawn from the Bible and other sources, mainly because

1 they attempted to fulfill God's holy calling to be sanctified, separate, sovereign, "foreign", and "alien" with respect to the
2 laws, taxes, and citizenship of surrounding heathen people and governments:

- 3 1. The last several years of the Apostle John's life were spent in exile on the Greek island of Patmos, where he was sent
4 by the Roman government because he was a threat to the power and influence of Roman civil authorities. During his
5 stay there, he wrote the book of Revelations, which was a cryptic, but direct assault upon government authority.
- 6 2. Every time Israel was judged in the [Book of Judges](#), they came under "tribute" (taxation and therefore slavery) to a
7 tyrannical king.
- 8 3. Abraham's great struggles for liberty were against overreaching governments, [Genesis 14, 20](#).
- 9 4. Isaac struggled against overreaching governments [Gen 26](#).
- 10 5. Egyptian Pharaohs enslaved God's people, [Ex. 1](#).
- 11 6. Joshua's battle was against 31 kings in Canaan.
- 12 7. Israel struggled against the occupation of foreign governments in the [Book of Judges](#)
- 13 8. David struggled against foreign occupation, [2 Samuel 8, 10](#)
- 14 9. Zechariah lost his life in [2 Chronicles](#) for speaking against a king.
- 15 10. Isaiah was executed by Manasseh.
- 16 11. Daniel was oppressed by Officials who accused him of breaking a Persian statutory law.
- 17 12. Jesus was executed by a foreign power [Jn. 18ff](#).
- 18 13. Jesus was a victim of Israel's kangaroo court, the Sanhedrin.
- 19 14. The last 1/4 of the [Book of Acts](#) is about Paul's defense against fraudulent accusations.
- 20 15. The last 6 years of Paul's life was spent in and out prison defending himself against false accusations.

21 Taxation is the primary means of *destroying* the sovereignty of a person, family, church, city, state, or nation. Below is the
22 reason why, from a popular bible dictionary:

23 **"TRIBUTE.** Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a
24 common feature of international relationships in the biblical world. The tributary could be either a hostile state
25 or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-
26 power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to
27 increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As an
28 instrument of administration it was one of the simplest ever devised: the subjugated country could be made
29 responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an
30 expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack
31 recorded in Gn. 14.
32 [New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962.
33 InterVarsity Press: Downers Grove]

34 If you want to stay "sovereign", then you had better get used to the following:

- 35 1. Supporting yourself and governing your own families and churches, to the exclusion of any external sovereignty. This
36 will ensure that you never have to surrender any aspect of your sovereignty to procure needed help.
- 37 2. Learning and obeying God's laws.
- 38 3. Being an "alien" or "nonresident alien" in your own land.
- 39 4. Being persecuted by the people and governments around you because you insist on being "foreign" and "different"
40 from the rest of the "sheep" around you.

41 If you aren't prepared to do the above and thereby literally "earn" the right to be free and "sovereign", just as our founding
42 fathers did, then you are literally wasting your time to read further in this book. Doing so will make you into nothing more
43 than an informed coward. Earning liberty and sovereignty in this way is the essence of why America is called:

44 *"The land of the free and the home of the brave."*

45 It takes courage to be brave enough to be different from all of your neighbors and all the other countries in the world, and to
46 take complete and exclusive responsibility for yourself and your loved ones. Below is what happened to the founding
47 fathers because they took this brave path in the founding of this country. Most did so based on the Christian principles
48 mentioned above. At the point when they committed to the cause, they renounced their British citizenship and because
49 "aliens" with respect to the British Government, just like you will have to do by becoming a "national" but not a "citizen"
50 under federal law:

1 *And, for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we*
2 *mutually pledge to each other our lives, our fortunes, and our Sacred honor*

3 Have you ever wondered what happened to the fifty-six men who signed the Declaration of Independence? This
4 is the price they paid:

5 Five signers were captured by the British as traitors, and tortured before they died. Twelve had their homes
6 ransacked and burned. Two lost their sons in the revolutionary army, another had two sons captured. Nine of
7 the fifty-six fought and died from wounds or hardships resulting from the Revolutionary War.

8 These men signed, and they pledged their lives, their fortunes, and their sacred honor!

9 What kind of men were they? Twenty five were lawyers or jurists. Eleven were merchants. Nine were farmers or
10 large plantation owners. One was a teacher, one a musician, one a printer. Two were manufacturers, one was a
11 minister. These were men of means and education, yet they signed the Declaration of Independence, knowing
12 full well that the penalty could be death if they were captured.

13 Almost one third were under forty years old, eighteen were in their thirties, and three were in their twenties.
14 Only seven were over sixty. The youngest, Edward Rutledge of South Carolina, was twenty-six and a half, and
15 the oldest, Benjamin Franklin, was seventy. Three of the signers lived to be over ninety. Charles Carroll died at
16 the age of ninety-five. Ten died in their eighties.

17 The first signer to die was John Morton of Pennsylvania. At first his sympathies were with the British, but he
18 changed his mind and voted for independence. By doing so, his friends, relatives, and neighbors turned against
19 him. The ostracism hastened his death, and he lived only eight months after the signing. His last words were,
20 "tell them that they will live to see the hour when they shall acknowledge it to have been the most glorious
21 service that I ever rendered to my country."

22 Carter Braxton of Virginia, a wealthy planter and trader, saw his ships swept from the seas by the British navy.
23 He sold his home and properties to pay his debts, and died in rags.

24 Thomas McKeam was so hounded by the British that he was forced to move his family almost constantly. He
25 served in the Congress without pay, and his family was kept in hiding. His possessions were taken from him,
26 and poverty was his reward.

27 The signers were religious men, all being Protestant except Charles Carroll, who was a Roman Catholic. Over
28 half expressed their religious faith as being Episcopalian. Others were Congregational, Presbyterian, Quaker,
29 and Baptist.

30 Vandals or soldiers or both, looted the properties of Ellery, Clymer, Hall, Walton, Gwinnett, Heyward,
31 Rutledge, and Middleton.

32 Perhaps one of the most inspiring examples of "undaunted resolution" was at the Battle of Yorktown. Thomas
33 Nelson, Jr. was returning from Philadelphia to become Governor of Virginia and joined General Washington
34 just outside of Yorktown. He then noted that British General Cornwallis had taken over the Nelson home for his
35 headquarters, but that the patriot's were directing their artillery fire all over the town except for the vicinity of
36 his own beautiful home. Nelson asked why they were not firing in that direction, and the soldiers replied, "Out
37 of respect to you, Sir." Nelson quietly urged General Washington to open fire, and stepping forward to the
38 nearest cannon, aimed at his own house and fired. The other guns joined in, and the Nelson home was
39 destroyed. Nelson died bankrupt, at age 51.

40 Caesar Rodney was another signer who paid with his life. He was suffering from facial cancer, but left his
41 sickbed at midnight and rode all night by horseback through a severe storm and arrived just in time to cast the
42 deciding vote for his delegation in favor of independence. His doctor told him the only treatment that could help
43 him was in Europe. He refused to go at this time of his country's crisis and it cost him his life.

44 Francis Lewis's Long Island home was looted and gutted, his home and properties destroyed. His wife was
45 thrown into a damp dark prison cell for two months without a bed. Health ruined, Mrs. Lewis soon died from
46 the effects of the confinement. The Lewis's son would later die in British captivity, also.

47 "Honest John" Hart was driven from his wife's bedside as she lay dying, when British and Hessian troops
48 invaded New Jersey just months after he signed the Declaration. Their thirteen children fled for their lives. His
49 fields and his grist mill were laid to waste. All winter, and for more than a year, Hart lived in forests and caves,
50 finally returning home to find his wife dead, his children vanished and his farm destroyed. Rebuilding proved
51 too be too great a task. A few weeks later, by the spring of 1779, John Hart was dead from exhaustion and a
52 broken heart.

1 Norris and Livingston suffered similar fates.

2 Richard Stockton, a New Jersey State Supreme Court Justice, had rushed back to his estate near Princeton after
 3 signing the Declaration of Independence to find that his wife and children were living like refugees with friends.
 4 They had been betrayed by a Tory sympathizer who also revealed Stockton's own whereabouts. British troops
 5 pulled him from his bed one night, beat him and threw him in jail where he almost starved to death. When he
 6 was finally released, he went home to find his estate had been looted, his possessions burned, and his horses
 7 stolen. Judge Stockton had been so badly treated in prison that his health was ruined and he died before the
 8 war's end, a broken man. His surviving family had to live the remainder of their lives off charity.

9 William Ellery of Rhode Island, who marveled that he had seen only "undaunted resolution" in the faces of his
 10 co-signers, also had his home burned.

11 When we are following the Lord's calling to be sovereign, separate, "foreign", and "alien" with respect to a corrupted state
 12 and our heathen neighbors, below is how we can describe ourselves from a legal perspective:

- 13 1. We are fiduciaries of God, who is a "[nontaxpayer](#)", and therefore we are "nontaxpayers". Our legal status takes on the
 14 character of the sovereign who we represent. Therefore, we become "[foreign diplomats](#)".

15 **"For God is the King of all the earth; Sing praises with understanding."**
 16 [[Psalms 47:7](#), Bible, NKJV]

18 **"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."**
 19 [[Isaiah 33:22](#), Bible, NKJV]

- 20 2. Our "[domicile](#)" is Heaven and not any place on earth.
 21 3. We are "[Nonresident aliens](#)" and "[nationals but not citizens](#)" under federal law. The reason this must be so is that a
 22 "[citizens of the United States](#)" (who are all born in and resident within exclusive federal jurisdiction under [8 U.S.C. §1401](#)) may not be classified as an instrumentality of a foreign state under [28 U.S.C. §1332\(c\)](#) and (d). See our article
 23 entitled "[Why you are a 'national' or a 'state national' and not a 'U.S. citizen'](#)" for further details and evidence.
 24 4. We are not and cannot be "[residents](#)" of any earthly jurisdiction without having a conflict of interest and violating the
 25 first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). Heaven is our exclusive legal "[domicile](#)",
 26 and our "permanent place of abode", and the source of [ALL](#) of our permanent protection and security. We cannot and
 27 should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws found in the Bible.
 28 Instead, only God's laws and the Common law, which is derived from God's law, are suitable protection for our God-
 29 given rights.

31 **"For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on
 32 the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek
 33 Him, but His power and His wrath are against all those who forsake Him.' So we fasted and entreated our God
 34 for this, and He answered our prayer."**
 35 [[Ezra 8:21-22](#), Bible, NKJV]

- 36 5. We are "Foreign Ambassadors" and "Ministers of a [Foreign State](#)" called Heaven. The U.S. Supreme Court said in
 37 *U.S. v. Wong Kim Ark* below that "ministers of a foreign state" may not be statutory "citizens of the United States"
 38 under the [Fourteenth Amendment](#) to the United States Constitution. Furthermore, the Fourteenth Amendment was
 39 intended exclusively for freed slaves and not sovereign Americans such as us.

40 **"For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord
 41 Jesus Christ"**
 42 [[Philippians 3:20](#), Bible, NKJV]

44 **"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in
 45 analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "[the phrase 'subject to the
 46 jurisdiction thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or
 47 subjects of foreign states, born within the United States.](#)"**
 48 [*U.S. v. Wong Kim Ark*, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

- 49 6. Our dwelling, which is a "temporary and not permanent place of abode", is a "Foreign Embassy". Notice we didn't say
 50 "residence", because only "[residents](#)" (aliens) can have a "residence" under 26 CFR §1.871-2(b).

- 1 7. We are protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities Act of 1976](#).
 2
 3 8. We are a "stateless person" within the meaning of [28 U.S.C. §1332\(a\)](#) immune from the jurisdiction of the [federal courts, which are all Article IV, legislative, territorial courts](#). We are "stateless" because we do not maintain a domicile within the "state" defined in [28 U.S.C. §1332\(d\)](#), which is a federal territory and excludes states of the Union.
 4
 5 9. We are not allowed under God's law to conduct "[commerce](#)" or "intercourse" with "the Beast" by sending to it our
 6 money or receiving benefits we did not earn. Black's law dictionary defines "[commerce](#)" as "intercourse". The Bible
 7 defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:
 8

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

15 "*Come, I will show you the judgment of the great harlot [the atheist totalitarian democracy] who sits on
 16 many waters [which are described as seas and multitudes of people in Rev. 17:15], with whom the kings of
 17 the earth [political rulers of today] committed fornication [intercourse], and the inhabitants of the earth were
 18 made drunk with the wine of her fornication [intercourse, usurious and harmful commerce].*"

19 So he carried me away in the Spirit into the wilderness. And I saw a woman sitting on a scarlet beast which was
 20 full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet,
 21 and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations
 22 and the filthiness of her fornication [intercourse]. And on her forehead a name was written: MYSTERY,
 23 BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.

24 I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw
 25 her, I marveled with great amazement."
 26 [Rev. 17:1-6, Bible, NKJV]

28 "*And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who
 29 control them] of the earth [controlled by Satan], and their armies, gathered together to make war against
 30 Him [God] who sat on the horse and against His army.*"
 31 [Revelations 19:19, Bible, NKJV]

33 The Bible calls this kind of commerce "fornication" and "adultery" and describes the fornicator called "Babylon the
 34 Great Harlot" basically as a democracy instead of a Republic in [Revelations chapters 17 to 19](#). This is consistent with
 35 the Foreign Sovereign Immunities Act found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those who conduct "commerce"
 36 with the "United States" federal corporation within its legislative jurisdiction thereby surrender their sovereignty.
 37 Participation in our corrupted tax system also fits the classification of "commerce" within the meaning of this
 38 requirement. See the link below for details:
 39

40 http://travel.state.gov/law/info/judicial/judicial_693.html

- 41 If you would like to know how to legally become "foreign" to the government in tax matters, see:

Nonresident Alien Position, Form 05.020
<http://sedm.org/Forms/MemLaw/NonresidentAlienPosition.pdf>

42 1.5 Separation of powers doctrine

- 43 The foundation of our republican form of government is the notion of "separation of powers". In the legal field, this is
 44 called "the separation of powers doctrine". The U.S. Supreme Court confirmed the purpose of the separation of powers
 45 doctrine in the case of *U.S. v. Lopez*, 514 U.S. 549 (1995) :

46 "*In Europe, the Executive is almost synonymous with the Sovereign power of a State; and, generally, includes
 47 legislative and judicial authority. When, therefore, writers speak of the sovereign, it is not necessarily in
 48 exclusion of the judiciary; and it will often be found, that when the Executive affords a remedy for any wrong, it
 49 is nothing more than by an exercise of its judicial authority. Such is the condition of power in that quarter of the*

1 world, where it is too commonly acquired by force, or fraud, or both, and seldom by compact. In America,
 2 however, the case is widely different. Our government is founded upon compact. Sovereignty was, and is, in the
 3 people. It was entrusted by them, as far as was necessary for the purpose of forming a good government, to the
 4 Federal Convention; and the Convention executed their trust, by effectually separating the Legislative, Judicial,
 5 and Executive powers; which, in the contemplation of our Constitution, are each a branch of the sovereignty.
 6 The well-being of the whole depends upon keeping each department within its limits. In the State government,
 7 several instances have occurred where a legislative act, has been rendered inoperative by a judicial decision,
 8 that it was unconstitutional; and even under the Federal government the judges, for the same reason, have
 9 refused to execute an act of Congress. ^{FN*} When, in short, either branch of the government usurps that part of
 10 the sovereignty, which the Constitution assigns to another branch, liberty ends, and tyranny commences."
 11 *[The Betsey, 3 U.S. 6 (1794)]*

13 "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.
 14 Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal
 15 government are few and defined. Those which are to remain in the State governments are numerous and
 16 indefinite." *The Federalist No. 45*, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally
 17 mandated division of authority "was adopted by the Framers
 18 to ensure protection of our fundamental liberties."** *Gregory v. Ashcroft,*
 19 **501 U.S. 452, 458** (1991) (internal quotation marks omitted). "Just as the separation and independence of
 20 the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in
 21 any one branch, a healthy balance of power between the States and the Federal Government will reduce the
 22 risk of tyranny and abuse from either front." *Ibid.* "
 23 [U.S. v. Lopez, 514 U.S. 549 (1995)]

25 "The people of the United States, by their Constitution, have affirmed a division of internal governmental
 26 powers between the federal government and the governments of the several states-committing to the first its
 27 powers by express grant and necessary implication; to the latter, or **[301 U.S. 548, 611]** to the people, by
 28 reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the
 29 States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of
 30 its powers. *Carter v. Carter Coal Co.*, **298 U.S. 238, 295**, 56 S.Ct. 855, 865. The federal government has no
 31 more authority to invade that field than the state has to invade the exclusive field of national governmental
 32 powers; for, in the oft-repeated words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of the
 33 States, and the maintenance of their governments, are as much within the design and care of the Constitution as
 34 the preservation of the Union and the maintenance of the National government.' The necessity of preserving
 35 each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to
 36 require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye
 37 any legislation challenged as constituting such an intrusion or interference. See *South Carolina v. United*
 38 *States*, **199 U.S. 437, 448**, 26 S.Ct. 110, 4 Ann.Cas. 737."
 39 *[Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]*

40 The founders believed that men were inherently corrupt. They believed that where power concentrates, so does tyranny.
 41 To prevent tyranny, they separated the power within our government in the following ways:

- 42 1. **Separation of church (God) and state.** The state and God (the church) are in competition with each other to protect
 43 the people, as we showed in the previous section. Guaranteed by the First Amendment to the Constitution.
- 44 2. **Separation of money and state.** Guaranteed by Article 1, Section 10, Clause 1 of the Constitution, which required
 45 that no State shall make anything but gold and silver money. See also section 2.8.9.2 of the *Great IRS Hoax*.
- 46 3. **Separation of marriage and state.** At the time, there were no marriage licenses and everyone got married in their
 47 church. Their marriage certificate was the family bible, because that is where they recorded the ceremony.
- 48 4. **Separation of education and state.** The Constitution did not authorize the federal government to get involved in
 49 education, and since everything not mentioned in the Constitution was reserved to the states under the Tenth
 50 Amendment, we also had separation of education and state.
- 51 5. **Separation of media and state:** The founders always believed that a free and independent media was a precursor to
 52 an accountable and moral government and they wrote the requirement for freedom of the press into the First
 53 Amendment to the U.S. Constitution.
- 54 6. **Separation of the people and the government.** The founders gave the people equal footing with the state
 55 governments by giving them the House of Representatives. The House of Representatives is equal in legislative power
 56 to the Senate, which represents the state governments.
- 57 7. **State v. Federal separation.** The states had complete sovereignty *internal* to their border over everything except taxes
 58 on foreign commerce, mail fraud, and counterfeiting. Slavery was later added to that by the Thirteenth Amendment.

- 1 The federal government had jurisdiction over all external or foreign matters only. Guaranteed by Art. IV of the
2 Constitution.
- 3 8. **Separation of powers within the above two distinct governments.** Guaranteed by Art. I, Art. II, and Art. III of the
4 Constitution:
5 8.1. Executive
6 8.2. Legislative
7 8.3. Judicial
- 8 The founding fathers derived the idea of separation of powers from various historical legal treatises available to them at
9 the time they wrote the Constitution. The main source which described this separation of powers and after which they
10 patterned their design for our government was a book written by Montesquieu which you can read for yourself below:

The Spirit of Laws, Baron de Montesquieu
<http://famguardian.org/Publications/SpiritOfLaws/sol.htm>

- 11 The founders implemented separation between the federal and state governments to put the states in competition with each
12 other for citizens and commerce, so that when one state became too oppressive by having taxes that were too high or too
13 many laws, people would move to a better state where they had more freedom and lower taxes. This would ensure that the
14 states that were most oppressive would have the fewest citizens and the worst economy. They also put the federal
15 government in charge of foreign commerce only, so that the only way it could increase its revenues was to promote, not
16 discourage or restrict, commerce with foreign nations. If the taxes on foreign commerce were too high, people would
17 simply buy more domestic goods and the federal government would shrink. It was naturally self-balancing.
- 18 The founders also put branches within each government in competition with each other: Executive, Legislative, and
19 Judicial. They ensured that each branch had distinct functions that could not be delegated to another branch of government.
20 Each branch would then jealously guard its power and jurisdiction to ensure that it was not invaded or undermined by the
21 other branch. This ensured that there would always be a balance of powers so that the system was self-regulating and the
22 balance of powers would be maintained.

23 *"To the contrary, the Constitution divides authority between federal and state governments for the protection*
24 *of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the*
25 *liberties that derive from the diffusion of sovereign power."* Coleman v. Thompson, 501 U.S. 722, 759 (1991)
26 *(BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the*
27 *Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy*
28 *balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse*
29 *from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S. at 458.* See The Federalist No. 51,
30 *p. 323. (C. Rossiter ed. 1961).*

31 **Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional**
32 **plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the**
33 **branches of the Federal Government clarifies this point. The Constitution's division of power among the**
34 **three branches is violated where one branch invades the territory of another, whether or not the encroached-**
35 **upon branch approves the encroachment.** In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the
36 Court held that Congress had infringed the President's appointment power, despite the fact that the President
37 himself had manifested his consent to the statute that caused the infringement by signing it into law. See
38 National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983),
39 we held that the legislative veto violated the constitutional requirement that legislation be presented to the
40 President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*,
41 at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental
42 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

43 **State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in**
44 **the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both**
45 **federal and state officials to view departures from the federal structure to be in their personal interests.** Most
46 citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result,
47 while it would be well within the authority of either federal or state officials to choose where the disposal sites
48 will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the
49 voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of
50 choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting
51 responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a
52 location or having Congress direct the choice of a location - the state official may also prefer the latter, as it
53 may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with

1 the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the
 2 direction of Congress in this manner, federalism is hardly being advanced."
 3 [*New York v. United States*, [505 U.S. 144](#) (1992)]

4 The founders put the states in charge of the federal government by filling the senate with delegates from each state and by
 5 giving each state full and complete and exclusive control over all taxation within its borders, with the exception of taxes on
 6 foreign commerce, which is commerce external to states of the Union and among foreign countries.

7 *"In the states, there reposes the sovereignty to manage their own affairs except only as the requirements of the
 8 Constitution otherwise provide. Within these constitutional limits the power of the state over taxation is
 9 plenary."*
 10 [*Madden v. Commonwealth of Kentucky*, [309 U.S. 83](#) (1940)]

11 The states gave the federal government control only over taxes on foreign commerce under Article 1, Section 8, Clause 3 of
 12 the Constitution.⁴ The states ensured this result by mentioning in two places in the Constitution, Article 1, Section 2,
 13 Clause 3 and Article 1, Section 9, Clause 4, that all direct taxes had to be apportioned to the legislatures of each state. The
 14 requirement to apportion direct taxes is the only mandate that appears twice in the Constitution, because they wanted to
 15 emphasize this limit on federal taxing powers. This ensured that the federal government could never burden or
 16 economically enslave individual citizens within each state or tax state governments directly:

17 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions
 18 concerning the relative rights of state and national governments are many; but for a very long time this court
 19 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or
 20 their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like
 21 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, *supra*."*
 22 [*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513; 56 S.Ct. 892 (1936)]

23 The founders imposed these restrictions on direct taxation because they knew that direct taxes amounted to slavery and they
 24 didn't want to become slaves to the federal government. Through the requirement for apportionment, state legislatures
 25 became the intermediaries for all federal appropriations that depended on other than indirect taxes on foreign commerce.
 26 Any other approach would require citizens in the states to serve two masters: state and federal, for the income they earn.
 27 This is a fulfillment of the Bible, which said on this subject:

28 *"No one can serve two masters [state and federal]: for either he will hate the one, and love the other; or else
 29 he will hold to the one, and despise the other. Ye cannot serve God and mammon."*
 30 [*Matt. 6:24*, Bible, NKJV]

31 Thomas Jefferson, one of our most important founding fathers, confirmed the purpose of the separation of powers between
 32 state and federal governments. He confirmed that the purpose of the federal government was to regulate commerce and
 33 interaction with foreign countries and that it never had the authority or jurisdiction to invade within states, either through
 34 legislation or through police powers:

35 *"The extent of our country was so great, and its former division into distinct States so established, that we
 36 thought it better to confederate [U.S. government] as to foreign affairs only. Every State retained its self-
 37 government in domestic matters, as better qualified to direct them to the good and satisfaction of their
 38 citizens, than a general government so distant from its remoter citizens and so little familiar with the local
 39 peculiarities of the different parts."*
 40 [*Thomas Jefferson to A. Coray*, 1823. ME 15:483]

41 *"I believe the States can best govern our home concerns, and the General Government our foreign ones."*
 42 [*Thomas Jefferson to William Johnson*, 1823. ME 15:450]

43 *"My general plan [for the federal government] would be, to make the States one as to everything connected
 44 with foreign nations, and several as to everything purely domestic."*
 45 [*Thomas Jefferson to Edward Carrington*, 1787. ME 6:227]

46 *"Distinct States, amalgamated into one as to their foreign concerns, but single and independent as to their
 47 internal administration, regularly organized with a legislature and governor resting on the choice of the people
 48 and enlightened by a free press, can never be so fascinated by the arts of one man as to submit voluntarily to his
 49 usurpation. Nor can they be constrained to it by any force he can possess. While that may paralyze the single
 50 State in which it happens to be encamped, [the] others, spread over a country of two thousand miles diameter,*

⁴ See Federalist Paper #45 for confirmation of this fact.

1 rise up on every side, ready organized for deliberation by a constitutional legislature and for action by their
2 governor, constitutionally the commander of the militia of the State, that is to say, of every man in it able to
3 bear arms."
4 [Thomas Jefferson to A. L. C. Destutt de Tracy, 1811. ME 13:19]

5 You can read the above quotes from Thomas Jefferson on our website at:

6 <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1050.htm>

7 Note that Jefferson said that the federal government was given jurisdiction over **foreign affairs only**, which includes
8 foreign commerce. The only exception to this general rule is subject matter within the states over the following:

- 9 1. Slavery under the Thirteenth Amendment.
10 2. Counterfeiting under Article 1, Section 8, Clause 5 of the Constitution.
11 3. Mail under Article 1, Section 8, Clause 7 of the Constitution.
12 4. Assaults and infractions against its own officers under Article 1, Section 8, Clause 18 of the Constitution.
13 5. Treason under Article 3, Section 3, Clause 2 of the Constitution.

14 Every other type of subject matter jurisdiction exercised by the federal government within the states is not authorized by the
15 Constitution, and therefore can only be undertaken with the voluntary consent and participation of the state governments
16 and the people within them. This type of consensual jurisdiction is called "comity".

17 **"comity.** Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out
18 of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,
19 executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. *Nowell v.*
20 *Nowell*, Tex.Civ.App., 408 S.W.2d 550, 553. In general, principle of "comity" is that courts of one state or
21 jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of
22 obligation, but out of deference and mutual respect. *Brown v. Babbitt Ford, Inc.*, 117 Ariz. 192, 571 P.2d 689,
23 695. See also *Full faith and credit clause*."

24 [*Black's Law Dictionary*, Sixth Edition, p. 267]

25 Jefferson's quotes are also fully consistent with our system of federal taxation. For instance, Article 1, Section 8, Clause 3
26 of the U.S. Constitution limits federal taxation powers to commerce with foreign nations and between, but not within,
27 states. 26 CFR § 1.861-8(f) also reveals that the only specific sources of "gross income" that are taxable under Subtitle A
28 of the Internal Revenue Code are those associated with Domestic International Sales Corporations (DISC) and Foreign
29 Sales Corporations (FSCs), both of whom are involved in commerce with foreign countries only. Even the IRS' own
30 publications in the Federal Register confirm that this was the original intent of the founders. Below is an excerpt from the
31 Federal Register, Volume 37, page 20960 dated October 5, 1972:

32 *"Madison's Notes on the Constitutional Convention [see [Federalist Paper #45](#)] reveal clearly that the
33 framers of the Constitution believed for some time [and wrote this permanent requirement into the
34 Constitution] that the principal, if not sole, support of the new Federal Government would be derived from
35 customs duties and taxes connected with shipping and importations. Internal taxation would not be resorted
36 to except infrequently, and for special [emergency] reasons. The first resort to internal taxation, the
37 enactment of internal revenue laws in 1791 and in the following 10 years, was occasioned by the exigencies of
38 the public credit. These first laws were repealed in 1802. Internal revenue laws were reenacted for the period
39 1813-17, when the effects of the war of 1812 caused Congress to resort to internal taxation. From 1818 to
40 1861, however, the United States had no internal revenue laws and the Federal Government was supported by
41 the revenue from import duties and the proceeds from the sale of public lands. In 1862 Congress once more
42 levied internal revenue taxes. This time the establishment of an internal revenue system, not exclusively
43 dependent upon the supplies of foreign commerce, was permanent."*

44 What the IRS doesn't tell you in the above is that the resort to internal taxation under Subtitle A of the Internal Revenue
45 Code was only authorized against officers of the United States government and not against private citizens living in the
46 states of the Union. According to the U.S. Supreme Court, the enactment of the Sixteenth Amendment didn't change that
47 Constitutional requirement one iota either. You can view this document on our website at:

48 <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/37FR20960-20964-OrgAndFunctions.pdf>

- 1 Those federal politicians, legislators, and judges intent on becoming tyrants or expanding their power must break down the
2 separation of powers established by the founders above if they want to concentrate power or take away powers from the
3 states. They have done this over the years mainly by the following means, which we devote nearly the entirety of this book
4 to exposing and explaining:
- 5 1. Deliberately deceiving people about the intent and result of ratifying the Sixteenth Amendment. According to the U.S.
6 Supreme Court, the Sixteenth Amendment “conferred no power of taxation” upon the federal government, but simply
7 reinforced the idea that federal income taxes are indirect excise taxes only on businesses.⁵ Yet, to this day, your
8 dishonest Congressman and the IRS itself both insist that the Sixteenth Amendment is the basis for their authority to
9 tax the labor of a natural person, in spite of the fact that these kind of taxes violate the Thirteenth Amendment and
10 constitute slavery and involuntary servitude.
- 11 2. Eliminating separation of church and state by either taxing churches or using the IRS to terrorize and gag them for their
12 political activities. This is already happening. See the following website for details: <http://www.hushmoney.org/>
- 13 3. Eliminating separation of money and state by eliminating the gold standard and transitioning to a fiat paper currency.
14 This was done in 1913 with the introduction of the Federal Reserve Act on Dec. 23, 1913, shortly after the ratification
15 of the Sixteenth Amendment in February 1913.
- 16 4. Eliminating separation of marriage and state by introducing marriage licenses. This was done in a large scale starting
17 in 1923, with the Uniform Marriage and Divorce Act of 1929.
- 18 5. Confusing the definitions of words to make the separation of powers between state and federal unclear. For instance:
19 5.1. Confusing the definitions of “state” and “State”.
20 5.2. Confusing the definition of “United States”
21 5.3. Not defining the word “foreign” in the Internal Revenue Code
- 22 6. Obfuscating the distinctions between “U.S. citizen” and “national” status within federal statutes. “U.S. citizens” were
23 born in the federal United States while “nationals” were born in states of the Union.
- 24 7. Judges violating the due process rights of the accused by making frequent use of false presumption against litigants
25 regarding citizenship and “taxpayer” status without documenting in their rulings what presumptions they are making or
26 having to defend with evidence why such presumptions are warranted. Remember that “presumption” is the opposite
27 of due process and also happens to be a sin in the Bible.
- 28 8. Refusing to acknowledge or recognize the limits of federal jurisdiction within federal courtrooms. We have been
29 informed of many individuals being brutalized and abused by itinerant federal judges whose jurisdiction was
30 challenged.
- 31 9. Suppressing any evidence or debate in courtrooms on the nature of separation of powers. Doing so by complicating
32 rules of evidence, and making citizens meet a higher standard for evidence than the government.
- 33 10. Using the proceeds of extorted or illegally-collected federal income tax revenues to break down the separation of
34 powers between states and the federal government. For instance, depriving states of federal revenues who do not do
35 what the federal government wants them to do. This is called “privilege-induced slavery”. We explain later in section
36 6.1 that this kind of artifice has been thoroughly exploited to create a de facto government that is completely at odds
37 with the de jure separation of powers required by our Constitution.
- 38 11. Discrediting and slandering legal professionals who bring attention to the separation of powers between state and
39 federal jurisdiction by calling them “frivolous” or “incompetent” and/or pulling their license to practice law. The
40 framing of Congressman Traficant and Congressman George Hansen are examples of this kind of political persecution
41 by abusing the legal system as a tool of persecution.
- 42 12. Paying people in the legal publishing business to obfuscate the definitions of words. We show later in section 6.8
43 several instances of such corruption.
- 44 13. Making the laws found in the U.S. Code so confusing that the average American can’t rely on his own understanding
45 of them to know what the law requires. Instead, he must compelled to rely on a high-paid expert, such as a judge or
46 lawyer, both of whom have a conflict of interest in expanding their power, to say what the law really requires. This
47 transforms our society from a “society of laws and not men” into a “society of men”.⁶
- 48 14. Suppressing and oppressing the Right to Petition guaranteed to We the People in the [First Amendment](#). The Founders
49 believed that the people had an inalienable right to withhold payment of taxes until their petitions were heard and
50 responded to. Federal courts have evaded and avoided upholding this requirement, in what amounts to treason against
51 the Constitution punishable by death. See the article on our website about this subject at:

52 <http://famguardian.org/Subjects/Taxes/LegalEthics/RightToPet-031002.pdf>

⁵ See *Stanton v. Baltic Mining*, 240 U.S. 103 (1916), *Peck v. Lowe*, 247 U.S. 165 (1918), and many others.

⁶ See *Marbury v. Madison*, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)

1 The U.S. Supreme Court in the case of *Baker v. Carr*, [369 U.S. 186](#) (1962) has developed some legal criteria for
2 determining whether a court may invade or undermine the duties of a coordinate branch of government in its rulings and
3 thereby undermine the separation of powers. Below is the criteria:

- 4 1. Has the issue been committed expressly by the Constitution to a coordinate political branch of the government?
5 2. Are there judicially discoverable and manageable standards for deciding the case?
6 3. Can the case be decided without some initial policy determination of a kind clearly for nonjudicial discretion?
7 4. Can the court decide the case independently without expressing lack of respect due a coordinate branch of the
8 government?
9 5. Is there an unusual need for unquestioning adherence to a political decision already made?
10 6. Is there a potentiality for embarrassment from multifarious decisions by different branches of the government on the
11 same question?

12 In the criteria above, the Executive and Legislative branches of the government are regarded as “political branches”, while
13 the judicial branch is not a political branch, but exclusively a legal branch. Understanding these criteria are important for
14 readers who want to challenge the exercise of political powers by the federal judiciary, such as in areas of:

- 15 1. Interfering with ones political choice of domicile. See section 5.4.5 later for details.
16 2. Interfering with one’s political choice of citizenship. See sections 4.11 through 4.11.13 later.
17 3. Interfering with the exercise of political rights or a political party. You as a private individual constitute an
18 independent sovereignty and political party and a court may not interfere with your political choices. See section
19 1.13.4 earlier for a definition of political rights.

20 A court that interferes with or questions or undermines a persons political affiliations above is involving itself in political
21 questions and the judge is overstepping his authority.

22 *“Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their*
23 *purely political character, or because their determination would involve an encroachment upon the executive or*
24 *legislative powers.*

25 *“Political questions doctrine” holds that certain issues should not be decided by courts because their resolution*
26 *is committed to another branch of government and/or because those issues are not capable, for one reason or*
27 *another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d 590, 455 N.Y.S.2d 987, 990.*

28 *A matter of dispute which can be handled more appropriately by another branch of the government is not a*
29 *“justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to*
30 *render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d 663.*
31 *[Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]*

32 The U.S. Supreme Court has also insightfully defined the very harmful affect on society when the judicial branch of the
33 government involves itself in political questions of the above nature in the case of *Luther v. Borden*:

34 *“But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme*
35 *Court] can never with propriety be called on officially to be the umpire in questions merely political. The*
36 *adjustment of these questions belongs to the people and their political representatives, either in the State or*
37 *general government. These questions relate to matters not to be settled on strict legal principles. They are*
38 *adjusted rather by inclination, or prejudice or compromise, often.*

39 [. . .]

40 *Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament*
41 *of judges would be that, in such an event, all political privileges and rights would, in a dispute among the*
42 *people, depend on our decision finally. We would possess the power to decide against, as well as for, them,*
43 *and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much*
44 *perverted, if not entirely prostrated.* But, allowing the people to make constitutions and unmake them, allowing
45 their representatives to make laws and unmake them, and without our interference as to their principles or
46 policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as
47 empowered by the State or the Union, commence their functions and may decide on the rights which conflicting
48 parties can legally set up under them, rather than about their formation itself. *Our power begins after theirs*
49 *[the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after*
50 *them, and as to disputed rights beneath them, rather than disputed points in making them. We speak*
51 *what is the law, jus dicere, we speak or construe what is the constitution, after both are*

made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions." [Luther v. Borden, 48 U.S. 1 (1849)]

If you would like a more thorough analysis of why courts do not have jurisdiction over "political questions" and why your choice of citizenship and domicile are political questions, please see the following excellent memorandum of law:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

1.6 The essence of sovereignty: Consent

In our republican form government, the requirement for consent in all human interactions is the essence and the foundation of all of our sovereignty as individuals. This requirement is also the foundation for our system of law, starting with the Declaration of Independence and going down from there:

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

In a system of government where the Bill of Rights makes everyone into a sovereign, the only way your rights can be adversely affected is if you consent to lose them or contract them away in exchange for some benefit. Below is how Black's Law Dictionary defines "consent":

consent. "A concurrence of wills. Voluntarily yielding the will to the proposition of another; acquiescence or compliance therewith. Agreement; approval; permission; the act or result of coming into harmony or accord. Consent is an act of reason, accompanied with deliberation, the mind weighing as in a balance the good or evil on each side. It means voluntary agreement by a person in the possession and exercise of sufficient mental capacity to make an intelligent choice to do something proposed by another. It supposes a physical power to act, a moral power of acting, and a serious, determined, and free use of these powers. Consent is implied in every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake."

Willingness in fact that an act or an invasion of an interest shall take place. Restatement, Second, Torts §10A.

As used in the law of rape "consent" means consent of the will, and submission under the influence of fear or terror cannot amount to real consent. There must be an exercise of intelligence based on knowledge of its significance and moral quality and there must be a choice between resistance and assent. And if a woman resists to the point where further resistance would be useless or until her resistance is overcome by force or violence, submission thereafter is not "consent".

See also Acquiescence; Age of consent; Assent; Connivance; Informed consent;" voluntary

1 [*Black's Law Dictionary, Sixth Edition, p. 305*]

2 The government's whole purpose for existence, in fact, is to respect and protect the requirement for consent in all human
3 interactions by preventing coercion, force, or unlawful duress of every kind. It cannot fulfill this requirement if it can
4 impose any kind of "duty" upon the American public beyond that of preventing or abstaining from harmful behaviors that
5 injure the equal rights of others. Thomas Jefferson explained it best when he said on this subject:

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

11 [President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]

12 Only the criminal laws can impose a universal obligation or "duty" equally upon everyone, and that duty is to refrain from
13 injuring the equal rights of our sovereign "neighbor". This, in fact, is a fulfillment of the second of two great
14 commandments found in Matt. 22:36-40, which requires us to love our neighbor, because you don't hurt people you love:

15 *For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You
16 shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up
17 in this saying, namely, "You shall love your neighbor as yourself."*

18 **Love does no harm to a neighbor; therefore love is the fulfillment of the law.**

19 [Romans 13:9-10, Bible, NKJV]

21 *"Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no
22 harm."*

23 [Prov. 3:30, Bible, NKJV]

24 The above concepts were explained more extensively in the Great IRS Hoax, section 3.3, where the only legitimate purpose
25 of enforceable law was described as the prevention of harm. All remaining laws other than criminal law are civil in nature
26 and require individual consent in some form to be enforceable. That constructive consent occurs through one of the
27 following three means:

- 28 1. Choosing a domicile within the territory of a government that is operating outside of natural law and natural right, and
29 thereby becoming subject to injurious civil laws which undermine rather than protect your rights. See:
30 <http://sedm.org/Forms/MemLaw/Domicile.pdf>
- 31 2. Engaging in a privileged or regulated activity. Performing the activity implies constructive consent to the regulation of
32 the activity. See:
33 <http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>
- 34 3. Signing a government form or application to contractually procure some privileged benefit, which makes us subject to
35 the laws that implement the program and causes you to surrender some of your rights in return for a perceived benefit.

36 The only lawful way a person can lose a Constitutionally guaranteed right is therefore:

- 37 1. To contract away rights through voluntary, informed, written consent.

38 *"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with
39 sufficient awareness of the relevant circumstances and likely consequences."*
40 [Brady v. U.S., [397 U.S. 742](#) (1970)]

- 41 2. To engage in activities that injure the equal rights of others.
- 42 3. To acquiesce to injurious behaviors of others that adversely affect our rights. This could occur because:
 - 43 3.1. We are not aware of what our rights are and therefore do not know that we have standing to sue for their
44 violation.
 - 45 3.2. The cost of litigation to defend our rights is higher than the injury we have suffered, and therefore not
46 economically feasible.
 - 47 3.3. We have been threatened by private employers and financial institutions to acquiesce or suffer either not being
48 hired or being fired for not acquiescing.

1 3.4. We are under some form of financial distress which compels us to make compromises.

2 The government's main job is to protect private rights and the requirement for consent in all human interactions by the
3 following means:

- 4 1. To protect people's right to contract by preventing anyone from being compelled to enter into or terminate any
5 contractual relationship. See Article 1, Section 10 of the United States Constitution, which prohibits any state from
6 impairing the obligation of contracts.
7 2. Ensuring that government does not compel people to convert their "private property" to "public use". In other words,
8 to prevent people from being compelled to engage in a privileged, excise taxable activity called a "trade or business" or
9 a "public office". See:

Socialism: The New American Civil Religion, Form #05.016

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

- 10 3. Making sure that the court system and legal profession are accessible and affordable to all, so that even those that
11 cannot afford an attorney can still defend their rights. This ensures "equal protection" to all, which is the foundation of
12 all free governments:

13 *"No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions
14 intended to secure that equality of rights which is the foundation of free government."*
15 *[Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897)]*

- 16 4. Educating people in public schools and universities about their rights and how to defend them without the need of a
17 licensed, censored "officer of the court" called an "attorney". All such attorneys have a conflict of interest and
18 allegiance that will inevitably lead to eventual destruction of the rights of the public at large:

19 *"His [the attorney's] first duty is to the courts and the public, not to the client, and whenever the duties to his
20 client conflict with those he owes as an officer of the court in the administration of justice, the former must yield
21 to the latter."*
22 *[Corpus Juris Secundum Legal Encyclopedia, Volume 7, Attorney & Client, Section 4]*

- 23 5. Preventing unlawful duress by private employers and financial institutions that might compel people to participate in
24 "social insurance" if they do not voluntarily consent to.
25 6. Helping those who cannot afford to help themselves, meaning to help the most underprivileged members of society to
26 defend themselves from coercion and oppression by the most wealthy and influential members.

27 *"Cursed is the one who perverts the justice due the stranger, the fatherless, and widow.' "And all the people
28 shall say, "Amen!"
29 [Deut. 27:19, Bible, NKJV]*

30 *"The LORD watches over the strangers; He relieves the fatherless and widow; But the way of the wicked He
31 turns upside down."*
32 *[Psalms 146:9, Bible, NKJV]*

33 *"Defend the fatherless, Plead for the widow."*
34 *[Isaiah 1:17, Bible, NKJV]*

35 *"For if you thoroughly amend your ways and your doings, if you thoroughly execute judgment between a man
36 and his neighbor, if you do not oppress the stranger, the fatherless, and the widow, and do not shed innocent
37 blood in this place, or walk after other gods to your hurt, then I will cause you to dwell in this place, in the
38 land that I gave to your fathers forever and ever."*
39 *[Jer. 7:5-7, Bible, NKJV]*

40 *Thus says the LORD: "Execute judgment and righteousness, and deliver the plundered out of the hand of the
41 oppressor. Do no wrong and do no violence to the stranger, the fatherless, or the widow, nor shed innocent
42 blood in this place."*
43 *[Jer. 22:3, Bible, NKJV]*

44 *"Do not oppress the widow or the fatherless, The alien or the poor. Let none of you plan evil in his heart
45 Against his brother."*
46 *[Zech. 7:10, Bible, NKJV]*

- 1 In effecting the above goals or protecting “private rights”, governments who are following God’s biblical mandate for
 2 GOOD government must pass laws to regulate the “public conduct” of its own “public employees” and agents. Most
 3 federal law, in fact, is law exclusively for government and not for private persons, and is enacted specifically to prevent
 4 federal employees from adversely affecting private rights.

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

12 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

- 13 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private
 14 life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every
 15 aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social
 16 engineering”. Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of
 17 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle
 18 A of the Internal Revenue Code, which would “appear” to regulate the private conduct of all individuals in states of the
 19 Union, in fact only applies to federal instrumentalities such as “public offices” in the official conduct of their duties while
 20 present in the District of Columbia, which 4 U.S.C. §72 makes the “seat of government”. The I.R.C. therefore essentially
 21 amounts to a part of the job responsibility and the “employment contract” of “public employees”. This was also confirmed
 22 by the House of Representatives, who said that only those who take an oath of “public office” are subject to the
 23 requirements of the personal income tax. See:

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

- 25 Unfortunately, what your corrupted politicians have done is abuse their authority to write law to:

- 26 1. Write private law for federal employees and officials that imposes a tax obligation.
- 27 2. To obfuscate the terms and definitions in the law to:
 - 28 2.1. Make it appear that said law applies universally to everyone, including those in the states of the Union, when in
 fact it does not.
 - 29 2.2. Compel the courts and the IRS to mis-interpret and mis-enforce the I.R.C., by for instance, making judges into
 “taxpayers” who have a financial conflict of interest whenever they hear a tax case.
- 30 3. To invoke sovereign immunity to protect those in government who willfully violate the rights of others by exceeding
 their lawful authority, and thereby become a mafia protection racket for wrongdoers in violation of 18 U.S.C. §1951.
 This tactic has the affect of making the District of Columbia into the District of Criminals and a haven for financial
 terrorists who exploit the legal ignorance and conflict of interest of their coworkers and tax professionals to enrich
 themselves.
- 31 4. To mislead and confuse private employers in states of the Union into volunteering to become federal instrumentalities,
 agents, and “public officers” in the process of implementing this private law that doesn’t apply to them. See:
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 32 40 The Bible warned us this was going to happen, when it said:

33 *“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather
 34 together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and
 35 my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own
 36 wickedness; the Lord our God shall cut them off.”*
 37 *[Psalms 94:20-23, Bible, NKJV]*

- 38 46 Who else but corrupted lawmakers and public servants could “devise evil by law”?

- 39 47 In this white paper, we will therefore:

- 40 1. Provide extensive evidentiary support which conclusively proves the above assertions beyond a shadow of a doubt.

- 1 2. Try to provide to you some tools and techniques to enforce the requirement for consent in all interactions you have
 2 with the government.
 3 3. Show you how to discern exactly WHO a particular law is written for, so that you can prove it isn't you and instead is
 4 only federal instrumentalities, agents, and "public officers".
 5 4. Teach you to discern the difference between "private law" that applies **EQUALLY** to all and "public law" that only
 6 applies to those who individually consent.
 7 5. Teach you how to discern what form the "constructive consent" must take in the process of agreeing to be subject to
 8 the provisions of a "private law", and how public employees very deviously hide the requirement for consent to fool
 9 you into believing that a private law is a "public law" that you can't question or opt out of.
 10 6. Show you how public servant legislators twist the law to change its purpose of protecting the public to protecting the
 11 public servants and the plunder they engage in. For more information on this, see:

The Law, Frederick Bastiat

<http://famguardian.org/Publications/TheLaw/TheLaw.htm>

12 1.7 **The true meaning of "voluntary"**

- 13 Black's Law dictionary deceptively defines the word "voluntary" as follows:

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

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

- 21 Remember, lawyers licensed by a corrupted government with a conflict of interest wrote the above and the goal they had
 22 was to keep you from seeing the real truth so they could perpetuate their livelihood and prestige. They tip-toed around the
 23 real issue by using "free choice" and "free will", without explaining from where these two things originate. This is what we
 24 call "legal peek-a-boo". The result is that they told you everything about the word "voluntary" except the most important
 25 thing, which is the relationship of the word to "consent". You can throw out all that lawyer double-speak crap above and
 26 replace the definition with the following, which is very simple and easy to comprehend and which speaks the complete
 27 truth:

28 *"voluntary.* Proceeding of one's own initiative from consent derived **without** duress, force, or fraud being
 29 applied. Proceeding with the informed and full knowledge and participation of the person or entity against
 30 whom any possibly adverse consequences or liabilities may result."

- 31 The reason duress cannot exist in order for a law or contract to be enforceable is that any contract or commitment made in
 32 the presence of duress is void or voidable, according to the American Jurisprudence (Am.Jur) Legal Encyclopedia:

33 *An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party
 34 coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to
 35 execute the agreement as the state of mind induced.⁷ Duress, like fraud, rarely becomes material, except where
 36 a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders
 37 the contract or conveyance voidable, not void, at the option of the person coerced,⁸ and it is susceptible of
 38 ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.⁹*

⁷ Brown v Pierce, 74 US 205, 7 Wall 205, 19 L Ed 134

8 Barnette v Wells Fargo Nevada Nat'l Bank, 270 US 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 US 571, 84 L Ed 479, 60 S Ct 85.

9 Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

1 However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has
 2 no intention of doing so, is generally deemed to render the resulting purported contract void.¹⁰
 3 [American Jurisprudence 2d, Duress, Section 21]

4 The Declaration of Independence says that all just powers of government derive from the “consent” of the governed, which
 5 implies that anything not consensual is unjust. “Consent” is the real issue, not “free will”. When a government lawyer is
 6 prosecuting a rape perpetrator, he doesn’t talk about whether the woman “volunteered” to have sex by failing to fight her
 7 attacker. Instead, he talks about whether she “consented”.

8 **“As used in the law of rape ‘consent’ means consent of the will, and submission under the influence of fear or terror cannot amount to real consent.**

9 *There must be an exercise of intelligence based on knowledge of its significance and moral quality and there must be a [free, uncoerced] choice between resistance and assent. And if a woman resists to the point where further resistance would be useless or until her resistance is overcome by force or violence, submission thereafter is not ‘consent’.”*
 10 [Black’s Law Dictionary, Sixth Edition, p. 305, emphasis added]

11 Somehow, these same federal prosecutors, when THEY become the “financial rapists” of the citizenry, suddenly magically
 12 and mysteriously “forget” about the requirement for the same kind of “consent” in the context of taxes on the labor of a
 13 human being. Like the all too frequent political scandals that haunt American politics, they develop “selective amnesia”
 14 about the fact that slavery and involuntary servitude were outlawed by the Thirteenth Amendment, and that taxes on labor
 15 are slavery. For no explicable or apparent reason that they are willing to admit, they mysteriously replace the forbidden
 16 “consent” word with a nebulous “voluntary compliance” so there is just enough “cognitive dissonance” to keep the jury in
 17 fear and doubt so they can be easily manipulated to do the government’s illegal lynching of a fellow citizen. Who better
 18 than a lawyer would use language to disguise the criminal nature of their acts? Apparently, financial rape is OK as long as
 19 the government is doing the raping and as long as government lawyers are careful to use “politically correct” words to
 20 describe the rape like “voluntary compliance”. Do women being raped “voluntarily comply” with their rapists at the point
 21 they quit fighting? We think not, and the same thing could be said of those who do not wish to participate in a corrupted
 22 and unconstitutionally administered tax system under protest.

23 In a free country such as we have in America, consent is mandatory in every human interaction. The basis for protecting
 24 rights within such an environment is the free exercise of our power to contract. All law in a society populated by
 25 Sovereigns is based on our right to contract. If we are entering into a consensual relationship with another party where risk
 26 may be involved, we can write a contract or agreement to define the benefits and liabilities resulting from that relationship
 27 and use the court system to ensure adherence to the contract.

28 **Contract.** *An agreement between two or more [sovereign] persons which creates an obligation to do or not to do a particular thing. As defined in Restatement, Second, Contracts §3: “A contract is a promise or a set of promises for the breach of which the law gives a remedy, or the performance of which the law in some way recognizes as a duty.” A legal relationship consisting of the rights and duties of the contracting parties; a promise or set of promises constituting an agreement between the parties that gives each a legal duty to the other and also the right to seek a remedy for the breach of those duties. Its essentials are competent parties, subject matter, a legal consideration, mutuality of agreement, and mutuality of consideration. Lamoureux v. Burrillville Racing Ass’n, 91 R.I. 94, 161 A.2d 213, 215.*

29 Under U.C.C., term refers to total legal obligation which results from parties’ agreement as affected by the
 30 Code. Section 1-201(11). As to sales, “contract” and “agreement” are limited to those relating to present or
 31 future sales of goods, and “contract for sale” includes both a present sale of goods and a contract to sell goods
 32 at a future time. U.C.C. §2-106(a).

33 *The writing which contains the agreement of parties with the terms and conditions, and which serves as a proof
 34 of the obligation*
 35 [Black’s Law Dictionary, Sixth Edition, p. 322]

¹⁰ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 Our personal rights and our ability to protect them through our power to contract is the essence of our sovereignty and our
2 rightful ownership over our life, liberty, and property. There are several ways in which we use our power to contract as a
3 means of protection:

- 4 1. The U.S. Constitution and our state constitutions are all contracts between us and our public servants. Every public
5 servant must swear an oath to uphold and defend this contract. Willful violation of this Contract is called “Treason”
6 and is punishable by death. These contracts, in fact, are the ones responsible for the creation of all federal and state
7 governments. See section 4.4.3 of the Great IRS Hoax, where Lysander Spooner analyzed the nature of the
8 Constitution as a contract.
- 9 2. Marriage licenses are a contract between us, the state, AND our partner. There are THREE, not TWO parties to this
10 contract. In that sense, getting a marriage license makes us into a polygamist. Signing this contract makes us subject
11 to the Family Code in our state. We cannot be subject to these codes any other way, because Common Law Marriage
12 is not recognized in most states.
- 13 3. Employment agreements are contracts between us and our prospective employer.
- 14 4. Trust deeds on property are contracts between the buyer, the finance company, and the county government.
- 15 5. Citizenship is contract between you and the government. The only party to the contract who can revoke the contract is
16 you, and NOT your government. This is described in section 4.11.10 and following of the free Great IRS Hoax.

17 In the Bible, contracts are called “covenants” or “promises” or “commandments”. In law, contracts are called “compacts”:

18 “Compact. *n. An agreement or contract between persons, nations, or states. Commonly applied to working*
19 *agreements between and among states concerning matters of mutual concern. A contract between parties,*
20 *which creates obligations and rights capable of being enforced and contemplated as such between the parties,*
21 *in their distinct and independent characters. A mutual consent of parties concerned respecting some property*
22 *or right that is the object of the stipulation, or something that is to be done or forbear. See also Compact*
23 *clause; Confederacy; Interstate compact; Treaty.*”
24 [Black’s Law Dictionary, Sixth Edition, p. 281]

25 In the context of government, the Great IRS Hoax section 4.3.1 shows that our government is a “government by compact”,
26 which is to say that the Constitution is a contract between us, who are the Masters, and our public servants, who are our
27 servants and agents:

28 “In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly
29 acquired by force or fraud, or both...In America, however the case is widely different. Our government is
30 founded upon compact [consent expressed in a written contract called a Constitution or in positive law].
31 Sovereignty was, and is, in the people [as individuals: that's you!].”
32 [Glass v. The Sloop Betsy, 3 (U.S.) Dall 6]

33 The Supreme Court agreed that all laws in any civil society are based on collective consent of the Sovereign within any
34 community when it said:

35 “Undoubtedly no single nation can change the law of the sea. That law is of universal obligation, and no
36 statute of one or two nations can create obligations for the world. Like all the laws of nations, it rests upon
37 the common consent of civilized communities.”
38 [The Scotia, 81 U.S. (14 Wall.) 170 (1871)]

39 The legal profession has been trying to escape revealing the Master/Servant fiduciary relationship established by the
40 contract called our Constitution by removing such important words as “public servant” from the legal dictionary, but the
41 relationship still exists. Ever wonder what happened to that word? Greedy lawyer tyrants and the politicians who license
42 and oppress them don’t want you knowing who is in charge or acting like a the Master that you are.

43 The Constitution governs our horizontal relationship with our fellow man, which the Bible calls our “neighbor”. Likewise,
44 the Bible governs our vertical relationship with our Creator and it is the origin of all our earthly rights. Our rights are
45 Divine rights direct from God Himself. Our Declaration of Independence says so. We as believers in God are bound by the
46 contract or covenant called the Bible to obey our Master and Maker, who is God. This makes us into His temporary
47 fiduciaries and servants and ambassadors while we are here on earth.

48 “I am your servant; give me discernment that I may understand your [God’s] testimonies [laws].”
49 [Psalms 119:125, Bible, NKJV]

1 "In Your [God's] mercy cut off my enemies, and destroy all those who afflict my soul; for I am Your servant."
 2 [Psalms 143:12, Bible, NKJV]

- 3 If we violate our treaty or contract with God by violating His laws found in the Bible and thereby injure our neighbor or
 4 fellow American, then we must be stripped by God Himself of our stewardship and most of the benefits and blessings of the
 5 contract that created it by using the "police powers" we delegated to our public servants. One of the greatest benefits and
 6 rewards of respecting and keeping our contract and covenant with God, of course, is personal sovereignty, liberty, and the
 7 right to rule and direct the activities of our public servants:

8 "Now the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty."
 9 [2 Cor. 3:17, Bible, NKJV]

10 "Humble yourselves in the sight of the Lord, and He will lift you up [above your public servants and
 11 government]."
 12 [James 4:10, Bible, NKJV]

- 13 The reason we must be divested of our sovereignty as a criminal member of society is that we can't be allowed to direct the
 14 activities of a government using our political rights unless we continually demonstrate mature love and concern for our
 15 fellow man, because the purpose of government is to protect and not harm our neighbor. Unless we know how to govern
 16 ourselves and protect and love our neighbor and not harm him, then we certainly can't lead or teach our public servants to
 17 do it! If we violate the very purpose of government with our own personal actions in hurting others, we simply can't and
 18 shouldn't be allowed to direct those who would keep us from being injured by such activities because doing so would be a
 19 conflict of interest.

- 20 It shouldn't come as a surprise that there are limits on our right and power to contract within a republican system of
 21 government. These limits apply not only to our private contracts with other sovereign individuals, but also to our ability to
 22 delegate authority to the governments we created through the written contract called the U.S. Constitution. The Supreme
 23 Court said the following about these limits in respect to our ability to write "law" that can be enforced against society
 24 generally:

25 "In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal
 26 and State legislatures could not do without exceeding their authority [from GOD!], and among them he
 27 mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful
 28 private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4
 29 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from
 30 A [the worker], and gave it to B [the government or another citizen, such as through social welfare
 31 programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such
 32 powers, and therefore it cannot be presumed that they have done it. They may command what is right and
 33 prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or
 34 violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for
 35 instance], or the right of private property. To maintain that a Federal or State
 36 legislature possesses such powers [of THEFT!] if they had not
 37 been expressly restrained, would, in my opinion, be a political
 38 heresy altogether inadmissible in all free republican
 39 governments.' 3 Dall. 388."
 40 [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#)]

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

- 49 The second quote above proves, without a doubt, that no man can be compelled to participate in any government welfare or
 50 social benefit program. Notice the Supreme Court said: "he shall not use it [his property or labor or income] to his
 51 neighbor's injury, and that does not mean that he must for can be required by the government] use it for his neighbor's
 52 benefit'. Since over 56% of all federal expenditures go to pay for social benefit programs (see section 1.12 of the Great

1 IRS Hoax), then it also stands to reason that no one can be compelled to participate in the federal income tax. The
 2 prosecution rests its case, your Honor.

3 1.8 **Domicile: You aren't subject to civil law without your explicit voluntary consent**

4 Even for civil laws that are enacted with the consent of the majority of the governed as the previous section indicates, we
 5 must still explicitly and individually consent to be subject to them before they can be enforced against us.

6 "When a change of government takes place, from a monarchial to a republican government, the old form is
 7 dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse
 8 their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they
 9 had not entered into any engagement to become subject to any new form the majority might think proper to
 10 adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It
 11 is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those
 12 prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent"
 13 [Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796)]

14 This requirement for the consent to the protection afforded by government is the foundation of our system of government,
 15 according to the Declaration of Independence: consent of the governed. The U.S. Supreme Court admitted this when it
 16 said:

17 "The people of the United States resident within any State are subject to two governments: one State, and the
 18 other National; but there need be no conflict between the two. The powers which one possesses, the other
 19 does not. They are established for different purposes, and have separate jurisdictions. Together they make one
 20 whole, and furnish the people of the United States with a complete government, ample for the protection of all
 21 their rights at home and abroad. True, it may sometimes happen that a person is amenable to both jurisdictions
 22 for one and the same act. Thus, if a marshal of the United States is unlawfully resisted while executing the
 23 process of the courts within a State, and the resistance is accompanied by an assault on the officer, the
 24 sovereignty of the United States is violated by the resistance, and that of the State by the breach of peace, in the
 25 assault. So, too, if one passes counterfeited coin of the United States within a State, it may be an offence against
 26 the United States and the State: the United States, because it discredits the coin; and the State, because of the
 27 fraud upon him to whom it is passed. This does not, however, necessarily imply that the two governments
 28 possess powers in common, or bring them into conflict with each other. It is the natural consequence of a
 29 citizenship [92 U.S. 542, 551] which owes allegiance to two sovereignties, and claims protection from both.

30 **The citizen cannot complain, because he has**
 31 **voluntarily submitted himself to such a form of**
 32 **government. He owes allegiance to the two departments, so to speak, and within their respective**
 33 **spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand**
 34 **protection from each within its own jurisdiction."**

35 [United States v. Cruikshank, [92 U.S. 542](#) (1875) *[emphasis added]*]

36 How, then, did you "voluntarily submit" yourself to such a form of government and thereby contract with that government
 37 for "protection"? If people fully understood how they did this, many of them would probably immediately withdraw their
 38 consent and completely drop out of the corrupted, inefficient, and usurious system of government we have, now wouldn't
 39 they? We have spent six long years researching this question, and our research shows that it wasn't your citizenship as a
 40 "national" but not statutory "citizen" pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 that made you subject to their
 41 civil laws. Well then, what was it?

42 ***It was your voluntary choice of domicile!***

43 In fact, the "citizen" the Supreme Administrative Court is talking about above is a statutory "citizen" and not a
 44 constitutional "citizen", and the only way you can become subject to statutory civil law is to have a domicile within the
 45 jurisdiction of the sovereign. Below is a legal definition of "domicile":

46 "domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and
 47 principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,
 48 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it
 49 one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the
 50 place to which he intends to return even though he may actually reside elsewhere. A person may have more
 51 than one residence but only one domicile. The legal domicile of a person is important since it, rather than the

1 *actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may*
 2 *exercise the privilege of voting and other legal rights and privileges.*
 3 *[Black's Law Dictionary, Sixth Edition, p. 485]*

4 *"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the*
 5 *firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power*
 6 *is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or*
 7 *naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if*
 8 *he breaks them, incurs the same penalties. He owes the same obedience to the civil laws.* His property is, in
 9 *the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly*
 10 *all respects, his and their condition as to the duties and burdens of Government are undistinguishable."*
 11 *[Fong Yu Ting v. United States, [149 U.S. 698](#) (1893)]*

12 Notice the phrase "civil laws" above and the term "claim to be protected". What they are describing is a contract to procure
 13 the protection of the government, from which a "claim" arises. Those who are not party to the domicile/protection contract
 14 have no such claim and are immune from the civil jurisdiction of the government. Below are some interesting facts about
 15 domicile that we have discovered through our extensive research on this subject:

16 Domicile is based on where you currently live or have lived in the past.
 17 Domicile is a voluntary choice that only you can make. It acts as the equivalent of a "protection contract" between you and
 18 the government. All such contracts require your voluntary "consent", which the above definition calls "intent". That
 19 "intent" expresses itself as "allegiance" to the people and the laws of the place where you maintain a domicile.

20 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in*
 21 *transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes.* Since the
 22 Fourteenth Amendment makes one a citizen of the state wherein he resides, *the fact of residence creates*
 23 *universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter*
 24 *obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.* Of course,
 25 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
 26 obvious illustration being a tax on realty laid by the state in which the realty is located."

27 *[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]*

28 Domicile cannot be established without a coincidence of living or having lived in a place and voluntarily consenting to live
 29 there "permanently".
 30 Domicile is a protected First Amendment Choice of political association. Since the government may not lawfully interfere
 31 with your right of association, they cannot lawfully select a domicile for you or interfere with your choice of domicile.
 32 Domicile is what is called the "seat" of your property. It is the "state" and the "government" you voluntarily nominate to
 33 protect your property and your rights. In effect, it is the "weapon" you voluntarily choose that will best protect your
 34 property and rights, not unlike the weapons that early cavemen crafted and voluntarily used to protect themselves and
 35 their property.
 36 The government cannot lawfully coerce you to choose a domicile in a place. A government that coerced you into choosing
 37 a domicile in their jurisdiction is engaging in a "protection racket", which is highly illegal. A coerced domicile it is not
 38 a domicile of your choice and therefore lawfully confers no jurisdiction or rights upon the government:

39 *"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and*
 40 *beyond his control, he may be relieved of the consequences attendant on domicile at that place.* In Roboz
 41 *(USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved*
 42 *which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain*
 43 *date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved*
 44 *would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from*
 45 *leaving because of the political privations imposed by the very government they wanted to escape (the father*
 46 *was in prison there), the court would not hold them to have lost their property based on a domicile that*
 47 *circumstances beyond their control forced them to retain."*

48 *[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]*

49 Domicile is a method of lawfully delegating authority to a "sovereign" to protect you. That delegation of authority causes
 50 you to voluntarily surrender some of your rights to the government in exchange for "protection". That protection
 51 comes from the civil and criminal laws that the sovereign passes, because the purpose of all government and all law is
 52 "protection". The U.S. Supreme Court calls this delegation of authority "allegiance". To wit:

53 *"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations.*
 54 *The one is a compensation for the other; allegiance for protection and protection for allegiance."*
 55 *[Minor v. Happersett, [88 U.S. \(21 Wall.\) 162](#), 166-168 (1874)]*

1 All allegiance must be voluntary, which is why only consenting adults past the age of majority can have a legal domicile.

2 The following facts confirm this conclusion:

3 1.1. Minors cannot choose a domicile, but by law assume the domicile of their parents.

4 1.2. Incompetent or insane persons assume the domicile of their caregivers.

5 It is perfectly lawful to have a domicile in a place OTHER than the place you currently live. Those who find themselves in
6 this condition are called “transient foreigners”, and the only laws they are subject to are the criminal laws in the place
7 they are at.

8 *“Transient foreigner. One who visits the country, without the intention of remaining.”*
9 *[Black's Law Dictionary, Sixth Edition., p. 1498]*

10 There are many complicated rules of “presumption” about how to determine the domicile of an individual:

11 1.3. You can read these rules on the web at:

12 Corpus Juris Secundum Legal Encyclopedia, Volume 28, Domicile
13 <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

14 1.4. The reason that the above publication about domicile is so complicated and long, is that its main purpose is to
15 disguise the voluntary, consensual nature of domicile or remove it entirely from the decisions of courts and
16 governments so that simply being present on the king’s land makes one into a “subject” of the king. This is not
how a republican form of government works and we don’t have a monarchy in this country that would allow this
abusive approach to law to function.

17 *“Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as
18 fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the
19 dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things.
20 Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact
21 [CONTRACT!]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is
22 a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is
23 constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is
24 communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such
25 essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither
26 serve to controul, nor to elucidate. And yet, even among the nations, in which the law of allegiance is the most
27 firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the
28 invincible power of truth, and the homage, which, under every modification of government, must be paid to the
29 inherent rights of man.....The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath
30 of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign....”
31 *[Talbot v. Janson, 3 U.S. 133 (1795)]**

32 1.5. These rules of presumption relating to domicile may only lawfully act in the absence of express declaration of
33 your domicile provided to the government in written form or when various sources of evidence conflict with each
34 other about your choice of domicile.

35 *“This [government] right of domicile, he continues, is not established unless the person makes sufficiently
36 known his intention of fixing there, either tacitly or by an express declaration.” Vatt. Law Nat. pp. 92, 93.”
37 *[Fong Yu Ting v. United States, 149 U.S. 698 (1893)]**

38 1.6. The purpose for these rules are basically to manufacture the “presumption” that courts can use to “ASSUME” or
39 “PRESUME” that you consented to their jurisdiction, even if in fact you did not explicitly do so. All such
40 prejudicial presumptions which might adversely affect your Constitutionally guaranteed rights are
41 unconstitutional, according to the U.S. Supreme Court:

42 1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated
43 where its application would impair a party's constitutionally-protected liberty or property interests. In such
44 cases, conclusive presumptions have been held to violate a party's due process and equal protection rights.
45 *[Vlandis v. Kline (1973) 412 U.S. 441, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414
46 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates
47 process]
48 *[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]**

49 1.7. The purpose for these complicated rules of presumption is to avoid the real issue, which is whether you
50 voluntarily consent to the civil jurisdiction of the government and the courts in an area, because they cannot
51 proceed civilly without your express consent manifested as a voluntary choice of domicile. In most cases, if
52 litigants knew that all they had to do to avoid the jurisdiction of the court was to not voluntarily select a domicile

1 within the jurisdiction of the court, most people would become “transient foreigners” so the government could do
 2 nothing other than just “leave them alone”.

3 You can choose a domicile any place you want. The only requirement is that you must ensure that the government or
 4 sovereign who controls the place where you live has received “reasonable notice” of your choice of domicile and of
 5 their corresponding obligation to protect you.

6 The writers upon the law of nations distinguish between a temporary residence in a foreign country for a
 7 special purpose and a residence accompanied with an intention to make it a permanent place of abode. The
 8 latter is styled by Vattel [in his book *The Law of Nations*] “domicile,” which he defines to be “a habitation
 9 fixed in any place, with an intention of always staying there.” Such a person, says this author, becomes a
 10 member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from
 11 the native citizens, but is, nevertheless, united and subject to the society, without participating in all its
 12 advantages. This right of domicile, he continues, is not established unless the person makes sufficiently
 13 known his intention of fixing there, either tacitly or by an express declaration. Vatt. *Law Nat.* pp. 92, 93.
 14 Grotius nowhere uses the word “domicile,” but he also distinguishes between those who stay in a foreign
 15 country by the necessity of their affairs, or from any other temporary cause, and those who reside there from
 16 a permanent cause. The former he denominates “strangers,” and the latter, “subjects.” The rule is thus laid
 17 down by Sir Robert Phillimore:

18 There is a class of persons which cannot be, strictly speaking, included in either of these denominations of
 19 naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in
 20 their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They
 21 have not put on a new citizenship through some formal mode enjoined by the law or the new country. They
 22 are de facto, though not de jure, citizens of the country of their [new chosen] domicile.

23 [Fong Yu Ting v. United States, [149 U.S. 698](#) (1893)]

24 Notice the phrase “This right of domicile. . . is not established unless the person makes sufficiently known his intention
 25 of fixing there, either tacitly or by an express declaration.”

26 The process of notifying the government that you have nominated them as your protector occurs based on how you fill out
 27 usually government and financial forms that you fill out such as:

28 1.8. Driver’s license applications. You cannot get a driver’s license in most states without selecting a domicile in the
 29 place that you want the license from. See:

Defending Your Right to Travel

<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

30 1.9. Voter registration. You cannot register to vote without a domicile in the place you are voting.

31 1.10. Jury summons. You cannot serve as a jurist without a domicile in the jurisdiction you are serving in.

32 1.11. On financial forms, any form that asks for your “residence”, “permanent address”, or “domicile”.

33 If you want provide unambiguous legal notice to the state of your choice to disassociate with them and become a “transient
 34 foreigner” in the place where you live who is not subject to the civil laws, you can use the following free form:

Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States, Form #06.005

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

35 The subject of domicile is a complicated one. Consequently, we have written a separate memorandum of law on the subject
 36 if you would like to investigate this fascinating subject further:

Why Domicile and Income Taxes are Voluntary, Form #05.002

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

1.9 Federalism

37 Federalism is the mechanism by which the sovereignty of the States and the People are preserved out of respect for the
 38 requirements of the Tenth Amendment to the United States Constitution, which states:

United States Constitution
 Tenth Amendment

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are
 reserved to the States respectively, or to the people.

44 Federalism is advanced primarily but not exclusively through the following means:

- 1 1. Requirement for comity when acting extra-territorially. Whenever the federal government wishes to exercise
 2 extraterritorial jurisdiction within a state of the Union, which is a foreign state for the purposes of federal legislative
 3 jurisdiction, it must respect the requirement for “comity”, which means that it must pursue the consent of the parties to
 4 the action.

5 *“Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her
 6 laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances
 7 under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy
 8 and modes of administering justice. And it is equally true that no State or nation can affect or bind property
 9 out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate
 10 beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can
 11 have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and
 12 separate sovereignties.”*

13 *“Now it follows from these principles that whatever force or effect the laws of one State or nation may have in
 14 the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its
 15 own jurisprudence and polity, and upon its own express or tacit consent.”*

16 *[Dred Scott v. John F.A. Sanford, [60 U.S. 393](#) (1856)]*

18 *“Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the
 19 law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive
 20 sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly
 21 affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural
 22 born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a
 23 third, and that is that whatever force and obligation the laws of one country have in another depend solely upon
 24 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
 25 upon its own express or tacit consent.” Story on Conflict of Laws §23.”*

26 *[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]*

- 27 2. The separation of powers between the states and the federal government in order to preserve a “diffusion of sovereign
 28 power”. This means that a state may not delegate any of its powers conferred by the Constitution to the Federal
 29 Government, and likewise, that the federal government may not delegate any of its powers to any state of the Union:

30 *“To the contrary, the Constitution divides authority between federal and state governments for the protection of
 31 individuals. State sovereignty is not just an end in itself: “Rather, federalism secures to citizens the liberties
 32 that derive from the diffusion of sovereign power.” Coleman v. Thompson, [501 U.S. 722, 759](#) (1991)*
 33 *(BLACKMUN, J., dissenting). “Just as the separation and independence of the coordinate branches of the*
 34 *Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy*
 35 *balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse*
 36 *from either front.” Gregory v. [\[505 U.S. 144, 182\]](#) Ashcroft, [501 U.S. at 458](#). See The Federalist No. 51,*
 37 *p. 323. (C. Rossiter ed. 1961).*

38 *Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional
 39 plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the
 40 branches of the Federal Government clarifies this point. The Constitution's division of power among the
 41 three branches is violated where one branch invades the territory of another, whether or not the encroached-
 42 upon branch approves the encroachment. In Buckley v. Valeo, [424 U.S. 1, 118](#) -137 (1976), for instance, the
 43 Court held that Congress had infringed the President's appointment power, despite the fact that the President
 44 himself had manifested his consent to the statute that caused the infringement by signing it into law. See
 45 National League of Cities v. Usery, [426 U.S. at 842](#), n. 12. In INS v. Chadha, [462 U.S. 919, 944](#) -959 (1983),
 46 we held that the legislative veto violated the constitutional requirement that legislation be presented to the
 47 President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*,
 48 at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental
 49 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.*

50 *State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in
 51 the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both*
 52 *federal and state officials to view departures from the federal structure to be in their personal interests.* Most
 53 citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result,
 54 while it would be well within the authority of either federal or state officials to choose where the disposal sites
 55 will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the
 56 voters for the choice of location. If [\[505 U.S. 144, 183\]](#) a federal official is faced with the alternatives of
 57 choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting
 58 responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a
 59 location or having Congress direct the choice of a location - the state official may also prefer the latter, as it
 60 may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with

1 the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the
 2 direction of Congress in this manner, federalism is hardly being advanced."
 3 [*New York v. United States*, [505 U.S. 144](#) (1992)]

- 4 3. Parties domiciled in states of the Union may not consent to the jurisdiction of the federal courts where no subject
 5 matter jurisdiction exists within the Constitution, because it would unlawfully enlarge the jurisdiction of the federal
 6 government beyond the clear boundaries enumerated in the Constitution of the United States.

7 *Pacemaker argues that in the federal system a party may not consent to jurisdiction, so that the parties cannot*
 8 *wave their rights under Article III. The maxim that parties may not consent to the jurisdiction of federal courts*
 9 *is not applicable here. The rule is irrelevant because it applies only where the parties attempt to confer upon an*
 10 *Article III court a subject matter jurisdiction that Congress or the Constitution forbid. See, e.g., Jackson v.*
 11 *Ashton, 33 U.S. (8 Peters), 148, 148-49, 8 L. Ed. 898 (1834); Mansfield, Coldwater & Lake Michigan Railway*
 12 *Co. v. Swan, 111 U.S. 379, 28 L. Ed. 462, 4 S. Ct. 510 (1884). The limited jurisdiction of the federal courts and*
 13 *the need to respect the boundaries of federalism underlie the rule. In the instant case, however, the subject*
 14 *matter, patents, is exclusively one of federal law. The Supreme Court has explicitly held that Congress may*
 15 *"confer upon federal courts jurisdiction conditioned upon a defendant's consent." Williams v. Austrian, 331*
 16 *U.S. 642, 652, 91 L. Ed. 1718, 67 S. Ct. 1443 (1947); see Harris v. Avery Brundage Co., 305 U.S. 160, 83 L.*
 17 *Ed. 100, 59 S. Ct. 131 (1938). The litigant waiver in this case is similar to waiver of a defect in jurisdiction over*
 18 *the person, a waiver federal courts permit. Hoffman v. Blaski, 363 U.S. 335, 343, 4 L. Ed. 2d 1254, 80 S. Ct.*
 19 *1084 (1960).*
 20 *[Pacemaker Diagnostic Clinic of America Inc. v. Instromedix Inc., 725 F.2d 537 (9th Cir. 02/16/1984)]*

- 21 The best descriptions of federalism are found in presidential executive orders. Below is an example:

22 **Executive Order 12612--Federalism**

23 Source: The provisions of Executive Order 12612 of Oct. 26, 1987, appear at 52 FR 41685, 3 CFR, 1987
 24 Comp., p. 252, unless otherwise noted.

25 By the authority vested in me as President by the Constitution and laws of the United States of America, and in
 26 order to restore the division of governmental responsibilities between the national government and the States
 27 that was intended by the Framers of the Constitution and to ensure that the principles of federalism established
 28 by the Framers guide the Executive departments and agencies in the formulation and implementation of
 29 policies, it is hereby ordered as follows:

30 **Section 1. Definitions. For purposes of this Order:**

- 31 (a) "Policies that have federalism implications" refers to regulations, legislative comments or proposed
 32 legislation, and other policy statements or actions that have substantial direct effects on the States, on the
 33 relationship between the national government and the States, or on the distribution of power and
 34 responsibilities among the various levels of government.
 35 (b) "State" or "States" refer to the States of the United States of America, individually or collectively, and,
 36 where relevant, to State governments, including units of local government and other political subdivisions
 37 established by the States.

38 **Sec. 2. Fundamental Federalism Principles. In formulating and implementing policies that have federalism**
 39 **implications, Executive departments and agencies shall be guided by the following fundamental federalism**
 40 **principles:**

- 41 (a) *Federalism is rooted in the knowledge that our political liberties are best assured by limiting the size and*
 42 *scope of the national government.*
 43 (b) *The people of the States created the national government when they delegated to it those enumerated*
 44 *governmental powers relating to matters beyond the competence of the individual States. All other*
 45 *sovereign powers, save those expressly prohibited the States by the Constitution, are reserved to the States*
 46 *or to the people.*
 47 (c) *The constitutional relationship among sovereign governments, State and national, is formalized in and*
 48 *protected by the Tenth Amendment to the Constitution.*
 49 (d) *The people of the States are free, subject only to restrictions in the Constitution itself or in constitutionally*
 50 *authorized Acts of Congress, to define the moral, political, and legal character of their lives.*
 51 (e) *In most areas of governmental concern, the States uniquely possess the constitutional authority, the*
 52 *resources, and the competence to discern the sentiments of the people and to govern accordingly. In Thomas*
 53 *Jefferson's words, the States are "the most competent administrations for our domestic concerns and the*
 54 *surest bulwarks against antirepublican tendencies."*
 55 (f) *The nature of our constitutional system encourages a healthy diversity in the public policies adopted by the*
 56 *people of the several States according to their own conditions, needs, and desires. In the search for*
 57 *enlightened public policy, individual States and communities are free to experiment with a variety of*
 58 *approaches to public issues.*

- (g) *Acts of the national government--whether legislative, executive, or judicial in nature--that exceed the enumerated powers of that government under the Constitution violate the principle of federalism established by the Framers.*
 - (h) *Policies of the national government should recognize the responsibility of--and should encourage opportunities for--individuals, families, neighborhoods, local governments, and private associations to achieve their personal, social, and economic objectives through cooperative effort.*
 - (i) *In the absence of clear constitutional or statutory authority, the presumption of sovereignty should rest with the individual States. Uncertainties regarding the legitimate authority of the national government should be resolved against regulation at the national level.*

Sec. 3. Federalism Policymaking Criteria. In addition to the fundamental federalism principles set forth in section 2, Executive departments and agencies shall adhere, to the extent permitted by law, to the following criteria when formulating and implementing policies that have federalism implications:

- (a) There should be strict adherence to constitutional principles. Executive departments and agencies should closely examine the constitutional and statutory authority supporting any Federal action that would limit the policymaking discretion of the States, and should carefully assess the necessity for such action. To the extent practicable, the States should be consulted before any such action is implemented. Executive Order No. 12372 ("Intergovernmental Review of Federal Programs") remains in effect for the programs and activities to which it is applicable.

(b) Federal action limiting the policymaking discretion of the States should be taken only where constitutional authority for the action is clear and certain and the national activity is necessitated by the presence of a problem of national scope. For the purposes of this Order:

 - (1) It is important to recognize the distinction between problems of national scope (which may justify Federal action) and problems that are merely common to the States (which will not justify Federal action because individual States, acting individually or together, can effectively deal with them).
 - (2) Constitutional authority for Federal action is clear and certain only when authority for the action may be found in a specific provision of the Constitution, there is no provision in the Constitution prohibiting Federal action, and the action does not encroach upon authority reserved to the States.

(c) With respect to national policies administered by the States, the national government should grant the States the maximum administrative discretion possible. Intrusive, Federal oversight of State administration is neither necessary nor desirable.

(d) When undertaking to formulate and implement policies that have federalism implications, Executive departments and agencies shall:

 - (1) Encourage States to develop their own policies to achieve program objectives and to work with appropriate officials in other States.
 - (2) Refrain, to the maximum extent possible, from establishing uniform, national standards for programs and, when possible, defer to the States to establish standards.
 - (3) When national standards are required, consult with appropriate officials and organizations representing the States in developing those standards.

Sec. 4. Special Requirements for Preemption.

- (a) To the extent permitted by law, Executive departments and agencies shall construe, in regulations and otherwise, a Federal statute to preempt State law only when the statute contains an express preemption provision or there is some other firm and palpable evidence compelling the conclusion that the Congress intended preemption of State law, or when the exercise of State authority directly conflicts with the exercise of Federal authority under the Federal statute.

(b) Where a Federal statute does not preempt State law (as addressed in subsection (a) of this section), Executive departments and agencies shall construe any authorization in the statute for the issuance of regulations as authorizing preemption of State law by rule-making only when the statute expressly authorizes issuance of preemptive regulations or there is some other firm and palpable evidence compelling the conclusion that the Congress intended to delegate to the department or agency the authority to issue regulations preempting State law.

(c) Any regulatory preemption of State law shall be restricted to the minimum level necessary to achieve the objectives of the statute pursuant to which the regulations are promulgated.

(d) As soon as an Executive department or agency foresees the possibility of a conflict between State law and Federally protected interests within its area of regulatory responsibility, the department or agency shall consult, to the extent practicable, with appropriate officials and organizations representing the States in an effort to avoid such a conflict.

(e) When an Executive department or agency proposes to act through adjudication or rule-making to preempt State law, the department or agency shall provide all affected States notice and an opportunity for appropriate participation in the proceedings.

Sec. 5. Special Requirements for Legislative Proposals. Executive departments and agencies shall not submit to the Congress legislation that would:

- (a) Directly regulate the States in ways that would interfere with functions essential to the States' separate and independent existence or operate to directly displace the States' freedom to structure integral operations in areas of traditional governmental functions;
 - (b) Attach to Federal grants conditions that are not directly related to the purpose of the grant; or
 - (c) Preempt State law, unless preemption is consistent with the fundamental federalism principles set forth in section 2, and unless a clearly legitimate national purpose, consistent with the federalism policymaking criteria set forth in section 3, cannot otherwise be met.

1 Sec. 6. Agency Implementation.

- 2 (a) The head of each Executive department and agency shall designate an official to be responsible for ensuring
3 the implementation of this Order.
- 4 (b) In addition to whatever other actions the designated official may take to ensure implementation of this
5 Order, the designated official shall determine which proposed policies have sufficient federalism
6 implications to warrant the preparation of a Federalism Assessment. With respect to each such policy for
7 which an affirmative determination is made, a Federalism Assessment, as described in subsection (c) of this
8 section, shall be prepared. The department or agency head shall consider any such Assessment in all
9 decisions involved in promulgating and implementing the policy.
- 10 (c) Each Federalism Assessment shall accompany any submission concerning the policy that is made to the
11 Office of Management and Budget pursuant to Executive Order No. 12291 or OMB Circular No. A-19, and
12 shall:
- 13 (1) Contain the designated official's certification that the policy has been assessed in light of the principles,
14 criteria, and requirements stated in sections 2 through 5 of this Order;
- 15 (2) Identify any provision or element of the policy that is inconsistent with the principles, criteria, and
16 requirements stated in sections 2 through 5 of this Order;
- 17 (3) Identify the extent to which the policy imposes additional costs or burdens on the States, including the
18 likely source of funding for the States and the ability of the States to fulfill the purposes of the policy;
19 and
- 20 (4) Identify the extent to which the policy would affect the States' ability to discharge traditional State
21 governmental functions, or other aspects of State sovereignty.

22 Sec. 7. Government-wide Federalism Coordination and Review.

- 23 (a) In implementing Executive Order Nos. 12291 and 12498 and OMB Circular No. A-19, the Office of
24 Management and Budget, to the extent permitted by law and consistent with the provisions of those
25 authorities, shall take action to ensure that the policies of the Executive departments and agencies are
26 consistent with the principles, criteria, and requirements stated in sections 2 through 5 of this Order.
- 27 (b) In submissions to the Office of Management and Budget pursuant to Executive Order No. 12291 and OMB
28 Circular No. A-19, Executive departments and agencies shall identify proposed regulatory and statutory
29 provisions that have significant federalism implications and shall address any substantial federalism
30 concerns. Where the departments or agencies deem it appropriate, substantial federalism concerns should
31 also be addressed in notices of proposed rule-making and messages transmitting legislative proposals to the
32 Congress.

33 Sec. 8. Judicial Review.

34 This Order is intended only to improve the internal management of the Executive branch, and is not intended to
35 create any right or benefit, substantive or procedural, enforceable at law by a party against the United States,
36 its agencies, its officers, or any person.

37 An example of the operation of Federalism to constrain the extraterritorial jurisdiction of the federal government in a
38 judicial setting is found in the Supreme Court ruling below. Note that the court is addressing a situation where Congress is
39 acting extraterritorially upon land within a state of the Union that is not within its exclusive or general jurisdiction of the
40 federal government:

41 Respondents contend that Congress is without power, in view of the immunity doctrine, thus to subject a State to
42 suit. We disagree. Congress enacted the FELA in the exercise of its constitutional power to regulate [377 U.S.
43 191] interstate commerce. Second Employers' Liability Cases, 223 U.S. 1. While a State's immunity from suit
44 by a citizen without its consent has been said to be rooted in "the inherent nature of sovereignty," Great
45 Northern Life Ins. Co. v. Read, supra, 322 U.S. 47, 51,19} the States surrendered a portion of their
46 sovereignty when they granted Congress the power to regulate commerce.

47 This power, like all others vested in congress, is complete in itself, may be exercised to its
48 utmost extent, and acknowledges no limitations other than are prescribed in the constitution.
49 . . . If, as has always been understood, the sovereignty of congress, though limited to
50 specified objects is plenary as to those objects, the power over commerce with foreign
51 nations, and among the several States, is vested in congress as absolutely as it would be in
52 a single government, having in its constitution the same restrictions on the exercise of the
53 power as are found in the constitution of the United States.

54 Gibbons v. Ogden, 9 Wheat. 1, 196-197. Thus, as the Court said in United States v. California, *supra*, 297 U.S.
55 at 184-185, a State's operation of a railroad in interstate commerce

56 must be in subordination to the power to regulate interstate commerce, which has been
57 granted specifically to the national government. The sovereign power of the states is
58 necessarily diminished to the extent of the grants of power to the federal government in the
59 Constitution. . . [T]here is no such limitation upon the plenary power to regulate commerce
60 [as there is upon the federal power to tax [377 U.S. 192] state instrumentalities]. The state
61 can no more deny the power if its exercise has been authorized by Congress than can an
62 individual.

1 By empowering Congress to regulate commerce, then, the States necessarily surrendered any portion of their
 2 sovereignty that would stand in the way of such regulation. Since imposition of the FELA right of action upon
 3 interstate railroads is within the congressional regulatory power, it must follow that application of the Act to
 4 such a railroad cannot be precluded by sovereign immunity.{10}

5 **Recognition of the congressional power to render a State suable under the FELA does not mean that the**
 6 **immunity doctrine, as embodied in the Eleventh Amendment with respect to citizens of other States and as**
 7 **extended to the State's own citizens by the Hans case, is here being overridden. It remains the law that a**
 8 **State may not be sued by an individual without its consent. Our conclusion is simply that Alabama, when it**
 9 **began operation of an interstate railroad approximately 20 years after enactment of the FELA, necessarily**
 10 **consented to such suit as was authorized by that Act. By adopting and ratifying the Commerce Clause, the**
 11 **States empowered Congress to create such a right of action against interstate railroads; by enacting the**
 12 **FELA in the exercise of this power, Congress conditioned the right to operate a railroad in interstate**
 13 **commerce upon amenability to suit in federal court as provided by the Act; by thereafter operating a railroad**
 14 **in interstate commerce, Alabama must be taken to have accepted that condition and thus to have consented**
 15 **to suit.**

16 [B]y engaging in interstate commerce by rail, [the State] has subjected itself to the
 17 commerce power, and is liable for a violation of the . . . Act, as are other [377 U.S. 193]
 18 carriers. . . .

19 United States v. California, *supra*, 297 U.S. at 185; California v. Taylor, *supra*, 353 U.S. at 568. We thus agree
 20 that

21 [T]he State is liable upon the theory that, by engaging in interstate commerce by rail, it has
 22 subjected itself to the commerce power of the federal government.

23 * * * *

24 It would be a strange situation indeed if the state could be held subject to the [Federal Safety Appliance Act]
 25 and liable for a violation thereof, and yet could not be sued without its express consent. The state, by engaging
 26 in interstate commerce, and thereby subjecting itself to the act, must be held to have waived any right it may
 27 have had arising out of the general rule that a sovereign state may not be sued without its consent.

28 Maurice v. State, *supra*, 43 Cal.App.2d at 275, 277, 110 P.2d at 710-711. Accord, Higginbotham v. Public Belt
 29 R. Comm'n, *supra*, 192 La. 525, 550-551, 188 So. 395, 403; Mathewes v. Port Utilities Comm'n, *supra*.{11}
 30 [377 U.S. 194]

31 **Respondents deny that Alabama's operation of the railroad constituted consent to suit. They argue that it had**
 32 **no such effect under state law, and that the State did not intend to waive its immunity or know that such a**
 33 **waiver would result.** Reliance is placed on the Alabama Constitution of 1901, Art. I, Section 14 of which
 34 provides that "the State of Alabama shall never be made a defendant in any court of law or equity"; on state
 35 cases holding that neither the legislature nor a state officer has the power to waive the State's immunity;{12}
 36 and on cases in this Court to the effect that whether a State has waived its immunity depends upon its intention
 37 and is a question of state law [377 U.S. 195] only. Chandler v. Dix, 194 U.S. 590; Palmer v. Ohio, 248 U.S. 32;
 38 Ford Motor Co. v. Department of Treasury, 323 U.S. 459, 466 470. **We think those cases are inapposite to the**
 39 **present situation, where the waiver is asserted to arise from the State's commission of an act to which**
 40 **Congress, in the exercise of its constitutional power to regulate commerce, has attached the condition of**
 41 **amenability to suit.** More pertinent to such a situation is our decision in Petty v. Tennessee-Missouri Bridge
 42 Comm'n, *supra*. That was a suit against a bi-state authority created with the consent of Congress pursuant to
 43 the Compact Clause of the Constitution. We assumed arguendo that the suit must be considered as being
 44 against the States themselves, but held nevertheless that, by the terms of the compact and of a proviso that
 45 Congress had attached in approving it,{13} the States had waived any immunity they might otherwise have had.
 46 In reaching this conclusion, we rejected arguments, like the one made here, based on the proposition that
 47 neither [377 U.S. 196] of the States, under its own law, would have considered the language in the compact to
 48 constitute a waiver of its immunity. The question of waiver was, we held, one of federal law. It is true that this
 49 holding was based on the inclusion of the language in an interstate compact sanctioned by Congress under the
 50 Constitution. But **such compacts do not present the only instance in which the question whether a State has**
 51 **waived its immunity is one of federal law. This must be true whenever the waiver is asserted to arise from an**
 52 **act done by the State within the realm of congressional regulation; for the congressional power to condition**
 53 **such an act upon amenability to suit would be meaningless if the State, on the basis of its own law or**
 54 **intention, could conclusively deny the waiver and shake off the condition.** The broad principle of the Petty
 55 case is thus applicable here: where a State's consent to suit is alleged to arise from an act not wholly within its
 56 own sphere of authority, but within a sphere -- whether it be interstate compacts or interstate commerce --
 57 subject to the constitutional power of the Federal Government, **the question whether the State's act constitutes**
 58 **the alleged consent is one of federal law. Here, as in Petty, the States by venturing into the congressional**
 59 **realm "assume the conditions that Congress under the Constitution attached."** 359 U.S. at 281-282.
 60 [Parden v. Terminal R. Co., 377 U.S. 184 (1964)]

1 Note in the above case that extraterritorial jurisdiction was procured by the federal government within the exterior limits of
2 a “foreign state”, which was a state of the Union, by the commission of an act by the state in the context of its private
3 business ventures, which act constituted interstate commerce. The state indicated that it did not consent to the jurisdiction
4 of the federal government, but their consent was implied by the combination of the Constitution, which is a “contract” or
5 “compact”, as well as an act falling within the Constitution for which Congress was granted exclusive authority over the
6 state by the state’s own ratification of said “compact” as a member of the Union. In that sense, the Constitution creates the
7 equivalent of an “implied contract” or “quasi contract” which can be used to regulate all activities covered by the contract
8 extraterritorially, even among parties who were unaware of the implied contract and did not explicitly or individually
9 consent. Below is a definition of “implied contract” from Black’s Law Dictionary:

10 *CONTRACT. [. . .] An implied contract is one not created or evidenced by the explicit agreement of the
11 parties, but inferred by the law, as a matter of reason and justice from their acts or conduct, the circumstances
12 surrounding the transaction making it a reasonable, or even a necessary, assumption that a contract existed
13 between them by tacit understanding. Miller's Appeal, 100 Pa. 568, 45 Am.Rep. 394; Landon v. Kansas City
14 Gas Co., C.C.A.Kan., 10 F.2d 263, 266; Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark.
15 474; Cameron, to Use of Cameron, v. Eynon, 332 Pa. 529, 3 A.2d 423, 424; American La France Fire Engine
16 Co., to Use of American La France & Foamite Industries, v. Borough of Shenandoah, C.C.A.Pa., 115 F.2d 886,
17 867.*

18 *Implied contracts are sometimes subdivided into those "implied in fact" and those "implied in law," the former
19 being covered by the definition just given, while the latter are obligations imposed upon a person by the law,
20 not in pursuance of his intention and agreement, either expressed or implied, but even against his will and
21 design, because the circumstances between the parties are such as to render it just that the me should have a
22 right, and the other a corresponding liability, similar to those which would arise from a contract between the.
23 This kind of obligation therefore rests on the principle that whatsoever it is certain a man ought to do that the
24 law will suppose him to have promised to do. And hence it is said that, while the liability of a party to an
25 express contract arises directly from the contract, it is just the reverse in the case of a contract "implied in law,"
26 the contract there being Implied or arising from the liability. Bliss v. Hoy, 70 Vt. 534, 41 A. 1026; Kellum v.
27 Browning's Adm'r. 231 Ky. 308, 21 S.W.2d 459, 465. But obligations of this kind are not properly contracts at
28 all, and should not be so denominated. There can be no true contract without a mutual and concurrent intention
29 of the parties. Such obligations are more properly described as "quasi contracts." Union Life Ins. Co. v.
30 Glasscock, 270 Ky. 750, 110 S.W.2d 681, 686, 114 A. L. R. 373.
31 [Black's Law Dictionary, Fourth Edition, p. 395]*

32 If you want to investigate the matter of federalism further, we highly recommend the following succinct summary from our
33 Liberty University, Item #2.4:

Cooperative Federalism

<http://sedm.org/LibertyU/CooperativeFederalism.pdf>

34 **1.10 Comity**

35 An important form of official “consent” is called “comity” in the legal field. Black’s Law Dictionary defines “comity” as
36 follows:

37 *“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out
38 of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,
39 executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v.
40 Nowell, Tex.Civ.App., 408 S.W.2d 550, 553. In general, principle of "comity" is that courts of one state or
41 jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of
42 obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d 689,
43 695. See also Full faith and credit clause.”
44 [Black's Law Dictionary, Sixth Edition, p. 267]*

45 Comity is the reason why countries and even sister states of the Union do the following for each other, even though no law
46 requires them to:

- 47 1. Extradite criminals wanted in another country.
48 2. Provide military aid.
49 3. Accept immigrants or refugees from other countries.

- 1 Comity is usually used to describe the actions of states of the Union in relation to the federal government. Below is how
2 the U.S. Supreme Court describes the sovereignty of the states, and the fact that it cannot compel states to do anything in
3 relation to each other:

4 *"This court has declined to take jurisdiction of suits between states to compel the performance of obligations
5 which, if the states had been independent nations, could not have been enforced judicially, but only through the
6 political departments of their governments. Thus, in Kentucky v. Dennison, 24 How. 66, where the state of
7 Kentucky, by her governor [127 U.S. 265, 289] applied to this court, in the exercise of its original jurisdiction,
8 for a writ of mandamus to the governor of Ohio to compel him to surrender a fugitive from justice, this court,
9 while holding that the case was a controversy between two states, decided that it had no authority to grant the
10 writ."*
11 *[State of Wisconsin v. Pelican Insurance Company, 127 U.S. 265 (1888)]*

- 12 The U.S. Supreme Court also said that "comity" may not be employed to enlarge the powers of the federal government in
13 relation to the states.

14 *Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional
15 plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the
16 branches of the Federal Government clarifies this point. The Constitution's division of power among the
17 three branches is violated where one branch invades the territory of another, whether or not the encroached-
18 upon branch approves the encroachment.* In Buckley v. Valeo, 424 U.S. 1, 118–137 (1976), for instance, the
19 Court held that Congress had infringed the President's appointment power, despite the fact that the President
20 himself had manifested his consent to the statute that caused the infringement by signing it into law. See
21 National League of Cities v. Usery, 426 U.S. at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944–959 (1983),
22 we held that the legislative veto violated the constitutional requirement that legislation be presented to the
23 President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See id.,
24 at 944–945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental
25 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

26 *State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in
27 the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both
28 federal and state officials to view departures from the federal structure to be in their personal interests.* Most
29 citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result,
30 while it would be well within the authority of either federal or state officials to choose where the disposal sites
31 will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the
32 voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of
33 choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting
34 responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a
35 location or having Congress direct the choice of a location - the state official may also prefer the latter, as it
36 may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with
37 the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the
38 direction of Congress in this manner, federalism is hardly being advanced."
39 *[New York v. United States, 505 U.S. 144 (1992)]*

- 40 A departure from the Constitutional plan for taxation therefore cannot be ratified by the acquiescence or "comity" of a state
41 without violating the Constitution. Only We the People individually and personally can ratify such a departure. When they
42 do this, their consent must be fully informed and procured completely absent duress. The only way we can ratify such a
43 departure as a "state" or nation is therefore to amend the Constitution. We cannot write a "code", such as the Internal
44 Revenue Code, that circumvents the Constitution, breaks down the separation of powers, and does so through compulsion
45 or enforcement. Consequently, we cannot lawfully:

- 46 1. Write a "private law", command or allow our public servants to deceive the public by portraying it as a "public law",
47 and then empower an independent contractor, which is not an agency of the federal government, such as the IRS, to
48 enforce it against those who do not consent individually to obey it absent duress.
49 2. Allow our state government to look the other way and acquiesce to abuses or usurpations by the federal government.

- 50 Below is how the U.S. Supreme Court describes how "comity" can affect the tax system, from a case where it was talking
51 about Social Security. Notice they don't mention anything about "consent" of the state, or where or how that consent is
52 procured from the state or the individual who might be the subject of the tax. In that sense, they have violated the very
53 purpose of the Constitution, which is to respect and protect the requirement for consent in every human interaction:

54 *A nondiscriminatory taxing measure that operates to defray the cost of a federal program by recovering a
55 fair approximation of each beneficiary's share of the cost is surely no more offensive to the constitutional
56 scheme than is either a tax on the income earned by state employees or a tax on a State's sale of bottled*

1 water. 18 The National Government's interest in being compensated for its expenditures is only too apparent.
 2 More significantly perhaps, such revenue measures by their very nature cannot possess the attributes that led
 3 Mr. Chief Justice Marshall to proclaim that the power to tax is the power [435 U.S. 444, 461] to destroy.

4 There is no danger that such measures will not be based on benefits conferred or that they will function as
 5 regulatory devices unduly burdening essential state activities. It is, of course, the case that a revenue provision
 6 that forces a State to pay its own way when performing an essential function will increase the cost of the state
 7 activity. But *Graves v. New York ex rel. O'Keefe*, and its precursors, see 306 U.S., at 483 and the cases cited in
 8 n. 3, teach that an economic burden on traditional state functions without more is not a sufficient basis for
 9 sustaining a claim of immunity. Indeed, since the Constitution explicitly requires States to bear similar
 10 economic burdens when engaged in essential operations, see U.S. Const., Amdts. 5, 14; *Pennsylvania Coal Co.*
 11 v. *Mahon*, 260 U.S. 393 (1922) (State must pay just compensation when it "takes" private property for a public
 12 purpose); U.S. Const., Art. I, 10, cl. 1; *United States Trust Co. v. New Jersey*, 431 U.S. 1 (1977) (even when
 13 burdensome, a State often must comply with the obligations of its contracts), it cannot be seriously contended
 14 that federal exactions from the States of their fair share of the cost of specific benefits they receive from federal
 15 programs offend the constitutional scheme.

16 Our decisions in analogous context support this conclusion. We have repeatedly held that the Federal
 17 Government may impose appropriate conditions on the use of federal property or privileges and may require
 18 that state instrumentalities comply with conditions that are reasonably related to the federal interest in
 19 particular national projects or programs. See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, 357 U.S. 275, 294 -
 20 296 (1958); *Oklahoma v. Civil Service Comm'n*, 330 U.S. 127, 142 -144 (1947); *United States v. San Francisco*,
 21 310 U.S. 16 (1940); cf. *National League of Cities v. Usery*, 426 U.S. 833, 853 (1976); *Fry v. United States*, 421
 22 U.S. 542 (1975). A requirement that States, like all other users, pay a portion of the costs of the benefits they
 23 enjoy from federal programs is surely permissible since it is closely related to the [435 U.S. 444, 461] federal
 24 interest in recovering costs from those who benefit and since it effects no greater interference with state
 25 sovereignty than do the restrictions which this Court has approved.

26 A clearly analogous line of decisions is that interpreting provisions in the Constitution that also place
 27 limitations on the taxing power of government. See, e. g., U.S. Const., Art. I, 8, cl. 3 (restricting power of States
 28 to tax interstate commerce); 10, cl. 3 (prohibiting any state tax that operates "to impose a charge for the
 29 privilege of entering, trading in, or lying in a port." *Clyde Mallory Lines v. Alabama ex rel. State Docks*
 30 *Comm'n*, 296 U.S. 261, 265 -266 (1935)). These restrictions, like the implied state tax immunity, exist to protect
 31 constitutionally valued activity from the undue and perhaps destructive interference that could result from
 32 certain taxing measures. The restriction implicit in the Commerce Clause is designed to prohibit States from
 33 burdening the free flow of commerce, see generally *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977),
 34 whereas the prohibition against duties on the privilege of entering ports is intended specifically to guard
 35 against local hindrances to trade and commerce by vessels. See *Packet Co. v. Keokuk*, 95 U.S. 80, 85 (1877).

36 Our decisions implementing these constitutional provisions have consistently recognized that the interests
 37 protected by these Clauses are not offended by revenue measures that operate only to compensate a
 38 government for benefits supplied. See, e. g., *Clyde Mallory Lines v. Alabama*, *supra* (flat fee charged each
 39 vessel entering port upheld because charge operated to defray cost of harbor policing); *Evansville-*
 40 *Vanderburgh Airport Authority v. Delta Airlines, Inc.*, 405 U.S. 707 (1972) (\$1 head tax on explaining
 41 commercial air passengers upheld under the Commerce Clause because designed to recoup cost of airport
 42 facilities). A governmental body has an obvious interest in making those who specifically benefit from its
 43 services pay the cost and, provided that the charge is structured to compensate the government for the benefit
 44 conferred, there can be no danger of the kind of interference [435 U.S. 444, 463] with constitutionally valued
 45 activity that the Clauses were designed to prohibit.
 46 [*Massachusetts v. United States*, 435 U.S. 444 (1978)]

47 The U.S. Supreme Court also agreed that one of the may consequences of the Social Security system was to break down the
 48 separation of powers between the states and the federal government and allow the feds to coerce and intimidate the states.
 49 This result alone ought be sufficient reason not to participate in the system:

50 "A state may enter into contracts; but a state cannot, by contract or statute, surrender the execution, or a share
 51 in the execution, of any of its governmental powers either to a sister state or to the federal government, any
 52 more than the federal government can surrender the control of any of its governmental powers to a foreign
 53 nation. The power to tax is vital and fundamental, and, in the highest degree, governmental in character.
 54 Without it, the state could not exist. Fundamental also, and no less important, is the governmental power to
 55 expend the moneys realized from taxation, and exclusively to administer the laws in respect of the character of
 56 the tax and the methods of laying and collecting it and expending the proceeds."

57 The people of the United States, by their Constitution, have affirmed a division of internal governmental powers
 58 between the federal government and the governments of the several states-committing to the first its powers by
 59 express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by
 60 reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the
 61 States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of
 62 its powers. *Carter v. Carter Coal Co.*, 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no
 63 more authority to invade that field than the state has to invade the exclusive field of national governmental

1 powers; for, in the oft-repeated words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of the
 2 States, and the maintenance of their governments, are as much within the design and care of the Constitution as
 3 the preservation of the Union and the maintenance of the National government.' The necessity of preserving
 4 each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to
 5 require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye
 6 any legislation challenged as constituting such an intrusion or interference. See *South Carolina v. United*
 7 *States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas. 737.

8 [. . .]

9 By these various provisions of the act, the federal agencies are authorized to supervise and hamper the
 10 administrative powers of the state to a degree which not only does not comport with the dignity of a quasi
 11 sovereign state-a matter with which we are not judicially concerned-but which deny to it that supremacy and
 12 freedom from external interference in respect of its affairs which the Constitution contemplates-a matter of very
 13 definite judicial concern. I refer to some, though by no means all, of the cases in point.

14 In the *License Cases*, 5 How. 504, 588, Mr. Justice McLean said that the federal government was supreme
 15 within the scope of its delegated powers, and the state governments equally supreme in the exercise of the
 16 powers not delegated nor inhibited to them; that the states exercise their powers over everything connected with
 17 their social and internal condition; and that over these subjects the federal government had no power. 'They
 18 appertain to the State sovereignty as exclusively as powers exclusively delegated appertain to the general
 19 government.'

20 In *Tarble's Case*, 13 Wall. 397, Mr. Justice Field, after pointing out that the general government and the state
 21 are separate and distinct sovereignties, acting separately and independently of each other within their
 22 respective spheres, said that, except in one particular, they stood in the same independent relation to each other
 23 as they would if their authority embraced distinct territories. The one particular referred to is that of the
 24 supremacy of the authority of the United States in case of conflict between the two.

25 In *Farrington v. Tennessee*, [95 U.S. 679](#), 685, this court said, 'Yet every State has a sphere of action where the
 26 authority of the national government may not intrude. Within that domain the State is as if the union were not.
 27 Such are the checks and balances in our complicated but wise system of State and national polity.'

28 'The powers exclusively given to the federal government,' it was said in *Worcester v. State of*
 29 *Georgia*, 6 Pet. 515, 570, 'are limitations upon the state authorities. But [301 U.S. 548,
 30 *615] with the exception of these limitations, the states are supreme; and their sovereignty*
 31 *can be no more invaded by the action of the general government, than the action of the state*
 32 *governments can arrest or obstruct the course of the national power.'*

33 The force of what has been said is not broken by an acceptance of the view that the state is not coerced by the
 34 federal law. The effect of the dual distribution of powers is completely to deny to the states whatever is
 35 granted exclusively to the nation, and, conversely, to deny to the nation whatever is reserved exclusively to
 36 the states. The determination of the Framers Convention and the ratifying conventions to preserve complete
 37 and unimpaired state self-government in all matters not committed to the general government is one of the
 38 plainest facts which emerges from the history of their deliberations. And adherence to that determination is
 39 incumbent equally upon the federal government and the states. State powers can neither be appropriated on
 40 the one hand nor abdicated on the other.' Carter v. Carter Coal Co., supra, [298 U.S. 238](#), at page 295, 56
 41 S.Ct. 855, 866. The purpose of the Constitution in that regard does not admit of doubt or qualification; and it
 42 can be thwarted no more by voluntary surrender from within than by invasion from without.

43 Nor may the constitutional objection suggested be overcome by the expectation of public benefit resulting from
 44 the federal participation authorized by the act. Such expectation, if voiced in support of a proposed
 45 constitutional enactment, would be quite proper for the consideration of the legislative body. But, as we said in
 46 the *Carter Case*, *supra*, [298 U.S. 238](#), at page 291, 56 S.Ct. 855, 864, 'nothing is more certain than that
 47 beneficent aims, however great or well directed, can never serve in lieu of constitutional power.' Moreover,
 48 everything which the act seeks to do for the relief of unemployment might have been accomplished, as is done
 49 by this same act for the relief of the misfortunes of old age, with- [301 U.S. 548, 616] out obliging the
 50 state to surrender, or share with another government, any of its powers.

51 If we are to survive as the United States, the balance between the powers of the nation and those of the states
 52 must be maintained. There is grave danger in permitting it to dip in either direction, danger-if there were no
 53 other-in the precedent thereby set for further departures from the equipoise. The threat implicit in the present
 54 encroachment upon the administrative functions of the states is that greater encroachments, and encroachments
 55 upon other functions, will follow.

56 For the foregoing reasons, I think the judgment below should be reversed."

57 [Steward Machine Company v. Davis, 301 U.S. 548 (1937)]

1.11 Sovereign Immunity

- 2 A subject closely related to both the requirement for consent and to federalism is the judicial doctrine known as “sovereign
 3 immunity”. Below is a definition of “sovereign immunity” from Black’s Law Dictionary, Fifth Edition:

4 *Sovereign immunity. Doctrine precludes litigant from asserting an otherwise meritorious cause of action
 5 against a sovereign or a party with sovereign attributes **unless sovereign consents to suit**. Principe Compania
 6 Naviera, S. A. v. Board of Com’rs of Port of New Orleans, D.C.La., 333 F.Supp. 353, 355. Historically, the
 7 federal and state governments, and derivatively cities and towns, were immune from tort liability arising from
 8 activities which were governmental in nature. Most jurisdictions, however, have abandoned this doctrine in
 9 favor of permitting tort actions with certain limitations and restrictions. See Federal Tort Claims Act;
 10 Governmental immunity; Tort Claims Acts.
 11 [Black’s Law Dictionary, Fifth Edition, p. 1252]*

- 12 Notice the phrase above “unless the sovereign **consents** to the suit”. The inherent legal presumption that all courts and
 13 governments must operate under is that all natural persons, artificial persons, “associations”, “states” or “political groups”:

- 14 1. Are inherently sovereign.

15 *The rights of sovereignty extend to all **persons** and things not privileged, that are within the **territory**. They
 16 extend to all strangers **resident** therein; not only to those who are **naturalized**, and to those who are domiciled
 17 therein, having taken up their abode with the intention of permanent residence, but also to those whose
 18 residence is transitory. All strangers are under the protection of the sovereign while they are within his territory
 19 and owe a temporary allegiance in return for that protection.”
 20 [Carlisle v. United States, 83 U.S. 147, 154 (1873)]*

- 21 2. Have a right to be “left alone” by the government and their neighbor:

22 *The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
 23 recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a
 24 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
 25 Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the**
 26 **Government, the right to be let alone - the most comprehensive of rights and the right most valued by**
 27 **civilized men.”**
 28 [Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v.
 29 Harper, 494 U.S. 210 (1990)]*

- 30 3. Can only surrender a portion of their sovereignty and the rights that inhere in that sovereignty through their explicit (in
 31 writing) or implicit (by their behavior) consent in some form.

- 32 In other words, everyone has a natural, inherent right of ownership over their own life, liberty, and property granted by the
 33 Creator which can only be taken away by their own consent. The Declaration of Independence recognizes this natural right,
 34 when it says:

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

- 40 The purpose for the establishment of all governments is therefore to protect these natural, God-given rights or what the U.S.
 41 Supreme Court calls “liberty interests”. Neither the Constitution, nor any enactment of Congress passed in furtherance of it
 42 confers these rights, but simply recognizes and protects these natural, God-given rights. The U.S. Supreme Court admitted
 43 this when it said:

44 *“Men are endowed by their Creator with certain unalienable rights,-‘life, liberty, and the pursuit of happiness,’
 45 and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property for income! which**
 46 **a man has honestly acquired he retains full control of . . .”**
 47 [Budd v. People of State of New York, 143 U.S. 517 (1892)]*

- 48 In law, all rights are identified as “property”. This is confirmed by the definition of “property” in Black’s Law Dictionary,
 49 which says that “It extends to every species of valuable right”:

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

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

16 [. . .]

17 **Property within constitutional protection, denotes group of rights inhering in citizen’s relation to physical**
18 **thing, as right to possess, use and dispose of it.** *Cereghino v. State By and Through State Highway*
19 *Commission*, 230 Or. 439, 370 P.2d 694, 697.
20 /[Black’s Law Dictionary, Sixth Edition, p. 1216]

21 Sovereign immunity can apply just as readily to governments as it can to individuals. A person who *doesn’t* consent to any
22 aspect of government civil jurisdiction and who has no legal “domicile” or “residence” within that government’s
23 jurisdiction is called a “foreign sovereign”, and he or she or it is protected by the Foreign Sovereign Immunities Act found
24 at 28 U.S.C. Part IV, Chapter 97:

25 Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97

26 http://assembler.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_IV_20_97.html

27 Under the principles of sovereign immunity, it is internationally and nearly universally recognized by every country and
28 nation and court on earth that every nation or state or individual or group are entitled to sovereign immunity and may only
29 surrender a portion of that sovereignty or natural right over their property by committing one or more acts within a list of
30 specific qualifying acts. Any one of these acts then constitute the equivalent of “constructive or implicit consent” to the
31 jurisdiction of the courts within that forum or state. These qualifying acts include any of the following, which are a
32 summary of those identified in the Foreign Sovereign Immunities Act above:

33 1. Being a “citizen” or “domiciliary” of the Forum or State in question. See [28 U.S.C. §1603\(b\)\(3\)](#).

34 An “agency or instrumentality of a foreign state” means any entity—**which is neither a citizen of a State of the**
35 **United States** as defined in section [1332](#) (c) and (d) of this title, nor created under the laws of any third country.
36 /[28 U.S.C. §1603(b)(3)]

37 2. Foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver
38 which the foreign state may purport to effect except in accordance with the terms of the waiver. See [28 U.S.C.](#)
39 [§1605\(b\)\(1\)](#).

40 3. Commercial Activity within the Forum or State. See [28 U.S.C. §1605\(b\)\(2\)](#).

41 3.1. Action based upon a commercial activity carried on in the Forum or State by the foreign state; or

42 3.2. Upon an act performed in the Forum or State in connection with a commercial activity of the foreign state
43 elsewhere; or upon an act outside the territory of the Forum or State in connection with a commercial activity of
44 the foreign state elsewhere and that act causes a direct effect in the Forum or State .

45 4. Rights to property taken in violation of international law. See [28 U.S.C. §1605\(b\)\(3\)](#).

46 4.1. Rights in property taken in violation of international law are in issue and that property or any property exchanged
47 for such property is present in the Forum or State in connection with a commercial activity carried on in the
48 Forum or State by the foreign state; or

49 4.2. That property or any property exchanged for such property is owned or operated by an agency or instrumentality
50 of the foreign state and that agency or instrumentality is engaged in a commercial activity in the Forum or State.

- 1 5. Rights in property in the Forum or State acquired by succession or gift or rights in immovable property situated in the
2 Forum or State are in issue. See [28 U.S.C. §1605\(b\)\(4\)](#).
- 3 6. Money damages for official acts of officials of foreign state which cause injury, death, damage, loss of property in the
4 Forum or State. Not otherwise encompassed in paragraph 3 above in which money damages are sought against a
5 foreign state for personal injury or death, or damage to or loss of property, occurring in the Forum or State and caused
6 by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting
7 within the scope of his office or employment. See [28 U.S.C. §1605\(b\)\(4\)](#). Except this paragraph shall not apply to:
8 6.1. any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function
9 regardless of whether the discretion be abused, or
10 6.2. any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or
11 interference with contract rights;
- 12 7. Contracts between private party and foreign state: See [28 U.S.C. §1605\(b\)\(6\)](#). Action is brought, either to enforce an
13 agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any
14 differences which have arisen or which may arise between the parties with respect to a defined legal relationship,
15 whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the
16 Forum or State, or to confirm an award made pursuant to such an agreement to arbitrate, if.
17 7.1. The arbitration takes place or is intended to take place in the Forum or State,
18 7.2. The agreement or award is or may be governed by a treaty or other international agreement in force for the Forum
19 or State calling for the recognition and enforcement of arbitral awards,
20 7.3. The underlying claim, save for the agreement to arbitrate, could have been brought in a Forum or State court
21 under this section or section [1607](#), or (D) paragraph (1) of this subsection is otherwise applicable; or
- 22 8. Money damages for acts of terrorism by foreign state: Not otherwise covered by paragraph 3 in which money damages
23 are sought against a foreign state for personal injury or death that was caused by an act of torture, extrajudicial killing,
24 aircraft sabotage, hostage taking, or the provision of material support or resources (as defined in section [2339A](#) of title
25 [18](#)) for such an act if such act or provision of material support is engaged in by an official, employee, or agent of such
26 foreign state while acting within the scope of his or her office, employment, or agency. See [28 U.S.C. §1605\(b\)\(7\)](#).
27 Except that the court shall decline to hear a claim under this paragraph:
28 8.1. if the foreign state was not designated as a state sponsor of terrorism under section 6(j) of the Export
29 Administration Act of 1979 ([50 App. U.S.C. 2405 \(j\)](#)) or section 620A of the Foreign Assistance Act of 1961 ([22](#)
30 U.S.C. [2371](#)) at the time the act occurred, unless later so designated as a result of such act or the act is related to
31 Case Number 1:00CV03110(EGS) in the Forum or State District Court for the District of Columbia; and
32 8.2. even if the foreign state is or was so designated, if—
33 8.2.1. the act occurred in the foreign state against which the claim has been brought and the claimant has not
34 afforded the foreign state a reasonable opportunity to arbitrate the claim in accordance with accepted
35 international rules of arbitration; or
36 8.2.2. neither the claimant nor the victim was a national of the Forum or State (as that term is defined in section
37 101(a)(22) of the Immigration and Nationality Act) when the act upon which the claim is based occurred.

38 From the above list, two items are abused by your public servants more frequently than any others in order to unwittingly
39 destroy your sovereignty, your inherent sovereign immunity, and to unlawfully expand their jurisdiction beyond the clear
40 limits described by the United States Constitution:

- 41 1. Item 1: How they or you describe your citizenship and domicile. The federal government abuses their authority to
42 write laws and print forms by writing them in such a vague way that they appear to create a presumption that you are a
43 “citizen” with a legal domicile within their jurisdiction. They do this by:
44 1.1. Only offering you one option to describe your citizenship on their forms, which is a “U.S. citizen”. This creates a
45 presumption that you are a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) who is domiciled within their
46 exclusive jurisdiction. Since they don’t offer you the option to declare yourself a state citizen or state national,
47 then most people wrongfully presume that there is no such thing or that they are not one, even though they are.
48 See:
49

Why you are a “national” or “state national” and not a “U.S. citizen”, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
- 50 1.2. Using citizenship terms on their forms which are not described in any federal statute, such as “U.S. citizen”. This
51 term is nowhere used in Title 8 of the U.S. Code. The only similar term is “citizen and national of the United
52 States”, which is defined in [8 U.S.C. §1401](#).
- 53 2. Item 3: The government connects you to commerce within their legislative jurisdiction. They do this by:

- 1 2.1. Presuming that you are connected to commerce by virtue of using a Social Security Number or Taxpayer
2 Identification Number.
3 2.2. Terrorizing and threatening banks and financial institutions to unlawfully coerce their customers insist on Social
4 Security Numbers in criminal violation of [42 U.S.C. §408](#). Any financial account that has a federally issued
5 number associated with it is presumed to be private properly donated to a public use in order to procure a
6 privilege from the government, whether it be a tax deduction associated with a “trade or business” (public office)
7 as described in [26 U.S.C. §162](#), or “social insurance” in the case of Socialist Security.
8 2.3. Making false, pejorative, and unconstitutional presumptions about the meaning of the term “United States”,
9 which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) as the District of Columbia in the context of Subtitle A of
10 the Internal Revenue Code and nowhere expanded to include any area within the exclusive jurisdiction of a state
11 of the Union. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

12 Why are the above methods of waiving sovereign immunity and the rights of sovereignty associated with them nearly
13 universally recognized by every country, court, and nation on earth? Because:

- 14 1. These rights come from God, and God is universally recognized by people and cultures all over the world.
15 2. Everyone deserves, needs, and wants as much authority, autonomy, and control over their own life and property as they
16 can get, consistent with the *equal* rights of others. In other words, they have a right of being self-governing. Of this
17 subject, one of our most revered Presidents, Teddy Roosevelt, said:

18 *“We of this mighty western Republic have to grapple with the dangers that spring from popular self-government
19 tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding
20 material prosperity greater also than anything which the world has hitherto seen.*

21 *As regards the first set of dangers, it behooves us to remember that men can never escape being governed.
22 Either they must govern themselves or they must submit to being governed by others. If from lawlessness or
23 fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they
24 will have to be governed from the outside. They can prevent the need of government from without only by
25 showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a
26 sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in
27 our Republic, the people are sovereign, then the people must show a sober understanding and a sane and
28 steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must
29 rest.”*
30 [President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

- 31 3. You cannot deserve or have a “right” to what you are not willing to give in equal measure to others. This is the
32 essence of what Christians call “The Golden Rule”, which Jesus Himself revealed as follows:

33 *“Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets.”
34 [Matt. 7:12, Bible, NKJV]*

35 Everyone understands the concept of “explicit consent”, because everyone understands the idea of exercising your right to
36 contract in order to exchange some of your rights to obtain something you deem valuable. Usually, explicit consent
37 requires a written contract of some kind in order to be enforceable against an otherwise “foreign sovereign”. The part of
38 the consent equation that most people have trouble with is the idea of “implied consent”.

39 *“Implied consent. That manifested by signs, actions, or facts, or by inaction or silence, which raise a
40 presumption that the consent has been given. For example, when a corporation does business in a state it
41 impliedly consents to be subject to the jurisdiction of that state's courts in the event of tortious conduct, even
42 though it is not incorporated in that state. Most every state has a statute implying the consent of one who drives
43 upon its highways to submit to some type of scientific test or tests measuring the alcoholic content of the
44 driver's blood. In addition to implying consent, these statutes usually provide that if the result of the test shows
45 that the alcohol content exceeds a specified percentage, then a rebuttable presumption of intoxication arises.”
46 [Black's Law Dictionary, Fifth Edition, pp. 276-277]*

- 47 Below are some examples of “implied consent”, to help illustrate this concept.

1. When a person in the course of business affairs or a nation in the presence of a treaty with another nation willingly
2 tolerates a breach of contract or treaty, they give their silent consent to the violation and thereby surrender any rights
3 which might have been encroached thereby.

4 *Supposing this not to be a tax for inspection purposes, has Congress*
5 *consented to its being laid? It is certain that Congress has not*
6 *expressly consented. But is express consent necessary? There is*
7 *nothing in the Constitution which says so. There is nothing in the*
8 *practice of men, or in the Municipal Law of men, or in the practice*
9 *of nations, or the Law of nations that says so. Silence gives*
10 *consent, is the rule of business life.* A tender of bank bills is as good
11 as one of coin, unless the bills are objected to. To stand by, in silence, and
12 see another sell your property, binds you. These are mere instances of the
13 use of the maxim in the Municipal Law. In the Law of Nations, it is equally
14 potent. *Silent acquiescence in the breach of a treaty binds a Nation.*
15 (*Vattel, ch. 16, sec. 199, book 1. See book 2, sec. 142, et seq. as*
16 *to usucaption and prescription, and sec. 208 as to ratification.*

17 *Express consent, then, not being necessary, is there any thing*
18 *from which consent may be implied? There is-length of time.* The
19 Ordinance was passed the 24th of January, 1842, and has been in
20 operation ever since. If Congress had been opposed to the Ordinance, it
21 had but to speak, to be obeyed. It spoke not-it has never spoken:
22 therefore, it has not been opposed to the Ordinance, but has been
23 consenting to it.

24 4. Say, however, that Congress has not consented to the Ordinance, then
25 the most that can be maintained is, that the Ordinance stands subject to
26 "the revision and control of Congress." It stands a Law-a something
27 susceptible of revision and control-not a something unsusceptible of
28 revision and control as a void thing would be.
29 [*Padelford, Fay & Co. v. Mayor and Aldermen of City of Savannah, 14 Ga. 438, WL 1492, (1854)*]

- 30 2. When a person drives in state, he consents to a blood-alcohol test if required by a police officer who has some probable
31 cause to believe that he is intoxicated.
32 3. When a person commits a crime (violation of a criminal or penal code) on the territory of a foreign state and thereby
33 injures the equal rights of fellow sovereigns, they are deemed implicitly consent to a surrender of their own rights.
34 They do not need a domicile or residence on the territory of the sovereign in order to become subject to the criminal
35 laws of that sovereign. This is because every nation, state, or foreign sovereign has an inherent and natural right of
36 self-defense. Implicit in this right is the God-given authority to use whatever force is necessary to prevent an injury to
37 their person, property, or liberty from the malicious or harmful acts of others.
38 4. When a man sticks his pecker in a hole, he is presumed by voluntarily engaging in such an act to consent to all the
39 obligations arising out of such a "privilege". This includes implied consent to pay all child support obligations that
40 might accrue in the future by virtue of such an act. Marriage licenses are the state's vain attempt to protect the owner
41 of the hole from being injured by either irresponsible visitors or their poor discretion in choosing or allowing visitors,
42 and not a whole lot more. In this context, as in nearly all other contexts, the government offers a privilege or "license"
43 which essentially amounts to a form of "liability insurance". You can only benefit from the insurance program by
44 voluntarily "signing up" when you make application to procure the license.
45 5. When a person avails themselves of a benefit or "privilege" offered by the government, they implicitly consent to be
46 bound by all the obligations arising out of it.

47 CALIFORNIA CIVIL CODE
48 DIVISION 3. OBLIGATIONS
49 PART 2. CONTRACTS
50 CHAPTER 3. CONSENT

51 [Section 1589](#)

52

53

1 1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
2 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

- 3 Below are some examples of “benefits” that might fit this description, all of which amount to the equivalent of private
4 insurance offered by what amounts to a for profit, government-owned corporation :
- 5 5.1. Social Security.
6 5.2. Medicare.
7 5.3. Unemployment insurance.
8 5.4. Federal employment. Anyone who exercises their right to contract in order to procure federal employment
9 implicitly agrees to be bound by all of Title 5 of the United States Code.
10 5.5. Registering a vehicle. You are not required to register your vehicle in a state. Most people do it to provide added
11 protection of their ownership over the vehicle. When they procure this privilege, they also confer upon the state
12 the right to require those who drive the vehicle to use a license. A vehicle that is not so registered, and especially
13 by a non-domiciled person, can lawfully be driven by such a person without the need for a driver’s license.
14 5.6. Professional licenses. A “license” is legally defined as permission by the state to do that which is otherwise
15 illegal. A professional licenses is simply an official recognition of a person’s professional status. It is illegal to
16 claim the benefits of that recognition unless you possess the license. The government has moral and legal
17 authority to prevent you only from engaging in criminal and harmful behaviors, not ALL behaviors. Therefore,
18 the only thing they can lawfully “license” are potentially harmful activities, such as manufacturing or selling
19 alcohol, drugs, medical equipment, or toxic substances. Any other type of license, such as an attorney license, is
20 a voluntary privilege that they cannot prosecute you for refusing to engage in.
21 5.7. Driver’s licenses. All states can only issue or require driver’s licenses of those domiciled in federal areas or
22 territory within the exterior limit of the state. They cannot otherwise regulate the free exercise of a right. Since
23 federal territory or federal areas are the only place where these legal rights do NOT exist, then this is the only
24 place they can lawfully regulate the right to travel.
25 5.8. Statutory marriage. Most states have outlawed common law marriage. Consequently, the only way you can
26 become subject to the family code in your state is to voluntarily procure a government license to marry.

27 When a foreign state explicitly (in writing) or implicitly (through their conduct) consents to the jurisdiction of a sister
28 Forum or State, they are deemed to be “present” within that state legally, but not necessarily physically. Here is how the
29 Ninth Circuit Court of Federal Appeals describes this concept:

30 In *International Shoe Co. v. Washington*, 326 U.S. 310 (1945), the Supreme Court held that a court may
31 exercise personal jurisdiction over a defendant consistent with due process only if he or she has “certain
32 minimum contacts” with the relevant forum “such that the maintenance of the suit does not offend ‘traditional
33 notions of fair play and substantial justice.’” *Id.* at 316 (quoting *Milliken v. Meyer*, 311 U.S. 457, 463 (1940)).
34 Unless a defendant’s contacts with a forum are so substantial, continuous, and systematic that the defendant
35 can be deemed to be “present” in that forum for all purposes, a forum may exercise only “specific”
36 jurisdiction - that is, jurisdiction based on the relationship between the defendant’s forum contacts and the
37 plaintiff’s claim.

38 [. . .]

39 In this circuit, we analyze specific jurisdiction according to a three-prong test:

- 40 (1) The non-resident defendant must purposefully direct his activities or consummate some transaction with
41 the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege
42 of conducting activities in the forum, thereby invoking the benefits and protections of its laws;
43 (2) the claim must be one which arises out of or relates to the defendant’s forum-related activities; and
44 (3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

45 *Schwarzenegger v. Fred Martin Motor Co.*, 374 F.3d 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d
46 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in
47 shorthand fashion, as the “purposeful availment” prong. *Schwarzenegger*, 374 F.3d at 802. Despite its label,
48 this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful
49 availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or
50 by some combination thereof.
51 [*Yahoo! Inc. v. La Ligue Contre Le Racisme Et L’Antisemitisme*, 433 F.3d 1199 (9th Cir. 01/12/2006)]

52 Understanding the above concept is the key to unlocking what many freedom lovers instinctively regard as “the fraud of the
53 income tax”. Most freedom lovers understand that the federal government has no territorial jurisdiction within states of the
54 Union, but they simply do not understand where the lawful authority of federal courts derives to treat them as either

1 “residents” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) or “U.S. persons” as defined in [26 U.S.C. §7701\(a\)\(30\)](#). The key to
 2 unraveling this puzzle is to understand that the courts are silently “presuming” that at some time in the past, you voluntarily
 3 availed yourself of a commercial federal “privilege” and thereby waived your sovereign immunity under [28 U.S.C.](#)
 4 [§1605\(a\)\(2\)](#). An example of how this waiver occurred is by signing up for the Social Security program on an SS-5 form.
 5 When you signed up for that program:

- 6 1. You made a decision to conduct “commerce” within the legislative jurisdiction of the sovereign.
- 7 2. Pursuant to [28 U.S.C. §1605\(a\)\(2\)](#), you surrendered or “waived” sovereign immunity.
- 8 3. Your status changed from that of a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) to a “resident alien” as
 9 defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
- 10 4. You became a legal “resident” who is “present” within the forum. A “resident” is a “res”, which is a legal thing, which
 11 is “identified” within the forum. You in essence “procured” a legal identity within the forum that the forum recognizes
 12 in the courts, even though you may never have been physically present or domiciled in the federal zone.
- 13 5. You made a decision to act in a representative capacity as a “public official” engaged in a “trade or business”. This
 14 person is a “trustee” of a Social Security Trust that is domiciled in the District of Columbia. Pursuant to [Federal Rule](#)
 15 [of Civil Procedure 17\(b\)](#), [26 U.S.C. §7701\(a\)\(39\)](#), and [26 U.S.C. §7408\(d\)](#), your effective domicile under the terms of
 16 the Social Security Franchise Agreement as an “agent” acting in a representative capacity for the “trust” that it creates
 17 then becomes the District of Columbia, regardless of where you physically reside.
- 18 6. You consented to the jurisdiction of the federal courts to supervise and administer the benefit for all.
- 19 7. You implicitly agreed to waive all rights that might otherwise have been injured in complying with the obligations
 20 arising out of the program:

21 *“The Government urges that the Power Company is estopped to question the validity of the Act creating the*
 22 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*
 23 *U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot*
 24 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*
 25 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,*
 26 *260 U.S. 469.”*

27 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

28 *“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity*
 29 *under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”*

30 *[Papasan v. Allain, 478 U.S. 265 (1986)]*

31 Use of a Social Security Number, in most cases, is all the evidence that the courts will usually need in order to conclude
 32 that you “voluntarily consent” to participate in the program. Consequently, either using an SSN or TIN or allowing others
 33 to use one against you without objecting constitutes what the courts would say is “prima facie evidence of consent” to be
 34 bound by the Social Security Act as well as all the provisions of the Internal Revenue Code, Subtitle A. These two “codes”
 35 form the essence of a “federal employment agreement” or “contract”, which all who receive government benefits become
 36 bound by. In essence, failure to deny evidence of consent creates a presumption of consent. This process is described in
 37 the legal field by the following names and you can also find it in Federal Rule of Civil Procedure 8(d), which says that a
 38 failure to deny constitutes an admission for the purposes of meeting the burden of proving a fact:

- 39 1. Implied consent.
- 40 2. Constructive consent.
- 41 3. Tacit procuration.

42 *“Procuration.. Agency; proxy; the act of constituting another one's attorney in fact. The act by which one*
 43 *person gives power to another to act in his place, as he could do himself. Action under a power of attorney or*
 44 *other constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his*
 45 *authority. The use of the word procuration (usually, per procuracione, or abbreviated to per proc. or p.p.) on a*
 46 *promissory note by an agent is notice that the agent has but a limited authority to sign.*

47 *An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes*
 48 *place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations*
 49 *are also divided into those which contain absolute power, or a general authority, and those which give only a*
 50 *limited power. Also, the act or offence of procuring women for lewd purposes. See also Proctor.”*

51 *[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]*

52 Notice the above phrase “act or offense of procuring women for lewd purposes”. This describes basically the act of
 53 hiring a WHORE, and that is EXACTLY what you become if condone or allow the government do this to you, folks!

1 This fact explains EXACTLY who Babylon the Great Harlot is as described in the Bible Book of Revelations.
2 Babylon the Great Harlot is a symbol or metaphor for all those who are willing to trade their virtue, allegiance, or
3 control over their property or liberty over to a government in exchange for a life of pleasure, ignorance, luxury, and
4 irresponsibility. She is fornicating with "The Beast", which is described in Revelations 19:19 as "the kings of the
5 earth", who today are our modern corrupted political rulers.

- 6 4. Retraxit by tacit procreation. This is where you withdraw your standing to claim rights in any matter as Plaintiff.

7 *"Retraxit. Lat. He has withdrawn. A retraxit is a voluntary renunciation by plaintiff in open court of his suit and
8 cause thereof, and by it plaintiff forever loses his action. Virginia Concrete Co. v. Board of Sup'rs of Fairfax
9 County, 197 Va. 821, 91 S.E.2d 415, 419. It is equivalent to a verdict and judgment on the merits of the case
10 and bars another suit for the same cause between the same parties. Datta v. Staab, 343 P.2d 977, 982, 173
11 C.A.2d 613. Under rules practice, this is accomplished by a voluntary dismissal. Fed.R.Civ.P. 41(a)."*
12 *[Black's Law Dictionary, Fifth Edition, pp. 1183-1185]*

13 The courts won't document and will vociferously avoid explaining or justifying these prejudicial presumptions about the
14 use of government identifying numbers because if they did, then you would understand where their jurisdiction derives and
15 withdraw yourself from it and destroy the only source of their jurisdiction. The courts also know that all "presumption" is a
16 violation of due process that is unconstitutional if it undermines your Constitutional rights so they will never call it what it
17 is because it will destroy most of their authority and importance. This is exhaustively explained in the following pamphlet:

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

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

18 Therefore, the above is just something you have to know and practical experience has taught us that this is the truth. If you
19 would like to learn more about how the above process of how social security is used to lawfully deceive and enslave the
20 legally ignorant and unsuspecting American "sheep" public at large, read the following fascinating and very enlightening
21 document:

Resignation of Compelled Social Security Trustee, Form #06.002

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

22 Courts are not reluctant at all to recognize the principle of sovereign immunity in the context of foreign governments whose
23 existence they officially recognize. They must do this because if they don't, they won't get any cooperation from these
24 governments, which they frequently need in dealing with international problems. However, they are frequently much less
25 willing to recognize the equally inherent and divinely inspired sovereignty of natural persons or individuals because they
26 don't want to interfere with their ability to con these people or entities into volunteering for their commercial insurance,
27 license, franchise, and other scams described above. Earlier courts, however, were much more honorable and therefore
28 willing to recognize this inherent sovereignty of natural persons. Below is one often quoted example used within the
29 freedom community:

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

39 Because the courts are self-interestedly engaging in a refusal to recognize the sovereignty and sovereign immunity of We
40 the People as natural persons, sometimes we have to twist their arms by using some of the following principles as the
41 equivalent of "legal rhetoric", which principles are both rational and indisputable by all but possibly insane or STUPID
42 people:

- 43 1. In the United States, ALL sovereignty resides not in the government, but in the people.

44 *"There is no such thing as a power of inherent sovereignty in the government of the United States...In this
45 country sovereignty resides in the people, and Congress can exercise no power which they have not, by their
46 Constitution entrusted to it. All else is withheld."*

1 [Juilliard v. Greenman, 110 U.S. 421 (1884):]

2 "In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the
3 People to override their will as thus declared."
4 [Perry v. U.S., 294 U.S. 330 (1935)]

- 5 2. All powers of the federal and state governments derive from and are delegated by We the People through our state and
6 federal constitutions.

7 "Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign
8 powers are delegated to...the government, sovereignty itself remains with the people."
9 [Yick Wo v. Hopkins, 118 U.S. 356 (1886):]

10 "... The governments are but trustees acting under derived authority and have no power to delegate what is not
11 delegated to them. But the people, as the original fountain might take away what they have delegated and
12 intrust to whom they please. ...The sovereignty in every state resides in the people of the state and they may
13 alter and change their form of government at their own pleasure."
14 [Luther v. Borden, [48 U.S. 1](#), 12 LEd 581 (1841)]

- 15 3. Every species of legislative power and authority that the government possesses is therefore explicitly delegated to it by
16 We the People. This concept is called "enumerated powers" by the courts.
17 4. The People cannot delegate an authority that they themselves do not inherently possess.

18 "Derivativa potestas non potest esse major primitive.¹¹
19 The power which is derived cannot be greater than that from which it is derived."
20 [*Bouvier's Law Dictionary Unabridged*, 8th Edition, pg. 2131]

21 "Quod per me non possum, nec per alium..¹²
22 What I cannot do in person, I cannot do through the agency of another."
23 [*Bouvier's Law Dictionary Unabridged*, 8th Edition, pg. 2159]

- 24 5. The method by which people voluntarily delegate their authority is by choosing a domicile within the state or
25 government and thereby nominating a "protector" who now has a legal right to enforce the payment of "tribute" or
26 "protection money" in order to sustain the protection that was asked for.
27 6. Those who have not nominated a protector by voluntarily choosing a domicile within the state thereby reserve ALL
28 their natural rights.
29 7. Since governments inherently possess "sovereign immunity", then We the People must also possess that authority,
30 because the government cannot have any authority that the people did not, but their Constitution and their choice of
31 domicile, delegate to it.
32 8. The foundation of the Constitution is the notion of equal protection of the law, whereby all are equal under the law.
33 This concept is documented, for instance, in section 1 of the Fourteenth Amendment. This notion carries with it the
34 requirement that every "person" has equal rights under the law:
35 8.1. The only way that rights can be "unequal" within any given population is for you to consensually give up some of
36 them, for instance, by procuring some government "privilege".
37 8.2. If the government is treating you differently than someone else, by, for instance, making you pay more money for
38 the same service that someone else is paying for, then it is engaging in unequal protection. Therefore, it is safe to
39 conclude that this service has nothing to do with protection and is a private, for-profit government business not
40 authorized by the Constitution.

41 If you would like to learn more about the above summation, we enthusiastically endorse the following excellent FREE
42 electronic book which exhaustively and constitutionally analyzes all of these concepts:

Treatise on Government, Joel Tiffany
<http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

- 43 The notion of sovereign immunity also provides a way to explain how the principle of federalism works, as we described it
44 in the previous section:

¹¹ Wing. Max. 36: Pinch. Law, b. 1. c. 3, p. 11.

¹² 4 Co. 24 b: 11 id. 87 a.

1. States of the Union qualify as “foreign states” and “foreign sovereigns” in relation to the federal government.
2. “Citizens” and municipalities within these foreign states” and “foreign sovereigns” may be described as “instrumentalities of a foreign state”, by virtue of the fact that they directly administer the affairs of the foreign state they occupy as voters and jurists and “taxpayers”.

5 [TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)
6 [§ 1603. Definitions](#)

7 For purposes of this chapter—

- 8 (a) A “foreign state”, except as used in section 1608 of this title, includes a political subdivision of a foreign
9 state or an agency or instrumentality of a foreign state as defined in subsection (b).
- 10 (b) An “agency or instrumentality of a foreign state” means any entity—
 - 11 (1) which is a separate legal person, corporate or otherwise, and
 - 12 (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or
13 other ownership interest is owned by a foreign state or political subdivision thereof, and
 - 14 (3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this
15 title, nor created under the laws of any third country.

- 16 3. The Supreme Court recognized how “citizens” administer the government they created and continue to sustain with
17 their tax dollars and as voters and jurists when they said:

18 “The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They
19 both describe the political body who, according to our republican institutions, form the sovereignty, and
20 who hold the power and conduct the government through their representatives. They are what we
21 familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this
22 sovereignty. ...”
23 [\[Boyd v. State of Nebraska, 143 U.S. 135 \(1892\).\]](#)

- 24 4. When these “foreign states” and “foreign sovereigns” wish to cooperate in achieving a common goal, they may
25 voluntarily band together and under the principles of “comity”, may enact laws prescribing and recognizing these
26 international agreements:

27 “comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out
28 of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,
29 executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v.
30 Nowell, Tex.Civ.App., 408 S.W.2d 550, 553. In general, principle of “comity” is that courts of one state or
31 jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of
32 obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d 689,
33 695. See also Full faith and credit clause.”
34 [\[Black's Law Dictionary, Sixth Edition, page 267\]](#)

- 35 5. Federalism simply describes the principle whereby:
 - 36 5.1. No one of these co-equal sovereign and foreign states may exercise legislative jurisdiction within the borders of a
37 fellow foreign state.
 - 38 5.2. When jurisdiction is asserted within one of these states by the federal government, then explicit proof consent
39 must be produced in some form in order for the courts to enforce the legal rights or activities that it is regulating
40 or administering. This is consistent with item [28 U.S.C. §1605\(b\)\(1\)](#) within the Foreign Sovereign Immunities
41 Act, which says that states may surrender their sovereign immunity by their consent.
 - 42 5.3. The consent required to be demonstrated under the principles of federalism can be either explicit (in writing or by
43 legislative enactment) or implicit (by their conduct). For example, when a foreign state of the Union engages in
44 interstate commerce, it is “presumed” pursuant to Article 1, Section 8, Clause 3 of the constitution to have
45 “consented” to the jurisdiction of the federal government to regulate said commerce and to obey all enactments of
46 Congress which might lawfully regulate said commerce. Here is how the U.S. Supreme Court described this
47 concept:

48 “Recognition of the congressional power to render a State suable under the FELA does not mean that the
49 immunity doctrine, as embodied in the Eleventh Amendment with respect to citizens of other States and as
50 extended to the State’s own citizens by the Hans case, is here being overridden. It remains the law that a State
51 may not be sued by an individual without its consent. Our conclusion is simply that Alabama, when it began
52 operation of an interstate railroad approximately 20 years after enactment of the FELA, necessarily
53 consented to such suit as was authorized by that Act. By adopting and ratifying the Commerce Clause, the
54 States empowered Congress to create such a right of action against interstate railroads; by enacting the FELA
55 in the exercise of this power, Congress conditioned the right to operate a railroad in interstate commerce upon

1 amenability to suit in federal court as provided by the Act; by thereafter operating a railroad in interstate
 2 commerce, Alabama must be taken to have accepted that condition and thus to have consented to suit."
 3 [Parden v. Terminal R. Co., 377 U.S. 184 (1964)]

4 1.12 Justice

5 The whole notion of "justice" implies the requirement of positive law in all dealings with the public. The only way that
 6 positive law can be enacted is through the consent of those it is enforced against, which the Declaration of Independence
 7 calls "the consent of the governed". Below is a definition of "justice" from Easton's Bible Dictionary which clearly proves
 8 this:

9 **JUSTICE** — is rendering to **every one** [equally, whether citizen or alien] that which is his due. It has been
 10 distinguished from equity in this respect, that while **justice means merely the doing of what positive law**
 demands, equity means the doing of what is fair and right in every separate case.¹³
 11 [Easton's Bible Dictionary, 1996]

13 We would also add to the above definition that:

- 14 1. Enforcing anything BUT "positive law".
- 15 2. Enforcing anything unequally against one group or class of persons more than another.
- 16 3. Taking more tax as a percentage from one group than another.

17 . . . equates with INJustice or the OPPOSITE of justice, in our view. When we look up the definition of "justice" in the legal
 18 dictionary, however, lawyers try to hide its relationship to "positive law". Below is the definition of "justice" from Black's
 19 Law Dictionary, Sixth Edition:

20 **Justice**, n. Title given to judges, particularly judges of U.S. and state supreme courts, and as well to judges of
 21 appellate courts. The U.S. Supreme Court, and most state supreme courts are composed of a chief justice and
 22 several associate justices.

23 Proper administration of laws. In jurisprudence, **the constant and perpetual disposition of legal matters or**
 24 **disputes to render every man his due**.

25 Commutative justice concerns obligations as between persons (e.g., in exchange of goods) and requires
 26 proportionate equality in dealings of person to person; Distributive justice concerns obligations of the
 27 community to the individual, and requires fair disbursement of common advantages and sharing of common
 28 burdens; Social justice concerns obligations of individual to community and its end is the common good.

29 In Feudal law, jurisdiction; judicial cognizance of causes or offenses. High justice was the jurisdiction or right
 30 of trying crimes of every kind, even the highest. This was a privilege claimed and exercised by the great lords
 31 or barons of the middle ages. Law justice was jurisdiction of petty offenses.

32 See also Miscarriage of justice; Obstructing justice.
 33 [Black's Law Dictionary, Sixth Edition, p. 864]

34 Apparently, only pastors can be trusted to tell the truth about the meaning of "justice", because Pharisees/lawyers with
 35 Mercedes payments to make aren't going to undermine their livelihood and make their job moot by telling the truth.
 36 Common to both the ecclesiastical and the legal dictionary definitions of "justice" above, however, is the notion of
 37 "rendering to every man his due". The world owes NOTHING to any man. As the Great IRS Hoax says at the beginning
 38 of section 4.1:

39 "Don't go around saying the world owes you a living. The world owes you nothing. It was here first."
 40 [Mark Twain]

41 The only thing that can be "owed" or "due" to a man is that which he has earned or procured under contract to some other
 42 free agent. What is owed to him is considered "property", and the government's most fundamental obligation is to protect
 43 our right to property. Therefore, the whole notion of "justice" originates from the exercise of our right to contract. All law,
 44 in fact, is an extension of our right to contract, as we said in the previous sections, because it is created with our consent,

¹³Easton, M. 1996, c1897. *Easton's Bible dictionary*. Logos Research Systems, Inc.: Oak Harbor, WA

1 behaves as a contract, and conveys to us certain rights and benefits that courts have a sacred duty to protect. Even the U.S.
 2 Supreme Court recognized this fact, when it said:

3 "Independent of these views, there are many considerations which lead to the conclusion that the power to
 4 impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with
 5 the general federal government. In the first place, one of the objects of the Constitution, expressed in its
 6 preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was
 7 justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the
 8 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was
 9 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of
 10 compact were established between the people of the original States and the people of the Territory, for the
 11 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,
 12 upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in
 13 the just preservation of rights and property, 'no law ought ever to be made, or have force in the said
 14 Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and
 15 without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed
 16 expression in the prohibition upon the States [in Article I, Section 10 of the Constitution] against impairing the
 17 obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though
 18 the prohibition is not applied in terms to the government of the United States, he expressed the opinion,
 19 speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and
 20 those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body
 21 of legislation, and that the justice which the Constitution was ordained to establish was not thought by them
 22 to be compatible with legislation for judicial precedent of an opposite tendency.' 8 Wall. 623. [99 U.S. 700,
 23 765] Similar views are found expressed in the opinions of other judges of this court."
 24 [\[Sinking Fund Cases, 99 U.S. 700 \(1878\)\]](#)

25 The reason the U.S. Supreme Court had to state the above is that if it did not, it would be sanctioning public servants to
 26 violate the right to contract of We the People, by disrespecting the Constitution itself, which is a contract. The Supreme
 27 Court also recognized that state Constitutions are "contracts" as well, when it said:

28 "A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative
 29 enactment; for her constitution is a law within the meaning of the contract clause of the national
 30 constitution. Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt,
 31 16 How. 429; Sedg. St. & Const. Law, 637 And the obligation of her contracts is as fully protected by that
 32 instrument against impairment by legislation as are contracts between individuals exclusively. State v.
 33 Wilson, 7 Cranch, 164; Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v.
 34 Trapnall, 10 How. 190; Wolff v. New Orleans, [103 U.S. 358.](#)"
 35 [\[New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 \(1885\)\]](#)

36 You can also electronically search, as we have, the entire 50+ volume legal encyclopedia called American Jurisprudence 2d
 37 for a definition of "justice" and you will not find one. Think about just how absurd this is: The entire purpose of law,
 38 government, and the legal profession is justice, as revealed by the founding fathers in Federalist Paper #51:

39 "Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until
 40 it be obtained, or until liberty be lost in the pursuit."
 41 [\[James Madison, The Federalist No. 51 \(1788\)\]](#)

42 . . .and yet the largest legal reference and encyclopedia on law in the country, American Jurisprudence 2d, doesn't even
 43 define exactly what "justice" is as revealed here! The foundation of justice is enforcing ONLY positive law. The
 44 foundation of positive law is consent. Therefore, to ignore the requirement for positive law is to ignore the requirement for
 45 "consent of the governed", which is the very foundation of our system of government starting with the Declaration of
 46 Independence and going down from there. Here, in fact, is how the U.S. Supreme Court describes the relationship of the
 47 Declaration of Independence to our system of jurisprudence:

48 "No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice
 49 Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071: 'When
 50 we consider the nature and the theory of our institutions of government, the principles upon which they are
 51 supposed to rest, and review the history of their development, we are constrained to conclude that they do not
 52 mean to leave room for the play and action of purely personal and arbitrary power.' The first official action of
 53 this nation declared the foundation of government in these words: 'We hold these truths to be self-evident,
 54 [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain
 55 unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of
 56 principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of
 57 right and duty, and while in all cases referenced must be had to the organic law of the nation for such limits,
 58 yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always

1 *safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more*
 2 *imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that*
 3 *equality of rights which is the foundation of free government."*
 4 *[Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897)]*

5 Ignoring the requirement for positive law in all interactions of the government with its citizens and subjects is therefore
 6 INjustice, not justice. Now do you understand Jesus' condemnation of the Pharisees/Lawyers, when he said:

7 *"Woe to you, scribes and Pharisees [lawyers], hypocrites! For you pay tithe of mint and anise and cummin,*
 8 *and have neglected the weightier matters of the [God's] law: justice and*
 9 *mercy and faith. These you ought to have done [FIRST], without leaving the others undone."*
 10 *[Matthew 23:23, Bible, NKJV]*

11 This is very telling indeed. If lawyers and judges had to admit what REAL justice was and that it consisted of enforcing
 12 ONLY "positive law" enacted with the full authority of "consent of the governed", then they would have to admit that most
 13 of what our present day government does amounts to INjustice, because they are implementing that which is not
 14 specifically authorized by any public law, and which therefore only applies to those who individually consent to it. To give
 15 you just a few examples of private law that is wrongfully enforced as though it were positive public law, consider the
 16 following important private laws:

17 1. Title 42, which contains the Social Security, FICA, and Medicare codes, is not positive law. Therefore, these are
 18 strictly voluntary programs that no one can be compelled to participate in, and certainly not those domiciled in a
 19 state of the Union. The U.S. Supreme Court confirmed this, when it called Social Security "not coercive", which
 20 means unenforceable unless individual consent is provided:

21 *"There remain for consideration the contentions that the state act is invalid because its enactment was coerced*
 22 *by the adoption of the Social Security Act, and that it involves an unconstitutional surrender of state power.*
 23 *Even though it be assumed that the exercise of a sovereign power by a state, in other respects valid, may be*
 24 *rendered invalid because of the coercive effect of a federal statute enacted in the exercise of a power granted*
 25 *to the national government, such coercion is lacking here. [301 U.S. 495, 526]* *It is unnecessary to*
 26 *repeat now those considerations which have led to our decision in the Chas. C. Steward Machine Co. Case,*
 27 *that the Social Security Act has no such coercive effect. As the Social Security Act is not coercive in its*
 28 *operation, the Unemployment Compensation Act cannot be set aside as an unconstitutional product of*
 29 *coercion.* The United States and the State of Alabama are not alien governments. They coexist within the same
 30 territory. Unemployment within it is their common concern. Together the two statutes now before us embody a
 31 cooperative legislative effort by state and national governments for carrying out a public purpose common to
 32 both, which neither could fully achieve without the cooperation of the other. The Constitution does not prohibit
 33 such cooperation."
 34 *[Carmichael v. Southern Cole and Coke Co, 301 U.S. 495 (1937)]*

- 35 2. Title 50, which contains the Military Selective Service Act and describes how men may be "drafted", is not
 36 positive law. Therefore, participation is voluntary for people in states of the Union. The only persons it can
 37 pertain to are "U.S. citizens" domiciled in the federal zone. See:
 38 <http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm>
- 39 3. Title 26, which is the Internal Revenue Code, is not positive law. Neither has there ever been any attempt by any
 40 court that we are aware of to decide which of its provisions are indeed positive law. Therefore, its provisions must
 41 be voluntary for everyone, and especially for those domiciled in states of the Union.

42 Instead, our public "servants" have turned our government into a money-making corporation (see 28 U.S.C. §3001(15)(A))
 43 intent on maximizing "corporate profit" by plundering the most that it can from people it is supposed to instead be
 44 protecting, rather than plundering. They have become PREDATORS, not PROTECTORS.

45 Lastly, there are only two ways that courts can lawfully ignore the requirement for "consent of the governed". Those two
 46 ways are:

- 47 1. *To fool you into signing away your rights via a contract or to involve yourself in some act that creates a presumption*
 48 *that you waived your rights.* Most often, this method relies on some government benefit program such as Social
 49 Security to make you a federal "employee". Participating in such benefit programs makes participation in federal
 50 taxation "quasi-contractual", as the Supreme Court calls it. See *Milwaukee v. White*, [296 U.S. 268](#) (1935)

- 1 2. *To kidnap your legal identity and “domicile” and to physically place it in a location where consent of the governed is
2 not legally required.* That place is the “federal zone”, as revealed throughout this book. See, for instance, 26 U.S.C.
3 §7408(d) or 26 U.S.C. §7701(a)(39), and 26 CFR §301.6109-1(g) for examples of how this type of devious fraud is
4 effected against those domiciled in states of the Union and outside of exclusive/general federal jurisdiction.

5 As you will learn throughout the remainder of this chapter, both of the above devious and dishonest tactics are used to
6 assault and undermine the sovereignty of the people both in the Internal Revenue Code and daily in the federal courts.
7 Whichever of the above two devious tricks they pull on you, we wish to remind the readers of the following fact, that most
8 people overlook when litigating to defend their rights:

9 *In all legal actions bearing upon legal rights, the moving party asserting the right, which is the government in
10 most cases, has the burden of proving with a preponderance of evidence that the defendant gave his consent in
11 some form, or that you maintained a legal domicile in a place where consent was not required. Absent such
12 proof, there is no way to enforce a government regulation or statute that is not positive law against the
13 defendant. Strictly satisfying this requirement in all legal proceedings is the very essence and definition of ‘due
14 process’ as we understand it.”
15 [Family Guardian Fellowship]*

16 **1.13 Rights v. Privileges**

17 *This nation, as experience has proved, cannot always remain at peace, and has no right to expect that it
18 always will have wise and humane rulers, sincerely attached to the principles of the Constitution. Wicked men,
19 ambitious of power, with hatred of liberty and contempt of law, may fill the place once occupied by
20 Washington and Lincoln; and if this right is conceded, and the calamities of war again befall us, the dangers to
21 human liberty are frightful to contemplate. ... For this, and other equally weighty reasons, they secured the
22 inheritance they had fought to maintain, by incorporating in a written Constitution the safeguards which time
23 had proven were essential to its preservation. Not one of these safeguards can the President or Congress or
24 the Judiciary disturb, except the one concerning the writ of habeas corpus.”
25 [Ex Parte Milligan, 71 U.S. 2, 18 L.Ed 281, 297 (1866)]*

26 This section concerns itself with the origin and nature of rights and privileges. We discuss the subject both from a biblical
27 as well as a legal/civil perspective. The subject of rights and privileges is of utmost important in understanding our role in
28 society and the relationship that government has to us as the sovereign people that they serve. Failure to fully understand
29 this subject can result in making you into a government slave and signing away all your rights and sovereignty without even
30 realizing it.

31 **1.13.1 Rights Defined and Explained**

32 *The people...are the only sure reliance for the preservation of our liberty.”
33 [Thomas Jefferson to James Madison, 1787. ME 6:392]*

34 *The people of every country are the only safe guardians of their own rights.”
35 [Thomas Jefferson to John Wyche, 1809]*

36 Black's Law Dictionary (6th edition) defines our Constitutional Rights:

37 *... Natural rights are those which grow out of the nature of man [the Creator] and depend upon personality, as
38 distinguished from such as are created by law and depend upon civilized society; or those which are plainly
39 assured by natural law;...”
40 [Black's Law Dictionary, Sixth Edition, p. 1324]*

41 In other words, Natural Rights or Natural Laws come from nature [the Creator] and are separate and distinct from those
42 laws derived by man. Our Constitution not only recognizes these Natural Rights (Natural Laws), but guarantees them as
43 individual Rights. The Constitution recognizes that they are superior to all other laws, including the laws made by man
44 (any level of government). That is, unless of course you freely waive your Rights, which is exactly what you do under
45 compulsion every time you file an income tax return. It is likely, however, that you didn't know that is what you were
46 doing. Hence, this section.

47 Possession of a legal right conveys certain advantages upon us in a court of law as revealed by the U.S. supreme Court,
48 *Marbury v. Madison*, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803):

1 The very essence of civil liberty certainly consists in the right of every individual [note that he said individual,
2 and not citizen, since you don't have to be a citizen to have the protection of government] to claim the
3 protection of the laws, whenever he receives an injury. One of the first duties of government is to afford that
4 protection. In Great Britain the king himself is sued in the respectful form of a petition, and he never fails to
5 comply with the judgment of his court.

6 In the 3d vol. of his Commentaries, p. 23, Blackstone states two cases in which a remedy is afforded by mere
7 operation of law.

8 "In all other cases," he says, "it is a general and indisputable rule, that where there is a
9 legal right, there is also a legal remedy by suit, or action at law, whenever that right is
10 invaded."

11 And afterwards, p. 109, of the same vol. he says,

12 "I am next to consider such injuries as are cognizable by the court of the common law.
13 And herein I shall for the present only remark, that all possible injuries whatsoever, that
14 did not fall within the exclusive cognizance of either the ecclesiastical, military, or
15 maritime tribunals, are, for that very reason, within the cognizance of the common law
16 courts of justice; for it is a settled and invariable principle in the laws of England, that
17 every right, when withheld, must have a remedy, and every injury its proper redress.

18 The government of the United States has been emphatically termed a government of laws, and not of men. It
19 will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested
20 legal right."

21 The above case is often cited as an authority on the subject of rights, even by the government, and makes mandatory
22 reading for the budding freedom fighter.

23 The supreme Court has said repeatedly that governments may not tax or regulate the exercise of rights. Here is but one
24 example:

25 "A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."
26 [Murdock v. Commonwealth of Pennsylvania, 319 U.S. 105; 63 S.Ct. 870 (1943)]

27 However, governments can regulate the exercise of "privileges":

28 "The power to tax the exercise of a privilege is the power to control or suppress its enjoyment."
29 [Murdock v. Commonwealth of Pennsylvania, 319 U.S. 105; 63 S.Ct. 870 (1943)]

30 The key to having rights is to *avoid* the government trap of becoming a person in receipt of government privileges. Even
31 the U.S. Supreme court admitted this, when it said:

32 "The rights of sovereignty extend to all persons and things not privileged, that are within the
33 territory. They extend to all strangers resident therein; not only to those who are naturalized, and to those who
34 are domiciled therein, having taken up their abode with the intention of permanent residence, but also to those
35 whose residence is transitory. All strangers are under the protection of the sovereign while they are within his
36 territory and owe a temporary allegiance in return for that protection."
37 [Carlisle v. United States, 83 U.S. 147, 154 (1973)]

38 Keep in mind that being a statutory "U.S. citizen", in receipt of the "privileges and immunities" of federal citizenship
39 derived from 8 U.S.C. §1401 is the very privilege that in effect, denies you your other Constitutionally guaranteed rights
40 and personal sovereignty. Therefore, the key to having rights is also to not be a privileged statutory "U.S. citizen" or a
41 "citizen of the United States" under 8 U.S.C. §1401, but instead to be a "national" defined in 8 U.S.C. §1101(a)(21) and the
42 Fourteenth Amendment. You don't need statutory federal citizenship found in 8 U.S.C. §1401 to have rights. As we said
43 at the beginning of this chapter, your rights come from the land you live on and not your citizenship status. The only thing
44 that being a statutory "U.S. citizen" under 8 U.S.C. §1401 does is take away rights, not endow you with rights. "U.S.
45 citizen" status under 8 U.S.C. §1401 was invented only to regulate and enslave people born in and occupying territories and
46 possessions of the United States and has absolutely no bearing upon persons born in states of the Union. Everyone else
47 who was born in a state of the Union already had the rights of kings!

1 "No white person born within the limits of the United States, and subject to their [the states, and not the federal
2 government] jurisdiction, or born without those limits, and subsequently naturalized under their laws, owes the
3 status of citizenship to the recent amendments [Thirteenth and Fourteenth Amendments] to the Federal
4 Constitution."
5 [Van Valkenburg v. Brown, 43 Cal. 43 (1872)]

6 The various articles contained within this chapter will demonstrate to you the facts and the proof, not only that these things
7 are true, but just how they are used to infringe upon your Unalienable Rights as Sovereign Americans and "natural persons"
8 of the several Union states. These Sovereign Americans of the several Union states are the only People who have
9 Constitutional (Natural) Rights. No other status of "citizenship" or "residency" has these Natural Rights, yet you claim
10 these other forms of citizenship everyday, and as you do so, you are unknowingly waving your Natural Rights for the
11 illusion of benefits and privileges from the federal government. In effect, you have exchanged your own Natural Rights for
12 mere "government privileges" and thereby irreparably compromised your personal liberty and sovereignty [Whoops.]

13 It is all a matter of perspective and choice. The problem is, you probably don't know or understand that there are two sides
14 to this coin - and more importantly, that you have a choice. If you don't know how or when to "Reserve your Rights" then
15 you become prey to oppression and tyranny by any one, including the various levels of government, who might wish to take
16 advantage of you for their own sake or their notions of what is best for you. It is time to take charge of your own destiny
17 and stop being so casual about your Rights. You do have them, in that they do still exist. The question is do you have
18 access to them, when you need them the most. Not likely, unless you understand and use this valuable information at every
19 turn in your involvement with all levels of government.

20 So, please, take the time to read, study and verify this information thoroughly for yourself. And please, feel free to share it
21 with others. Organize discussion groups with your friends, relatives, and with your various clubs and organizations. The
22 more people who become enlightened, the sooner we can stop the insanity of oppression and tyranny, by any one,
23 especially our own government.

24 Time after time we have all heard the expression, "*The People have the power.*" Probably more times than any one of us
25 can count. We have heard that "We the People..." are the masters and the federal government is the servant of the People.
26 Today, most of us would agree that it is the other way around. Yet few of us can explain how or why this has come to be
27 true. While most of us understand these powers are actually our Rights as they were known, understood and written into the
28 Declarations of Independence, the Constitution of the United States of America and the Bill of Rights, few of us understand
29 how to use and enforce these Rights. The majority of us are unaware of how to protect these rights and ourselves from
30 those who would choose to usurp them, entrapping us into a web of deceit and misleading us to believe we must obey what
31 are obviously laws which function outside our protections under the Constitution.

32 We often hear speakers proclaim "*The people must protect (reserve) their Rights or they won't have any.*" Yet, few actually
33 know how. Of course every elected official is required to take an oath of office, which includes the statement "... to protect
34 and defend the Constitution of the United States of America...". As we all have come to realize, we are gradually losing our
35 Rights with each passing year, as the government continues to erode them away with still more federal regulation being
36 imposed.

37 In paraphrasing Supreme Court Justice Clarence Thomas (well known for his conservative views), he said:

38 "... I promise to fight federalism at ever turn. But, the People must first 'reserve' their 'Rights' or I can do
39 nothing ..."

40 We have all heard other notable people make similar statements in the past, and yet I have found that very few of us
41 actually know and understand what is meant by these words. Most of us assume that the government itself is waging the
42 battle to protect our Rights, or simply believe that these Rights we have are just there and known to all. So, who in their
43 right mind would, or even could, get away with denying them? As you read this section, not only will you come to know
44 exactly what Justice Thomas meant in those few words, but you will also understand precisely how to go about "reserving
45 your Rights." You will learn that there is a lot more going on here than first meets the eye.

46 So, how do we protect and enforce these Unalienable Rights granted to us by our Creator, from those who would steal them
47 away? Who are those that would trick us into being unknowing and unwilling victims of what seems to be unconstitutional
48 laws that violate our natural rights?

1 Most would agree that it is the government and big business which seek to usurp our rights. The government on all levels
2 (local, county, state and federal) operates on a system that is actually outside the protections of the Constitution, which is a
3 little known and even less understood conspiracy perpetrated on the American People to control their lives and their money
4 (property and other assets). Meanwhile, big business lobbies congress to the point that "We the People..." have little if any
5 input or affect in the legislative process. So, it is our elected officials in government who have betrayed both their oaths of
6 office, and our faith that they will do what they promised during the election process.

7 It is our goal, as set forth in this book, to inform you as to precisely how government and big business accomplish these
8 deeds of deception, trickery and fraud. Then, to further instruct you, we will educate you as to how to overcome these
9 obstacles and barriers to the freedoms we were granted by our Creator, and guaranteed by our Constitution, for which so
10 many have fought and died to preserve and protect for ourselves and for our posterity.

11 We have the power - we always have! It is time then to reeducate ourselves, getting away from the leftist rhetoric and back
12 to the simple facts of the matter in an effort to save our Constitution and our Individual Freedoms. Our tolerance and
13 silence has too long been mistaken for ignorance, and the faith we have entrusted in our elected officials has certainly been
14 betrayed.

15 *"No legislative act contrary to the Constitution can be valid. To deny this would be to affirm that the deputy
16 (agent) is greater than his principal; that the servant is above the master; that the representatives of the people
17 are superior to the people; that men, acting by virtue of powers may do not only what their powers do not
18 authorize, but what they forbid. It is not to be supposed that the Constitution could intend to enable the
19 representatives of the people to substitute their will to that of their constituents. A Constitution is, in fact, and
20 must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance
21 between the two, the Constitution is to be preferred to the statute."*
22 [Alexander Hamilton (Federalist Paper # 78)]

23 *"Where rights secured by the Federal Constitution are involved, there can be no rule-making or legislation
24 which would abrogate them."*
25 [Miranda v. Arizona, 384 U.S. 436 (1966)]

26 *"Truth is incontrovertible, ignorance can deride it, panic may resent it, malice may destroy it, but there it is."*
27 [Winston Churchill]

28 **1.13.2 Fundamental Rights: Granted by God and Cannot be Regulated by the Government**

29 It is disturbing to read that the IRS can come to someone's door to demand to see personal documents, which in some cases
30 are private even to members of our own family. It is also embarrassing to see that so many of us are not willing to do more
31 than "bitch a little" when we hear or read about these encroachments.

32 Obviously, in the case of filing government forms, once we volunteer, we usually use whatever means at our disposal to cut
33 down the amount of theft and plunder by the government, even at the further expense of our rights and liberty. Since
34 deductions are a matter of legislative grace, the burden of proof shifts to "we the people" to verify the claims taken on the
35 forms, which were signed under penalty of perjury.

36 Simply stated, once we allowed ourselves to get involved in this taxing scheme, it puts us in the position of having to strip
37 before a government agent, who at his discretion will tell us how close to naked we have to get. To be quite frank, there is
38 nothing stopping him from saying, "OK. now bend over."

39 Once compromised, we're on that "slippery slope," having exchanged our status as master over government for that of
40 being subject to and subservient to government. In effect, we are transformed into government slaves and prostitutes when
41 natural persons volunteer to become "privileged taxpayers".

42 Each of us needs to just stop and take a little time to analyze just how far down the path of subject status we have come.
43 Just how much farther are we willing to go before we say, "Enough" or are we willing to even say "Enough"?

44 We should be asking ourselves: Just how sacred are our God given constitutionally protected rights? Have we lost sight of
45 our objective of restoring liberty for ourselves and family? And even if we know something is wrong, and we start to do
46 something about it, are we standing on solid ground?

1 There are a lot of theories on why we shouldn't be obligated to file tax forms. To me the number one position, in a class of
2 its own, is the required waiver of fundamental rights. The whole income tax battle is a rights issue.

3 We are the masters over our government and not its subjects. We are the sovereigns! We should not allow ourselves to be
4 compelled to waive fundamental rights to comply with some taxing scheme, merely for exercising my right to work and
5 exist.

6 We absolutely have no "legal duty" to waive our fundamental rights to speak or not to speak, as protected under the First
7 amendment, my right to be secure in my personal home, papers and effects, as protected under the Fourth amendment, my
8 right not to be compelled to be a witness against myself and my right to due process of law, as protected under the Fifth and
9 Fourteenth Amendments, my right to an impartial judge and jury, as protected under the Sixth amendment or any other
10 rights protected under the Ninth amendment.

11 This is not a wild theory claim. We don't need to claim rights under the state Uniform Commercial Code. Our rights are
12 God given, not commercially given. Neither do I need to fear waiving a right because I use a "zip code" as part of my
13 mailing address.

14 The Supreme Court of the United States has already ruled on the standard for waiver of rights.

15 *"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with
16 sufficient awareness of the relevant circumstances and likely consequences."*
17 [Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]

18 See also the following cases:

19 *Fuentes v. Shevin, 407 U.S. 67 (1972);*
20 *Brookhart v. Janis, 384 U.S. 6 (1966);*
21 *Emsak V. U.S., 349 U.S. 190 (1955);*
22 *Johnson v. Zerbst, 304 U.S. 58 (1938).*

23 The issue of protection of rights has a track record 10 miles long. We should be able to confidently say:

24 *"We got em, they are ours, you (government) can't take em. If you (government) say that we lost them or waived
25 them, the burden of proof is on you (government) to show us how we lost them or waived them or where you
26 have the authority to take them."*

27 Let us cite an example that establishes a standard for the protection of rights, so you can see some of these cases that
28 establish that track record. Back in the 60's, there was a voting rights case down in Texas. The state of Texas was imposing
29 a poll tax on the voters prior to letting them vote. The Texas U.S. District Court said in *U.S. v. Texas*, 252 F.Supp 234, 254,
30 (1966):

31 *"Since, in general, only those who wish to vote pay the poll tax, the tax as administered by the State, is
32 equivalent to a charge or a penalty imposed on the exercise of a fundamental right. If the tax were increased to
33 a high degree, as it could be if valid, it would result in the destruction of the right to vote. See Grosjean v.
34 American Press Co., 297 U.S. 233, 244, 54 S.Ct. 444 (1936)."*

35 [Note that the court reiterated the fundamental premise of law expressed by Chief Justice John Marshall in the landmark
36 decision of *McCulloch v. Maryland*, 4 Wheat 418 at 431 (1819), that "the power to tax is the power to destroy."]

37 The Texas district court went on to quote from the Supreme Court case of *Harman v. Forssenius*, 380 U.S 528 at 540, 85
38 S.Ct. 1177, 1185 (1965):

39 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed
40 by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.
41 "Constitutional rights would be of little value if they could be indirectly denied,' Smith v. Allwright, 321 U.S.
42 649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*

43 That Texas federal district court held the poll tax unconstitutional and invalid and enjoined the state of Texas from
44 requiring the payment of a poll tax as a prerequisite to voting.

1 Now a rare legal procedure followed that ruling. The state of Texas appealed. Not to the court of appeals, but directly to
2 the Supreme Court. And in an equally rare circumstance, the Supreme Court took the district court's opinion as its own and
3 affirmed the Judgment based on the facts and opinion stated by the district court. See *Texas v. U.S.*, 384 U.S. 155 (1966).

4 When the Amendments to the Constitution for the United States were ratified, they were considered a bill of restrictions on
5 the government, not a grant of rights that could be taken from "we the people." The courts have upheld this premise many
6 times, so if you're going to take a stand, it would be wise to base that stand on a position that has, at the minimum, the track
7 record established for the guarantee of fundamental rights. There is none better!!

8 The conclusion of this exercise then, is that the government cannot tax or penalize the exercise of a right. You might then
9 ask yourself:

- 10 1. Why does the IRS impose a \$500 fine for filing a so-called "frivolous" tax return that exercises our Fifth
11 Amendment right not to incriminate ourselves and doesn't have our signature? (this is called a Jurat violation)
- 12 2. Why does the IRS impose a \$50 fine upon employers or individual who file a 1099 form that does not have a
13 social security number if the party we employed wants his or her 5th Amendment right not to incriminate
14 him/herself respected?
- 15 3. Why can the state require individuals to provide their social security number in order to get a driver's license that
16 allows them to exercise their RIGHT to drive?
- 17 4. Why can the government impose penalties on individuals for the exercise of rights when the Constitution in
18 Article 1, Section 9, Clause 3 specifically forbids the federal government to impose Bills of Attainder, which are
19 penalties not imposed by a jury trial? Likewise, Article 1, Section 10 also forbids states to impose penalties
20 without a judicial trial?

21 The answer is that neither the state nor federal governments are legally allowed to do any of the above in a state of the
22 union where the Bill of Rights apply, because they amount to a tax or a penalty on the exercise of a God-given right! On
23 the other hand, they are perfectly entitled to do all of the above as long as they are doing so within the federal zone, where
24 the Bill of Rights do not apply, which is why we say throughout this book that the Internal Revenue Code and most state
25 income tax statutes can only apply within the federal zone. If you look for the implementing regulations that authorize any
26 of the above actions, they don't exist. Because implementing regulations are not required for laws that only apply to
27 government employees, then this is a strong clue that Subtitle A of the Internal Revenue Code can ONLY apply to federal
28 employees who are elected or appointed officers of the United States government in receipt of taxable privileges of public
29 office. Applying any of the penalties mentioned above to anyone but appointed or elected officers of the United States
30 government and who reside in states of the Union are ILLEGAL and constitute a tort that you can sue for in court. These
31 are the very illegal actions that convert our glorious republic into a relativistic, totalitarian socialistic democracy where the
32 collective as a whole is the sovereign and no individuals have rights. They continue to be perpetrated because of
33 fundamental ignorance about the separation of powers and sovereignty between the state and federal governments.

34 1.13.3 **What is the Difference Between a "Right" and a "Privilege"?**

35 A right is a behavior or a choice, the exercise of which can't be taken away, fined, taxed, or regulated by anyone, including
36 the government. Here are a few examples of this phenomenon:

37 "To punish a person because he has done what the law plainly allows him to do is a due process violation 'of
38 the most basic sort.' *Bordenkircher v. Hayes*, [434 U.S. 357, 363](#). In a series of cases beginning with *North*
39 *Carolina v. Pearce* and culminating in *Bordenkircher v. Hayes*, the Court has recognized this basic - and itself
40 uncontroversial - principle. For while an individual certainly may be penalized for violating the law, he just as
41 certainly may not be punished for exercising a protected statutory or constitutional right. [4](#)"
42 [*United States v. Goodwin*, [457 U.S. 368](#), 372, 102 S.Ct. 2485, 2488, 73 L.Ed.2d 74 (1982)]

43 "It is an unconstitutional deprivation of due process for the government to penalize a person merely because he
44 has exercised a protected statutory or constitutional right. *United States v. Goodwin*, [457 U.S. 368](#), 372, 102
45 S.Ct. 2485, 2488, 73 L.Ed.2d 74 (1982)."
46 [*People of Territory of Guam v. Fegurgur*, 800 F.2d 1470 (9th Cir. 1986)]

47 "Due process of law is violated when the government vindictively attempts to penalize a person for exercising a
48 protected statutory or constitutional right."
49 [*United States v. Conkins*, 9 F.3d 1377, 1382 (9th Cir. 1993)]

1 A privilege, is something that can be taken away at any moment, usually at the discretion of the entity providing it, subject
2 only to the contractual and legal constraints governing your relationship with that entity. For instance, it is unconstitutional
3 for the government to tax or fine you for exercising your right to free speech guaranteed by the First Amendment to the
4 Constitution. To give another example, no one, including the government, your employer, or another human being can fine
5 or penalize you for exercising your right to vote, for instance, by taxing you or charging you a fee. If voting were a
6 privilege then they could, but it is a right, so they can't. Such a fee is called a "poll tax" and the courts have repeatedly held
7 that poll taxes are illegal, no matter who charges them. Below are a few examples of the recognition of this principle by the
8 federal courts:

9 *"The principle is invoked that one who accepts the benefit [which is a "privilege" not afforded equally to all] of
10 a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General,
11 124 U.S. 581, 8 S.Ct. 631; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609; St. Louis, etc., Co.,
12 v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178."
13 [Ashwander v. TVA, 297 U.S. 288 (1936)]*

14 *"Legislature...cannot name something to be a taxable privilege unless it is first a privilege [Taxation West Key
15 53]...The Right to receive income or earnings is a right belonging to every person and realization and receipt
16 of income, is therefore, not a privilege that can be taxed."
17 [Jack Cole Co. v. MacFarland, 337 S.W. 2d 453, Tenn.]*

18 You can't be fined for exercising the right not to incriminate yourself guaranteed by the 5th Amendment, by, for instance,
19 fining you \$500 (under the "Jurat" amendment and 26 U.S.C. §6702) for refusing to sign your 1040 income tax return
20 "under penalty of perjury". The government also should never be permitted to fine you for your right under the Petition
21 clause of the constitution to correct a government wrongdoing (the First Amendment states that we have a right "to petition
22 the Government for a redress of grievances."), but in fact the courts routinely do this anyway, in violation of the
23 Constitution. This tactic is part of the "judicial conspiracy to protect the income tax" defined elsewhere in this document,
24 including in section 6.6. The fact that most Americans allow and tolerate this kind of injustice, abuse, and violation of their
25 God-given rights confounds us and simply reveals how apathetic and indifferent we have become about our heritage and
26 our treasured rights under the Constitution of the United States.

27 Privileges, however, are much different from rights. Privileges we want are how the government, our employer, and others
28 we know enslave and coerce us into giving up our rights voluntarily. Giving up a right is an injury, and as one shrewd
29 friend frequently said:

30 *"The more you want, the more the world can hurt you."*

31 The more needy and desperate we allow ourselves to become, the more susceptible we become to being abused by
32 voluntarily jeopardizing our rights and becoming willing slaves to others. There is nothing unconstitutional or illegal about
33 giving away our rights in exchange for benefits in this way, so long as we do it voluntarily and with full knowledge of
34 exactly what we are giving up to procure the benefit. This is called "informed consent". Situations where we surrender
35 rights in exchange for privileges are commonplace and actually are the foundation of the commercial marketplace. This
36 exchange is referred to as a business transaction and is usually governed by some contractual or legal vehicle in order to
37 protect the property interests of the parties to the transaction. This legal vehicle is the Uniform Commercial Code, or UCC.
38 An example of a privilege we give up our property rights to exercise is legalized gambling. If a person is a compulsive
39 gambler and they lose their whole life savings and gamble themselves into massive debt, they in effect have sold
40 themselves into legalized financial slavery to the casino. That's perfectly legal, and the laws will protect the property
41 interest of the casino and the right of the casino to collect on the debt. Even though the Thirteenth Amendment outlawed
42 slavery and even though the gambler might be a slave in this circumstance, because it was his choice and he wasn't
43 compelled to do it, then it isn't illegal or unconstitutional.

44 Another example of privileges being exchanged for rights is when we obtain a state marriage license. When we voluntarily
45 get a marriage license, we basically surrender our God-given right to control the fruit of our marriage, including our
46 children and all our property, and give jurisdiction to the government to control every aspect of our lives. Many people do
47 this because their hormones get the better of them and they aren't practical or rational enough to negotiate the terms of their
48 marriage and won't sit down with their spouse and write down an agreement that will keep the government out of their
49 lives. Marriage is supposed to be a confidential spiritual and religious union between a man and a woman, but when we get
50 a marriage license, we violate the separation of church and state and actually get married not only to our spouse, but also to

1 the government. We become, in effect, a polygamist! A marriage license is a license to the *government*, not to us, that
2 allows *them* to invade our lives any way they see fit at anytime at the request of either spouse and based on the presumption
3 that they are furthering the “public good”, whatever that is! If couples get married in the church and get a marriage
4 certificate but don’t get a marriage license from the state, then the government has no jurisdiction over the spouses, the
5 children, or the property of the marriage, and the only way it can get jurisdiction, under such circumstances is to PROVE
6 that someone within the relationship is being hurt by the actions of others. If divorce results from an unlicensed marriage,
7 the parties can litigate if need be, but the government has to stay within the bounds of any written or verbal agreement that
8 the spouses have between them.

9 The government can’t take away rights against your will but it can *definitely* take away privileges, often indiscriminately.
10 For instance, receiving social security checks is a privilege, and not a right. The courts have repeatedly ruled that social
11 security is not a contract or a right, but a privilege. See section 2.9.1 of the *Great IRS Hoax* entitled “Social Security Is
12 NOT a contract” for further details on this subject. We can only earn that privilege by “volunteering” to be a U.S. or
13 “federal” citizen and paying into the Social Security System. Paying into the Social Security System means we have to
14 waive our right to *not* be taxed on our income with direct taxes, which the Constitution forbids. Same thing for Medicare
15 and disability insurance. There is nothing immoral or unethical or illegal with being taxed on our income to support these
16 programs *provided*:

- 17 1. We are informed prior to joining that participation was *voluntary* and that we could not be coerced to join.
- 18 2. There is some measure of accountability and fiduciary duty associated with the government in managing and
19 investing our money. Good stewardship of our contributions by the government is expected and bad stewardship
20 is punished by the law and those who enforce the law.
- 21 3. We are informed frequently by the fiduciary that we can leave the program at any time, and that our benefits will
22 be proportional to our contributions.
- 23 4. We made a conscious, informed decision on a signed contract to sacrifice our rights to qualify to receive the
24 benefit or privilege. This is called “informed consent”, which can only exist where there is “full disclosure” by
25 either party of the rights surrendered and the benefits obtained through the surrender of rights. This approach is
26 the basis for what is called “good faith” dealing.
- 27 5. If you die young or never collect benefits, your contributions plus interest should be given to your relatives, so that
28 the government doesn’t benefit financially from people dying.
- 29 6. There is no unwritten or invisible or undisclosed contract that binds us, and nothing will be expected of us that
30 wasn’t clearly explained up front before we signed the contract.

31 However, the problem is that our federal government has mismanaged the funds put into the Social Security System and
32 squandered the money. This has lead them to violate their fiduciary duties and the above requirements as follows:

- 33 1. The government refuses to be accountable or to notify us of the benefits we have earned. They also don’t tell us
34 on their statements how much we would earn if we quit contributing today and only drew benefits based on what
35 we paid in the past.
- 36 2. The federal government won’t tell us that participation is voluntary and they provide no means on the social
37 security website (<http://www.ssa.gov>) to *de-enroll* from the program. Instead, they try to fool us all into thinking
38 that the program is mandatory when in fact it is entirely voluntary. The reason the U.S. Government won’t tell us
39 that participation is voluntarily is that so many people would leave such an inefficient and poorly managed system
40 to start their own plans when they find this out that the Ponzi scheme it has become would suffer instant meltdown
41 and would turn into a big scandal!
- 42 3. If you never collect benefits or you die young, all the money you paid in and the interest aren’t given to your
43 relatives as an inheritance. The government keeps EVERYTHING, and this is a BIG injustice that would not
44 occur if the program were run more like the annuity that it should be.
- 45 4. There is no written agreement or contract, so they have no obligation or liability to be good stewards over our
46 contributions.
- 47 5. Our kids are coerced into joining the system when they are born under the Enumeration At Birth program and the
48 decision is made by their parents and not by them directly. This is unethical and immoral. See section 2.8.7.1 of
49 the *Great IRS Hoax* for details on this type of scamming by the government.
- 50 6. We are also coerced by our parents to join because the IRS deceives us into thinking that we are obligated to get
51 Socialist Security Numbers for each of our children in order to qualify to use them as deductions on our taxes. In

1 effect, they bribe us with our own money to sell our children into slavery into this inept and poorly managed
 2 system.

3 For all the above reasons and many more, *we recommend exiting this bankrupt welfare-state system as quickly as you can!*
 4 It's a "privilege" you can't be coerced to participate in anyway. We have to ask ourselves: Is a *compelled* benefit really a
 5 benefit, or just another form of slavery? The trick is determining how to escape, because you will get absolutely NO help
 6 from the Social Security Administration or the government! We provide answers to this dilemma of how to abandon the
 7 Social Security Program and your federal citizenship in Chapter 3 of the *Tax Fraud Prevention Manual*.

8 Lastly, it is VERY important to realize that the very words we use to describe ourselves establish whether we are engaged
 9 in a privileged activity or a right. We must be VERY careful to recognize key "words or art" that create a false legal
 10 presumption of "privilege" and remove or replace them from our written and spoken vocabulary and all the government
 11 forms and correspondence. This subject is covered more thoroughly in section 1.5.2.6 of the *Sovereignty Forms and*
 12 *Instructions Manual*, if you would like to know more. Below is a table showing you how to describe yourself so as to
 13 avoid any association with "privileged" and thus "taxable" activities or status:

14 **Table 1-4: Privileged v. Nonprivileged words**

#	Condition	Privileged Status	Unprivileged status	Reason
1	Place where you live	Residence	Dwelling	The only people who have a "residence" are aliens. See 26 CFR §1.872-1
2	Residency	Resident Citizen	Inhabitant Free inhabitant	The only "residents" are aliens with a domicile in the District of Columbia under the I.R.C. See section 4.10 of the <u><i>Great IRS Hoax</i></u> .
3	Citizenship status	Citizen	National	A subject "citizen" is subject to the legislative jurisdiction of the government. A "national" is not, unless of course he injures the equal rights of others. See section 4.11 of the <u><i>Great IRS Hoax</i></u> and following.
4	"Taxpayer" status	Taxpayer	Nontaxpayer	A "taxpayer" is subject to the I.R.C. A "nontaxpayer" is not. He is "foreign" with respect to it, as defined in 26 U.S.C. §7701(a)(31)
5	Marriage status	Married	Betrothed	Those who are "married" have a license. The only "marriages" recognized in most states is a licensed marriage. All persons with licensed marriages are polygamists. They marry BOTH the state AND their spouse and consent to be subject to the family code in their state.
6	Country to which you owe allegiance	"United States"	"United States of America"	The "United States" is the government of the District of Columbia and the territories and possessions of the federal government and excludes states of the Union, which are "foreign" with respect to the legislative jurisdiction of states of the Union.
7	What you earn by working	"wages" "income"	Earnings	"wages", which are defined under 26 CFR §31.3401(a)-3, can only be earned by federal "employees", which are elected or appointed officers of the United States government under 26 CFR §31.3401(c)-1. "income" can only be earned by federally chartered corporations under the indirect excise tax upon "trade or business" activity described in Subtitle A of the Internal Revenue Code. Since you don't hold a "public office" and are not engaged in a "trade or business", then you are incapable of earning either "wages" or "income". See section 5.6.7 later for details.
8	Employment status	Self-employed Employee	Self-supporting Worker	The only "employees" under the Internal Revenue Code are those connected with a "trade or business", as defined in 26 U.S.C. §7701(a)(26) and 26 CFR §31.3401(c)-1. The only people who are "self employed" are those federal "employees" who have income connected with a "trade or business", which is a "public office" as shown in 26 U.S.C. §1402.
9	Method of defining words	"includes"	"means"	See sections 5.12 through 5.12.3 later.
10	Place to send mail	Address	Dwelling	You can't "have" or "possess" an address. An "address" is information, not a location. A dwelling is a physical location.

15 Do you see how tricky this game with words is? We covered this earlier in section 1.20.1 as well. The trickiness is
 16 deliberate, so that you can be deceived by a covetous government into becoming a "subject" of their corrupt laws and a
 17 feudal serf residing on the federal plantation:

1 “*For where [government] envy and self-seeking [of money they are not entitled to] exist, confusion [and*
 2 *deception] and every evil thing will be there.*”
 3 *[James 3:16, Bible, NKJV]*

4 1.13.4 The two classes of rights: Civil and Political

5 It is very important to understand that there are two classes of rights within our system of jurisprudence. All other “rights”
 6 are simply subsets of these two classes of rights:

7 1. Civil rights. Relate to the Bill of Rights and natural rights and have no relation to the establishment, support or
 8 management of the government. Attach to the land you inhabit and not your citizenship status. Everyone, whether
 9 alien or citizen, has this kind of right and the protection afforded by government is equal to all for this type of right.
 10 See section 4.3.4 of the Great IRS Hoax for complete coverage on the subject of “equal protection”. On this subject,,
 11 the U.S. Supreme Court said:

12 “*The Fourteenth Amendment of the Constitution is not confined to the protection of citizens. It says:*

13 *Nor shall any State deprive any person of life, liberty, or property without due process of law, nor*
 14 *deny to any person within its jurisdiction the equal protection of the laws.*

15 *These provisions are universal in their application to all persons within the territorial jurisdiction, without*
 16 *regard to any differences of race, of color, or of nationality; and the equal protection of the laws is a pledge of*
 17 *the protection of equal laws.*”

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

19 2. Political rights. Are a privilege incident to citizenship. Involve participation, directly or indirectly, in the establishment
 20 or management of the government. They include voting and the right to serve as a jurist. In most jurisdictions,
 21 political rights usually have the prerequisite of “allegiance”, in order to ensure that those who manage or administer the
 22 government as voters and jurists have the best interests of the society in mind.

23 The above two classes of rights above were first defined and clarified in the case of *Fletcher v. Tuttle*, 151 Ill. 41, 37 N.E.
 24 683 (1894).

25 Black’s Law Dictionary, Sixth Edition, refers to “civil rights” as “civil liberties”, and defines them as follows:

26 “Civil liberties. Personal, natural rights guaranteed and protected by the Constitution; e.g. freedom of speech,
 27 press, freedom from discrimination, etc. Body of law dealing with natural liberties, shorn of excesses which
 28 invade equal rights of others. Constitutionally, they are restraints on government. *Sowers v. Ohio Civil Rights*
 29 *Commission*, 20 Ohio Misc. 1'15, 252 N.E.2d 463, 476. State law may recognize liberty interests more
 30 extensive than those independently protected by the Federal Constitution. *Mills v. Rogers*, 457 U.S. 291, 300,
 31 102 S.Ct. 2442, 2449, 73 L.Ed.2d 16 (1982). See also Bill of Rights, Civil Rights Acts; Fundamental rights.”
 32 *[Black’s Law Dictionary, Sixth Edition, p. 246]*

33 Black’s Law Dictionary, Sixth Edition, defines “political rights” as follows:

34 “Political rights. Those which may be exercised in the formation or administration of the government. Rights
 35 of citizens established or recognized by constitutions which give them the power to participate directly or
 36 indirectly in the establishment or administration of the government.”
 37 *[Black’s Law Dictionary, Sixth Edition, p. 1159]*

38 Below is a tabular summary that compares these two fundamental types of rights and the place from which they derive in
 39 the case of states of the Union:

40 Table 1-5: Two types of rights within states of the Union

#	<i>Right</i>	<i>Origin</i>	<i>Classification</i>	
			<i>Civil Right</i>	<i>Political Right</i>
1	Freedom of speech and assembly	First Amendment	●	
1.1	Right to assemble and associate free of government interference.	First Amendment	●	

#	<i>Right</i>	<i>Origin</i>	<i>Classification</i>	
			<i>Civil Right</i>	<i>Political Right</i>
1.2	Right to speak freely without punishment	First Amendment	•	
1.3	Right to <u>not</u> be compelled to associate with any political or economic activity or group	First Amendment	•	
2	Right to bear arms and own a gun	Second Amendment	•	
3	Right to not be required to accommodate soldiers in your house	Third Amendment	•	
4	Right of privacy and security of personal papers and effects from search and seizure	Fourth Amendment	•	
5	Right to due process	Fifth Amendment	•	
5.1	Cannot be required to incriminate oneself	Fifth Amendment	•	
5.2	Property cannot be taken without just compensation or a court hearing	Fifth Amendment	•	
6	Rights of accused	Sixth Amendment	•	
6.1	Right to be informed of charges	Sixth Amendment	•	
6.2	Right of speedy trial	Sixth Amendment	•	
6.3	Right to counsel	Sixth Amendment	•	
6.4	Right to obtain witnesses in one's favor	Sixth Amendment	•	
6.5	Right to be confronted by witness against us	Sixth Amendment	•	
7	Right to jury in civil trials.	Seventh Amendment	•	
8	Right to not have excessive bails, punishments or fines imposed	Eighth Amendment	•	
9	Rights of persons reserved where not delegated to federal government	Ninth Amendment	•	
10	Rights of states reserved where not delegated to federal government	Tenth Amendment	•	
11	Right to vote	Fifteenth Amendment; State Constitution		•
12	Right to serve on jury duty	State Constitution		•

On federal land or property where exclusive federal jurisdiction applies, as described in Article 1, Section 8, Clause 17 of the Federal Constitution, the above table looks very different. Remember that the Bill of Rights does not apply within federal property. Therefore, all rights derive from federal legislation and “acts of congress” published in the Statutes at Large and codified in Title 48 of the U.S. Code. Since Congress can rewrite its own laws any time it wants, then it can take away rights by simple legislation. Therefore, on federal property, what are mistakenly called “rights” are really just “privileges”. Anything that can be taken away on a whim or through a legislative enactment simply cannot be described as a “right”. Below is the revised version of the above table that reflects these realities.

Table 1-6: Two types of rights within the Federal Zone

#	<i>Right</i>	<i>Origin</i>	<i>Classification</i>	
			<i>Civil Privilege</i>	<i>Political Privilege</i>
1	Freedom of speech and assembly	Acts of Congress	•	
1.1	Right to assemble and associate free of government interference.	Acts of Congress	•	
1.2	Right to speak freely without punishment	Acts of Congress	•	
1.3	Right to <u>not</u> be compelled to associate with any political or economic activity or group	Acts of Congress	•	
2	Right to bear arms and own a gun	Acts of Congress	•	

#	<i>Right</i>	<i>Origin</i>	<i>Classification</i>	
			<i>Civil Privilege</i>	<i>Political Privilege</i>
3	Right to not be required to accommodate soldiers in your house	Acts of Congress	•	
4	Right of privacy and security of personal papers and effects from search and seizure	Acts of Congress	•	
5	Right to due process	Acts of Congress	•	
5.1	Cannot be required to incriminate oneself	Acts of Congress	•	
5.2	Property cannot be taken without just compensation or a court hearing	Acts of Congress	•	
6	Rights of accused	Acts of Congress	•	
6.1	Right to be informed of charges	Acts of Congress	•	
6.2	Right of speedy trial	Acts of Congress	•	
6.3	Right to counsel	Acts of Congress	•	
6.4	Right to obtain witnesses in one's favor	Acts of Congress	•	
6.5	Right to be confronted by witness against us	Acts of Congress	•	
7	Right to jury in civil trials.	Acts of Congress	•	
8	Right to not have excessive bails, punishments or fines imposed	Acts of Congress	•	
9	Rights of persons reserved where not delegated to federal government	Acts of Congress	•	
10	Rights of states reserved where not delegated to federal government	Acts of Congress	•	
11	Right to vote	Acts of Congress		•
12	Right to serve on jury duty	Acts of Congress		•

Within federal territories, possessions, and Indian reservations, “rights” don’t exist and the “privileges” that replace them are legislatively granted and often, there isn’t even a Constitution to protect people from government usurpation. The only “laws” within federal territories and possessions are those that are enacted by Congress, in most cases. Below is a listing of the legislative “Bill of Rights” for each of the territories and possessions of the United States that are under the stewardship of the U.S. Congress. “Bill or Rights” is a misnomer, and they should be called “Bill of Privileges” rather than “Bill of Rights”. The list below is not all-inclusive but shows you only the most important territories and possessions:

Table 1-7: “Bill of Rights” for U.S. territories, possessions, and Indian reservations

#	<i>Territory/Possession</i>	<i>Legislative Found At</i>	<i>“Bill of Rights”</i>
1	Guam	48 U.S.C. §1421b	
2	Puerto Rico	48 U.S.C. §737	
3	Virgin Islands	48 U.S.C. §1561	
4	Indian Reservations	48 U.S.C. §1302 48 U.S.C. §1451	

Our public servants don’t want you to know or be able to distinguish between the two fundamental types of rights. They want you to believe that all rights attach to citizenship so that you falsely believe that they are “privileges” incident to citizenship rather than rights granted by God. They also want to do this in order to bring you within their legislative jurisdiction and tax and pillage your labor and property, because being a “citizen” under federal law implies a domicile within federal jurisdiction and outside of the state you live in. Below is a deceptive definition of “citizen” from Black’s Law Dictionary to prove our point:

“citizen. One who, under the Constitution and laws of the United States, or of a particular state, is a member of the political community, **owing allegiance and being entitled to the enjoyment of full civil rights.** All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.

1 "Citizens" are members of a political community who, in their associated capacity, have established or
 2 submitted themselves to the dominion of a government for the promotion of their general welfare and the
 3 protection of their individual as well as collective rights. *Herriott v. City of Seattle*, 81 Wash.2d 48, 500 P.2d
 4 101, 109.

5 [. . .]

6 Under diversity statute [[28 U.S.C. §1332](#)], which mirrors [U.S. Const. Article III](#)'s diversity clause, a person is a
 7 "citizen of a state" if he or she is a citizen of the United States and a domiciliary of a state of the United States.
 8 *Gibbons v. Udaras na Gaeltachta*, D.C.N.Y., 549 F.Supp. 1094, 1116.
 9 [Black's Law Dictionary, Sixth Edition, p. 244]

10 Notice that they didn't mention who *else*, other than "citizens", enjoys "full civil rights", because they want to create a false
 11 presumption that all rights derive from citizenship as "entitlements" or "privileges". We show above, however, that civil
 12 rights originate exclusively from the Bill of Rights in the Federal Constitution. Notice that none of the Amendments that
 13 form the Bill of Rights mention anything about a requirement for "citizenship". The cites below help drive home our point
 14 to show that EVERYONE, whether "citizen" or "alien" (called "resident" in law) is entitled to "civil rights" under the law"

15 "The very essence of civil liberty certainly consists in the right of every individual [not *citizen*, but *individual*] to
 16 claim the protection of the laws, whenever he receives an injury. One of the first duties of government is to
 17 afford that protection."
 18 [Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]

20 "Is any one of the rights secured to the individual by the Fifth or by the Sixth Amendment any more a privilege
 21 or immunity of a citizen of the United States than are those secured by the Seventh? **In none are they privileges**
 22 **or immunities granted and belonging to the individual as a citizen of the United States, but they are secured**
 23 **to all persons as against the Federal government, entirely irrespective of such citizenship.** As the individual
 24 does not enjoy them as a privilege of citizenship of the United States, therefore, when the Fourteenth
 25 Amendment prohibits the abridgment by the states of those privileges or immunities which he enjoys as such
 26 citizen, it is not correct or reasonable to say that it covers and extends to [[176 U.S. 581, 596](#)] certain
 27 rights which he does not enjoy by reason of his citizenship, but simply because those rights exist in favor of all
 28 individuals as against Federal governmental powers."
 29 [Maxwell v. Dow, 176 U.S. 581 (1900)]

31 "**RIGHT:** ...Civil rights are such as belong to every citizen of the state or country, or, in a wider sense, to all
 32 its inhabitants [citizens or not], and are not connected with the organization or administration of the
 33 government."
 34 [Black's Law Dictionary, 4th Edition, 1968, pp. 1486-1488]

36 "In *Truax v. Raich*, *supra*, the people of the state of Arizona adopted an act, entitled 'An act to protect the [[271](#)
 37 [U.S. 500, 528](#)] citizens of the United States in their employment against noncitizens of the United States,'
 38 and provided that an employer of more than five workers at any one time in that state should not employ less
 39 than 80 per cent. qualified electors or native-born citizens, and that any employer who did so should be subject
 40 upon conviction to the payment of a fine and imprisonment. **It was held that such a law denied aliens an**
 41 **opportunity of earning a livelihood and deprived them of their liberty without due process of law, and denied**
 42 **them the equal protection of the laws. As against the Chinese merchants of the Philippines, we think the**
 43 **present law which deprives them of something indispensable to the carrying on of their business, and is**
 44 **obviously intended chiefly to affect them as distinguished from the rest of the community, is a denial to them**
 45 **of the equal protection of the laws."**
 46 [Yu Cong Eng v. Trinidad, 271 U.S. 500 (1926)]

47
 48 The alien retains immunities from burdens which the citizen must shoulder. By withholding his allegiance from
 49 the United States, he leaves outstanding a foreign [[342 U.S. 586](#)] call on his loyalties which international law
 50 not only permits our Government to recognize, but commands it to respect. In deference to it, certain
 51 dispensations from conscription for any military service have been granted foreign nationals. **They cannot,**
 52 **consistently with our international commitments, be compelled "to take part in the operations of war directed**
 53 **against their own country."** In addition to such general immunities they may enjoy particular treaty
 54 privileges.

55 **Under our law, the alien in several respects stands on an equal footing with citizens, but, in others, has never**
 56 **been conceded legal parity with the citizen. Most importantly, to protract this ambiguous status within the**

1 *country is not his right, but is a matter of permission and [342 U.S. 587] tolerance. The Government's power*
 2 *to terminate its hospitality has been asserted and sustained by this Court since the question first arose.*
 3 *[Harisiades v. Shaughnessy, 342 U.S. 580 (1952)]*

4 The reason that EVERYONE is entitled to civil rights, including “aliens”, is because our Constitution is based on the
 5 concept of “equal protection of the laws”. Equal protection is mandated in states of the Union by Section 1 of the
 6 Fourteenth Amendment. Here is what the Supreme Court says on the requirement for “equal protection”:

7 *“The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of*
 8 *frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick*
 9 *Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071: ‘When we consider the nature and the theory of*
 10 *our institutions of government, the principles upon which they are supposed to rest, and review the history of*
 11 *their development, we are constrained to conclude that they do not mean to leave room for the play and action*
 12 *of purely personal and arbitrary power.’ The first official action of this nation declared the foundation of*
 13 *government in these words: ‘We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are*
 14 *created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life,*
 15 *liberty, and the pursuit of happiness.’ While such declaration of principles may not have the force of organic*
 16 *law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference*
 17 *must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which*
 18 *the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of*
 19 *the Declaration of Independence. No duty rests more imperatively upon the courts than the enforcement of*
 20 *those constitutional provisions intended to secure that equality of rights which is the foundation of free*
 21 *government.”*

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

23 Equal protection means that EVERYONE, whether they are a “citizen” or an “alien” (which is called a “resident” in the tax
 24 code), is entitled to the SAME civil rights.

25 On the other hand, not all People have the same “political rights”. Only “citizens” can vote and serve on jury duty while
 26 aliens are excluded from these functions in most states. The reason is that only citizens claim “allegiance” to the political
 27 body and therefore only they are likely to exercise their political rights in such a way that will preserve, defend, and protect
 28 the existing governmental system and the rights of their fellow men. Chaos would result if aliens could come into a country
 29 who are intent on destroying the country and then exercise sovereign powers of voting and jury service in such a way as to
 30 disrespect the law and destroy the existing civil order.

31 1.13.5 Why we MUST know and assert our rights and can't depend on anyone to help us

32 All rights come not from the government, from a judge, or any law, but from God, our Creator alone, just as the Declaration
 33 of Independence says. Since rights don’t come from any man, but from God, then it’s vain and foolish to ask any earthly
 34 man what your rights are. To remain free, we must know what rights are instinctively and be willing to literally fight for
 35 them at all times. It’s not only impossible, but illegal for an attorney who practices law to fight for your rights within the
 36 context of a court proceeding. Your attorney cannot claim or exercise any of the rights God gave you while he is
 37 representing you in any court proceeding. For further details on this, read our article below:

38 <http://famguardian.org/Subjects/LawAndGovt/Articles/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm>

39 An attorney cannot assert any of your rights on your behalf. Only YOU, the sovereign, can. Below is a very good
 40 explanation of why we can’t be free and at the same time allow an attorney to represent us in court. The quote below is
 41 extracted from a federal court decision:

42 *“The privilege against self-incrimination [Fifth Amendment] is neither accorded to the passive resistant, nor*
 43 *the person who is ignorant of their rights, nor to one who is indifferent thereto. It is a fighting clause. Its*
 44 *benefits can be retained only by sustained combat. It cannot be claimed by an attorney or solicitor. It is only*
 45 *valid when insisted upon by a belligerent claimant in person.”*

46 *[U.S. v Johnson, 76 F. Supp. 538 (1947), Emphasis added]*

47 Please notice the boldfaced and underlined words the court used in the above quote! What human endeavor are these words
 48 normally used in connection with? WAR! Freedom is not for the timid, but for the brave. That is why they call America
 49 “Land of the Free and Home of the Brave!”. If you want to stay free, then you must be willing to fight with anyone and
 50 everyone who tries to take away that freedom, and especially with tyrannical public servants.

1 Rights [read Liberties] are always demanded!

2 Also note in the quote above that what the court above called a “privilege” is really structured in the Bill of Rights as a
 3 “Liberty” or restraint on government! Who is afforded “civil rights”? One who knows them and demands them! Our
 4 pledge of allegiance says “with liberty and justice for ALL”. If you are going to stay free, then you must help everyone to
 5 stay free. A chain is only as strong as its weakest link. The weakest link is the most helpless, ignorant, and defenseless
 6 members of society. We can only remain free so long as we are willing to donate our effort and money to defending the
 7 weakest members of society from government abuse. If we only protect our rights and don’t help our neighbor defend his,
 8 then the tyrants in government will isolate, divide, and eventually conquer and enslave everyone.

9 **1.13.6 Why you shouldn’t cite federal statutes as authority for protecting your rights**

10 Federal civil rights laws are found mainly in Title 42, Chapter 21 entitled “Civil Rights”. The most often cited statute
 11 within Chapter 21 is 42 U.S.C. 1983. To wit:

12 [TITLE 42 > CHAPTER 21 > SUBCHAPTER I](#) > Sec. 1983.
 13 [Sec. 1983. - Civil action for deprivation of rights](#)

14 **Every person** [not “man” or “woman”, but “person”] who, under color of any statute, ordinance, regulation,
 15 custom, or usage, **of any State or Territory or the District of Columbia**, subjects, or causes to be subjected, any
 16 citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights,
 17 privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action
 18 at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a
 19 judicial officer for an act or omission taken in such officer’s judicial capacity, injunctive relief shall not be
 20 granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this
 21 section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a
 22 statute of the District of Columbia

23 The first thing to notice about the above, is that they use the word “person” instead of “man or woman”. They are talking
 24 about a legal fiction that is actually a corporate, juristic, commercial, non-natural entity called a “citizen” or a “resident”.
 25 This “person” is completely subject to federal jurisdiction. You will find out later that the status of being either a “citizen”
 26 or “resident” is not a status you want to have under federal law, because that is how you become a “taxpayer”! They also
 27 use the word “State”, which we know from 4 U.S.C. §110(d) means a federal State, which is a territory or possession of the
 28 United States. States of the Union do NOT fit this category, folks!

29 A very important aspect of natural rights is the following fact:

30 “You don’t need **stinking** federal statutes to protect them!” [Family Guardian Fellowship]

31 Below is an example of a sovereign Indian tribe that sued a state official under the provisions of 42 U.S.C. §1983 and yet
 32 tried to assert that it was “sovereign”. The U.S. Supreme Court admitted that it could NOT cite this statute as authority:

33 [“The issue pivotal here is whether a tribe \[which enjoys “sovereign immunity” from suit\] qualifies as a](#)
 34 [claimant -- a “person within the jurisdiction” of the United States -- under § 1983.”](#) [The United States](#)
 35 [maintains it does not, invoking the Court’s “longstanding interpretive presumption that ‘person’ does not](#)
 36 [include the sovereign,” a presumption that “may be disregarded only upon some affirmative showing of](#)
 37 [statutory intent to the contrary.”](#) Brief for United States as Amicus Curiae 7-8 (quoting Vermont Agency of
 38 Natural Resources v. United States ex rel. Stevens, 529 U.S. 765, 780-781 (2000)); see Will, 491 U.S. at 64.
 39 Nothing in the text, purpose, or history of § 1983, the Government contends, overcomes the interpretive
 40 presumption [538 U.S. 710] that “person” does not include the sovereign.” Brief for United States as Amicus
 41 Curiae 7-8 (some internal quotation marks omitted). Furthermore, the Government urges, given the Court’s
 42 decision that “person” excludes sovereigns as defendants under § 1983, it would be anomalous for the Court to
 43 give the same word a different meaning when it appears later in the same sentence. *Id.* at 8; see Brown v.
 44 Gardner, 513 U.S. 115, 118 (1994) (the “presumption that a given term is used to mean the same thing
 45 throughout a statute” is “surely at its most vigorous when a term is repeated within a given sentence”); cf.
 46 Lafayette v. Louisiana Power & Light Co., 435 U.S. 389, 397 (1978) (because municipalities are “persons”
 47 entitled to sue under the antitrust laws, they are also, in principle, “persons” capable of being sued under those
 48 laws).

49 The Tribe responds that Congress intended § 1983 “to provide a powerful civil remedy ‘against all forms of
 50 official violation of federally protected rights.’” Brief for Respondents 45 (quoting *Monell v. New York City*
 51 Dept. of Social Servs.

51 436 U.S. 658, 700-701 (1978)). To achieve that remedial purpose, the Tribe maintains, §

1 1983 should be "broadly construed." Brief for Respondents 45 (citing *Monell*, 436 U.S. at 684-685) (internal
 2 quotation marks omitted). Indian tribes, the Tribe here asserts, "have been especially vulnerable to
 3 infringement of their federally protected rights by states." Brief for Respondents 42 (citing, *inter alia*, *The*
 4 *Kansas Indians*, 5 Wall. 737 (1867) (state taxation of tribal lands); *Minnesota v. Mille Lacs Band of Chippewa*
 5 Indians, 526 U.S. 172 (1999) (state infringement on tribal rights to hunt, fish, and gather on ceded lands);
 6 *Mississippi Band of Choctaw Indians v. Holyfield*, 490 U.S. 30 (1989) (tribal jurisdiction over Indian child
 7 custody proceedings); *California v. Cabazon Band of Mission Indians*, 480 U.S. 202 (1987) (state attempt to
 8 regulate gambling on tribal land)). To guard against such infringements, the Tribe contends, the [538 U.S.
 9 711] Court should read § 1983 to encompass suits brought by Indian tribes.

10 As we have recognized in other contexts, qualification of a sovereign as a "person" who may maintain a
 11 particular claim for relief depends not "upon a bare analysis of the word 'person,'" *Pfizer Inc. v. Government of*
 12 *India*, 434 U.S. 308, 317 (1978), but on the "legislative environment" in which the word appears, *Georgia v.*
 13 *Evans*, 316 U.S. 159, 161 (1942). Thus, in Georgia, the Court held that a State, as purchaser of asphalt shipped
 14 in interstate commerce, qualified as a "person" entitled to seek redress under the Sherman Act for restraint of
 15 trade. *Id.* at 160-163. Similarly, in *Pfizer*, the Court held that a foreign nation, as purchaser of antibiotics,
 16 ranked as a "person" qualified to sue pharmaceutical manufacturers under our antitrust laws. *Pfizer*, 434 U.S.
 17 at 309-320; cf. *Stevens*, 529 U.S. at 787, and n. 18 (deciding States are not "person[s]" subject to *qui tam*
 18 liability under the False Claims Act, but leaving open the question whether they "can be 'persons' for purposes
 19 of commencing an FCA *qui tam* action" (emphasis deleted)); *United States v. Cleveland Indians Baseball Co.*,
 20 532 U.S. 200, 213 (2001) ("Although we generally presume that identical words used in different parts of the
 21 same act are intended to have the same meaning, the presumption is not rigid, and the meaning of the same
 22 words well may vary to meet the purposes of the law." (internal quotation marks, brackets, and citations
 23 omitted)).

24 There is in this case no allegation that the County lacked probable cause or that the warrant was otherwise
 25 defective. It is only by virtue of the Tribe's asserted "sovereign" status that it claims immunity from the
 26 County's processes. See App. 97-105, ¶¶1-25, 108-110, ¶¶33-39; 291 F.3d at 554 (Court of Appeals "find[s]
 27 that the County and its agents violated the Tribe's sovereign immunity when they obtained and executed a
 28 search warrant against the Tribe and tribal [538 U.S. 712] property." (emphasis added)). Section 1983 was
 29 designed to secure private rights against government encroachment, see *Will*, 491 U.S. at 66, not to advance a
 30 sovereign's prerogative to withhold evidence relevant to a criminal investigation. For example, as the County
 31 acknowledges, a tribal member complaining of a Fourth Amendment violation would be a "person" qualified to
 32 sue under § 1983. See Brief for Petitioners 20, n. 7. But like other private persons, that member would have
 33 no right to immunity from an appropriately executed search warrant based on probable cause. Accordingly,
 34 we hold that the [sovereign] Tribe may not sue under § 1983 to vindicate the sovereign right it here
 35 claims.[6]"
 36 [*Inyo County, California v. Paiute Shoshone Indians*, 538 U.S. 701 (2003)]

37 State courts are the only appropriate forum in which to litigate to protect your rights if you live in a state of the Union and
 38 not on federal property. The Supreme Court confirmed this when it said:

39 "It would be the vainest show of learning to attempt to prove by citations of authority, that up to the adoption of
 40 the recent Amendments [the Thirteenth and Fourteenth Amendment], no claim or pretense was set up that those
 41 rights depended on the Federal government for their existence or protection, beyond the very few express
 42 limitations which the Federal Constitution imposed upon the states—such as the prohibition against *ex post*
 43 facto laws, bill of attainder, and laws impairing the obligation of contracts. But with the exception of these
 44 and a few other restrictions, the entire domain of the privileges and immunities of citizens of the states, as
 45 above defined, lay within the constitutional and legislative power of the states, and without that of the
 46 Federal government. Was it the purpose of the 14th Amendment, by the simple declaration that no state
 47 should make or enforce any law which shall abridge the privileges and immunities of citizens of the United
 48 States, to transfer the security and protection of all the civil rights which we have mentioned, from the states
 49 to the Federal government? And where it is declared that Congress shall have the power to enforce that

50 article, was it intended to bring within the power of Congress the entire domain of civil rights heretofore
 51 belonging exclusively to the states?

52 We are convinced that no such result was intended by the Congress which proposed these amendments, nor
 53 by the legislatures of the states, which ratified them.

54 Having shown that the privileges and immunities relied on in the argument are those which belong to
 55 citizens of the states as such, and that they are left to the state governments for security and protection, and
 56 not by this article placed under the special care of the Federal government, we may hold ourselves excused
 57 from defining the privileges and immunities of citizens of the United States which no state can abridge, until
 58 some case involving those privileges may make it necessary to do so."

59 [*Slaughter-House Cases*, 83 U.S. (16 Wall.) 36; 21 L.Ed. 394 (1872), emphasis added]

- 1 When properly litigated in a state court, the only authority necessary for the defense of rights is the Constitution itself and
2 proof of your domicile in a state of the Union and not on federal property. The Supreme Court alluded to this fact when it
3 stated:

4 *"The government of the United States has been emphatically termed a government of laws, and not of men. It
5 will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a
6 vested legal right."*
7 *[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]*

- 8 Nearly all federal statutes dealing with the protection of rights exist for the following reasons:

- 9 1. They only apply within federal jurisdiction and on federal land, where the Bill of Rights do not apply and where federal
10 jurisdiction is exclusive and plenary. See *Downes v. Bidwell*, 182 U.S. 244 (1901). These statutes are therefore meant
11 as a substitute for the Bill of Rights that only applies in federal areas.
12 2. They are intended to be used by "persons" living in the state as a vehicle to expand federal jurisdiction beyond its clear
13 boundaries within federal areas.
14 3. The result of persons citing federal statutes who are domiciled in states of the Union is that these people basically are
15 volunteering to become "taxpayers".

- 16 Don't believe us? Well then look at 42 U.S.C. §1981, which is very revealing on this subject:

17 TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1981.
18 Sec. 1981. - Equal rights under the law

- 19 (a) Statement of equal rights

20 All persons within the jurisdiction of the United States shall have the same right in every State and Territory
21 to make and enforce contracts, to sue, be parties, give evidence, and to the full and equal benefit of all laws and
22 proceedings for the security of persons and property as is enjoyed by white citizens, shall be subject to like
23 punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.

- 24 The whole chapter 21 only applies to people "within the jurisdiction of the United States". If you are domiciled within a
25 state of the Union and don't live on federal property, then that doesn't include you, amigo! By "like", they mean the same
26 "taxes" as "U.S. citizens" pay who were born in federal territories or possessions or the District of Columbia. Notice they
27 put "punishment, pains, penalties, and taxes" in the same sentence because they are all equivalent!

28 *"A fine is a tax for doing something wrong. A tax is a fine for doing something right."*

- 29 Here is some more evidence:

30 TITLE 42 > CHAPTER 21 > SUBCHAPTER IX > §2000h-4
31 §2000h-4. Construction of provisions not to exclude operation of State laws and not to invalidate consistent
32 State laws

33 *Nothing contained in any title of this Act shall be construed as indicating an intent on the part of Congress to*
34 *occupy the field in which any such title operates to the exclusion of State laws on the same subject matter, nor*
35 *shall any provision of this Act be construed as invalidating any provision of State law unless such provision is*
36 *inconsistent with any of the purposes of this Act, or any provision thereof.*

38 TITLE 42 > CHAPTER 1 > SUBCHAPTER I > §27
39 §27. Definitions

40 *The terms "State" and "States," as used in this chapter, shall be held to include the District of Columbia*

- 41 The above statutes were written to REPLACE the Constitution, not to supplement it, and the reason they were written at all
42 is because the Constitution does NOT apply on federal "territory" or property, according to the Supreme Court in *Downes*
43 *v. Bidwell*.

- 44 It's silly to go to such great lengths to free yourself of federal taxes by spending countless hours reading and studying and
45 applying this book if you are going to turn right around and call on Uncle [Big Brother] to protect you from people in your

1 own state! If you want to be sovereign, you can't depend on Big Brother for anything, because the minute you start doing
2 so, they [the IRS goons in this case] are going to come knocking on your door and ask you to "pay up"! People who are
3 sovereign look out for themselves and don't take handouts or help from anyone, folks!

4 **1.14 Enumeration of inalienable rights**

5 As we said in the previous sections, you must know your rights before you have any! A sovereign who is not subject to
6 federal statutory law cannot cite that law in his defense, and can only defend himself by litigating in defense of his
7 Constitutional and natural rights. He must do so in equity and not law, and proceed against the perpetrator as a private
8 individual.

9 There is no single place we have found which even attempts to enumerate all of these rights or "protected liberty interests".
10 You won't find them listed in any statute or legislative act or legal reference book. The only source we have found which
11 identifies them is mainly rulings of the U.S. Supreme Court and state Supreme Courts. The following subsections
12 constitute a summary of these rights, provided for ready reference in order to save you the MUCHO research time we had
13 to devote in producing it:

1 Table 1-8: Enumeration of Rights

#	Description	Law(s)	Case or other authorities
1	ASSOCIATION AND RELIGION		
1.1	Right to associate	First Amendment	
1.2	Right to be left alone		Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting) Washington v. Harper, 494 U.S. 210 (1990)
1.3	Freedom from compelled association	First Amendment	Am.Jur.2d, Constitutional law, §546: Forced and Prohibited Associations Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S. Ct. 2729, 111 L. Ed. 2d 52, 5 I.E.R. Cas. (BNA) 673 (1990)
1.4	Right to practice religion	First Amendment	O'Lone v. Estate of Shabazz, 482 U.S. 342 (1987) (for prisoners)
1.5	Collective activity to obtain meaningful access to the courts is a fundamental right within the protections of the First Amendment	First Amendment	Roberts v. United States Jaycees, 468 U.S. 609 (1984) In re Primus, 436 U.S. 412 , 426 (1978) NAACP v. Button, 371 U.S. 415 , at 429-430 (1963)
1.6	Right to be free from compulsion by state to join a labor union involved in ideological activities		Abood v. Detroit Board of Education, 431 U.S. 209 , 236 (1977) Roberts v. United States Jaycees, 468 U.S. 609 (1984)
2	SPEECH		
2.1	Right to speak	First Amendment	Thornburgh v. Abbott, 490 U.S. 401 , 407 (1989) (for prisoners)
2.2	Right to not speak or remain silent	First Amendment	Wooley v. Maynard, 430 U.S. 705 , 97 S.Ct. 1428, 51 L.Ed.2d 752 (1977) Miranda v. Arizona, 384 U.S. 436 (1966) Abood v. Detroit Bd. of Ed., 431 U.S. 209 , 97 S.Ct. 1782, 52 L.Ed.2d 261 (1977) Malloy v. Hogan, 378 U.S. 1 (1964) (direct compulsion to testify) Griffin v. California, 380 U.S. 609 , 613-614 (1965) (indirect compulsion to testify prohibited) McCune v. Lile, 536 U.S. 24 (2002) ("we have construed the text to prohibit not only direct orders to testify, but also indirect compulsion effected by comments on a defendant's refusal to take the stand")
2.3	Right of freedom from prior restraints on speech		Southeastern Promotions, Ltd. v. Conrad, 420 U.S. 546 , 558-559 (1975)
2.4	Right to remain anonymous when speaking		Macintyre v. Ohio Elections Commission, 514 U.S. 334 (1995) Talley v. California, 362 U.S. 60 (1960)
2.5	Right to not be penalized based on failure to testify		Uniformed Sanitation Men Assn., Inc. v. Commissioner of Sanitation of City of New York, 392 U.S. 280 , 284-285 (1968) Lefkowitz v. Turley, 414 U.S. 70 , 77-79 (1973) Lefkowitz v. Cunningham, 431 U.S. 801 , 804-806 (1977) McKune v. Lile, 536 U.S. 24 , 35 (2002)
2.6	Right to not be compelled to give testimony in a civil proceeding		McCarthy v. Arndstein, 266 U.S. 34, 40 (1924)
2.7	Right to demand grant of witness immunity prior to any testimony		Kastigar v. United States, 406 U.S. 441 , 446-447 (1972)
3	DEFENSE AND SELF-DEFENSE		
3.1	Right to bear arms	Second Amendment	See also: http://famguardian.org/Subjects/GunControl/Research/CourtDecisions/court.htm
3.2	Right to not quarter soldiers in your house	Third Amendment	
3.3	Right to self-defense (when life threatened)		Beard v. U.S., 158 U.S. 550 (1895)
4	FAMILY, SELF, AND HOME		
4.1	Right to marry and divorce		Loving v. Virginia, 388 U.S. 1 (1967) (for everyone) Turner v. Safley, 482 U.S. 78 (1987) (for prisoners)
4.2	Right to procreate		Skinner v. Oklahoma ex rel. Williamson, 316 U.S. 535 (1942)
4.3	Right to establish a home and bring up children		Troxel v. Granville, 530 U.S. 57 (2000) ("we held that the "liberty" protected by the Due Process Clause includes the right of parents to "establish a home and bring up children" and "to control the education of their own.") Meyer v. Nebraska, 262 U.S. 390 , 399, 401 (1923) (establish a home and bring up children)

#	Description	Law(s)	Case or other authorities
4.4	Right to make decisions about the care, custody, and upbringing of one's children		Pierce v. Society of Sisters, 268 U.S. 510 , 534-535 (1925) (held that the "liberty of parents and guardians" includes the right "to direct the upbringing and education of children under their control."); Stanley v. Illinois, 405 U.S. 645 , 651 (1972) ("It is plain that the interest of a parent in the companionship, care, custody, and management of his or her children 'come[s] to this Court with a momentum for respect lacking when appeal is made to liberties which derive merely from shifting economic arrangements'" (citation omitted)); Wisconsin v. Yoder, 406 U.S. 205 , 232 (1972) ("The history and culture of Western civilization reflect a strong tradition of parental concern for the nurture and upbringing of their children. This primary role of the parents in the upbringing of their children is now established beyond debate as an enduring American tradition"); Quilloin v. Walcott, 434 U.S. 246 , 255 (1978) ("We have recognized on numerous occasions that the relationship between parent and child is constitutionally protected"); Parham v. J. R., 442 U.S. 584 , 602 (1979) ("Our jurisprudence historically has reflected Western civilization concepts of the family as a unit with broad parental authority over minor children. Our cases have consistently followed that course"); Santosky v. Kramer, 455 U.S. 745 , 753 (1982) (discussing "[t]he fundamental liberty interest of natural parents in the care, custody, and management of their child"); Washington v. Glucksberg, 521 U.S. 702 , at 720 (1997) ("In a long line of cases, we have held that, in addition to the specific freedoms protected by the Bill of Rights, the 'liberty' specially protected by the Due Process Clause includes the right . . . to direct the education and upbringing of one's children" (citing Meyer and Pierce)); Troxel v. Granville, 530 U.S. 57 (2000)
4.5	Right to use contraceptives		Griswold v. Connecticut, 381 U.S. 479 (1965) Eisenstadt v. Baird, 405 U.S. 438 (1972)
4.6	Right to contract	Constitution, Art. I, Section 10 (in relation to states) 42 U.S.C. §1981(b)	Sinking Fund Cases, 99 U.S. 700 (1878) (in relation to federal government) Standard Oil v. U.S., 221 U.S. 1 (1910). (noting "the freedom of the individual right to contract when not unduly or improperly exercised [is] the most efficient means for the prevention of monopoly")
4.7	Right to send children to private school		Pierce v. Society of Sisters, 268 U.S. 510 (1925)
4.8	Right to privacy	Fourth Amendment	
4.9	Freedom from unreasonable searches and seizures	Fourth Amendment	
4.10	Spousal privilege against incrimination of spouse		What to Do When the IRS Comes Knocking, Section 5; http://famguardian.org/TaxFreedom/Forms/Discovery/WhatToDoWhenTheIRSComesKnocking.pdf Trammel v. United States, 445 U.S. 40 at 51, 100 S.Ct. at 913 (1980)
4.11	Right to enjoy property		Lynch v. Household Finance Corp., 405 U.S. 538 (1972)
4.12	Right of equal protection	42 U.S.C. §1981(a) Fourteenth Amendment U.S. Constitution, Article IV, Section 2	Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)
4.13	Right to not be subjected to involuntary servitude or slavery	Thirteenth Amendment 42 U.S.C. §1994 18 U.S.C. §1589 (abuse of legal process)	Plessy v. Ferguson, 163 U.S. 537 (1896) Clyatt v. United States, 197 U.S. 207 ; 25 S.Ct. 429; 49 L.Ed. 726 (1905)
4.14	Right to not take anti-psychotic drugs except in presence of compelling state interest		Washington v. Harper, 494 U.S. 210 (1990) Riggins v. Nevada, 504 U.S. 127 (1992) Sell v. United States, 539 U.S. 166 (2003)
4.15	Right to refusal of artificial provision of life-sustaining food and water to hastening one's own death.		Cruzan v. Director, MDH, 497 U.S. 261 (1990)
4.16	Right to make decisions that will affect one's		Fitzgerald v. Porter Memorial Hospital, 523 F.2d 716, 719-720 (CA7 1975) (footnotes omitted), cert.

#	Description	Law(s)	Case or other authorities
	own or one's family's destiny		denied, 425 U.S. 916 (1976)
4.17	Right to not be sterilized as a felon		Skinner v. Oklahoma ex rel. Williamson, 316 U.S. 535 , 541 (1942) (invalidating a statute authorizing sterilization of certain felons).
4.18	Right of inviolability of the person		Union Pacific R. Co. v. Botsford, 141 U.S. 250 , 251-252 (1891) ("The inviolability of the person" has been held as "sacred" and "carefully guarded" as any common law right.) Downer v. Veilleux, 322 A.2d 82, 91 (Me.1974) ("The rationale of this rule lies in the fact that every competent adult has the right to forego treatment, or even cure, if it entails what for him are intolerable consequences or risks, however unwise his sense of values may be to others") Cruzan v. Director, MDH, 497 U.S. 261 (1990)
5	TRAVEL		
5.1	Right to travel		Saenz v. Roe, 526 U.S. 489 (1999) (thoroughly explains the right) United States v. Guest, 383 U.S. 745 , 757 (1966) Shapiro v. Thompson, 394 U.S. 618 (1969)
5.2	Right of freedom from physical restraint		Kansas v. Hendricks, 521 U.S. 346 (1997) Foucha v. Louisiana, 504 U.S. 71 , 80 (1992) Ingraham v. Wright, 430 U.S. 651 , 673-674 (1977) Board of Regents v. Roth, 408 U.S. 564 , 572 (1972) Jacobson v. Massachusetts, 197 U.S. 11 , 26 (1905) ("[T]he liberty secured by the Constitution of the United States to every person within its jurisdiction does not [521 U.S. 357] import an absolute right in each person to be at all times and in all circumstances, wholly free from restraint. There are manifold restraints to which every person is necessarily subject for the common good. On any other basis, organized society could not exist with safety to its members.")
5.3	Right to travel to another state to get an abortion		Doe v. Bolton, 410 U.S. 179 , 200 (1973)
5.4	Right of nonresidents to enter or leave a state		Shapiro v. Thompson, 394 U.S. 618 , 631 (1969)
5.5	There is <u>no fundamental right</u> to have or to register a car		Williams v. Vermont, 472 U.S. 14 (1985)
6	DUE PROCESS		
6.1	Right to indictment by Grand Jury, not government	Fifth Amendment	
6.2	Right of freedom from double-jeopardy	Fifth Amendment	
6.3	Right to no incriminate self	Fifth Amendment	
6.4	Right to life, liberty, and property. Cannot be deprived of without due process of law	Fifth Amendment	
6.5	Property may not be taken by state without just compensation	Fifth Amendment	
6.6	Right to not be victimized by warrantless seizures	Fourth Amendment	
6.7	Right to speedy trial in criminal case	Sixth Amendment	
6.8	Right to impartial jury in the district where crime committed	Sixth Amendment	
6.9	Right to be informed of the nature and cause of accusations	Sixth Amendment	
6.10	Right to confront witnesses	Sixth Amendment	
6.11	Right to compel witnesses to testify in your defense	Sixth Amendment	Washington v. Texas, 388 U.S. 14 (1967)
6.12	Right to assistance of Counsel in Criminal prosecutions	Sixth Amendment	Grosjean v. American Press Co., 297 U.S. 233 , 243-244 (1936) ("the fundamental right of the accused to the aid of counsel in a criminal prosecution" is "safeguarded against state action by the due process of law clause of the Fourteenth Amendment"). United States v. Cronic, 466 U.S. 648 , 653 (1984) ("Without counsel, the right to a trial itself would be of little avail!")

#	Description	Law(s)	Case or other authorities
			McMann v. Richardson, 397 U.S. 759 , 771, n. 14 (1970) ("the right to counsel is the right to the effective assistance of counsel.)
6.13	Right of trial by jury	Sixth Amendment	
6.14	Right to be free of cruel or unusual punishment	Eighth Amendment	
6.15	Rights not enumerated in the Constitution are retained by the people	Ninth Amendment	
6.16	Rights not enumerated in the Constitution are retained by the States or the People	Tenth Amendment	
6.17	Right of prisoners of access to court		Lassiter v. Department of Social Servs. Of Durham City, 452 U.S. 18 (1981) (parental rights) Boddie v. Connecticut, 401 U.S. 371 (1971) (divorce) Wong Yang Sung v. McGrath, 339 U.S. 33 , 49-50 (1950) (deportation)
6.18	Right to "reasonable notice" or "due notice" of the laws which one is bound to obey	26 CFR §601.702(a)(2)(ii) (publication in federal register before enforceable) 5 U.S.C. §553(b) 44 U.S.C. §1505(a), (c)(2)	Holden v. Hardy, 169 U.S. 366 (1898) ("It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that <u>no man shall be condemned in his person or property without due notice and an opportunity of being heard in his own defense.</u> ") Powell v. Alabama, 287 U.S. 45 (1932) ("It never has been doubted by this court, or any other, so far as we know, that notice and hearing are preliminary steps essential to the passing of an enforceable judgment, and that they, together with a legally <i>competent</i> tribunal having jurisdiction of the case, constitute basic elements of the constitutional requirement of due process of law.")
6.19	Right of an indigent defendant to a free transcript in aid of appealing his conviction for violating city ordinances		Griffin v. Illinois, 351 U.S. 12 (1956)
6.20	Right of freedom from institutional confinement		Schall v. Martin, 467 U.S. 253 (1984) (children have a protected liberty interest in "freedom from institutional restraints") Reno v. Flores, 507 U.S. 292 (1993)
6.21	Right to meaningful opportunity to present a defense		Crane v. Kentucky, 476 U.S. 683, 690 (1986) (quoting California v. Tromblettta, 467 U.S. 479, 485 (1984)) ("the Constitution guarantees criminal defendants 'a meaningful opportunity to present a complete defense.'")
6.22	Right to a fair trial of impartial jurors		Sheppard v. Maxwell, 384 U.S. 333 at 350-351 (1966) Gentile v. State Bar of Nevada, 501 U.S. 1030 (1991) Turner v. Louisiana, 379 U.S. 466 , 73 (1965) (evidence in criminal trial must come solely from witness stand in public courtroom with full evidentiary protections).
6.23	Lawyers enjoy a "broad monopoly" or right to do things that other citizens may not lawfully do		Supreme Court of NH v. Piper, 470 U.S. 274 (1985) ("Lawyers do enjoy a "broad monopoly . . . to do things other citizens may not lawfully do." In re Griffiths, 413 U.S. 717, GO>731 (1973))
7	POLITICAL RIGHTS		
7.1	Right to vote, regardless of gender	Nineteenth Amendment	
7.2	Right to vote without paying a poll tax	24th Amendment	
7.3	Right to vote if 18 or older	26th Amendment	
8	EDUCATION		
8.1	Right to teach foreign language in a parochial school		Meyer v. Nebraska, 262 U.S. 390 (1923)
8.2	Right of free speech in educational settings		Board of education of Westside Community Schools v. Mergens by and Through Mergens, 496 U.S. 226 (1990) Shelton v. Tucker, 364 U.S. 479 (1960)
9	STATES RIGHTS		
9.1	Right to NOT spend money on "nontherapeutic abortions for minor adults"		Maher v. Roe, 432 U.S. 464 (1977) Webster v. Reproductive Health Services, 492 U.S. 490 , 508-511 (1989)
9.2	Right to <i>not</i> be civilly sued in a federal court by a resident of the state		Alden v. Maine, 527 U.S. 706 (1999)

#	Description	Law(s)	Case or other authorities
9.3	Right of sovereignty in courts of a foreign sovereign when not conducting "commerce" within the legislative jurisdiction of a foreign sovereign	Foreign Sovereign Immunities Act, 28 U.S.C. §§1602-1611	World-Wide Volkswagen v. Woodson, 444 U.S. 286 (1980)
9.4	Governments or states may violate the Constitutional rights of persons in the context of their employment role as "public officers" (Patronage exception)		Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)
9.5	Right to not subsidize the exercise of a fundamental right		Regan v. Taxation with Representation of Wash, 461 U.S. 540 , at 549 (1983) ("[A] legislature's decision not to subsidize the exercise of a fundamental right does not infringe the right.") Buckley v. Valeo, 424 U.S. 1 (1976) Cammarano v. United States, 358 U.S. 498 (1959) Harris v. McRae, 448 U.S. 297 at 317 (1980), n.19. ("A refusal to fund protected activity, without more, cannot be equated with the imposition of a 'penalty' on that activity.")
9.6	Right to search an automobile without a search warrant		California v. Carney, 471 U.S. 386 (1985) Carroll v. United States, 267 U.S. 132 (1925)

1 **1.15 Law**2 **1.15.1 Biblical Law: The Foundation of ALL Law**

3 "But if you are led by the Spirit, you are not under the law."
 4 [Gal. 5:18, Bible, NKJV]

5 "...the law is not made for a righteous person, but for the lawless and insubordinate, for the ungodly and for
 6 sinners, for the unholy and profane, for murderers of fathers and murderers of mothers, for manslayers, for
 7 fornicators, for sodomites, for kidnappers, for liars, for perjurors, and if there is any other thing that is contrary
 8 to sound doctrine, according to the glorious gospel of the blessed God which has committed to my trust."
 9 [1 Tim. 1:9-11, Bible, NKJV]

10 The essence of law can be distilled down to its most basic spiritual concepts: covenants. All law is a covenant or contract
 11 of some kind. The following hierarchical list helps to illustrate the basic purposes of law, both from a spiritual as well as
 12 legal perspective. The word "covenant", as used in the list below, is the equivalent of "contract" in the legal field:

- 13 1. God's Sovereign Creation as Sovereign Creator (Genesis 1)
- 14 2. Rights and privileges of being a created being (Genesis 2)
- 15 3. The right to contract/covenant with God and man in marriage and work (Genesis 2).
- 16 4. Duties and responsibilities and liabilities of covenants.
- 17 5. Consequences of breaking covenants and remedies (Genesis 3)
- 18 6. Common law duties toward our fellow man (Genesis 4)
- 19 7. Judgment and punishment for breaking covenants (Genesis 4-8)
- 20 8. Government as a covenant and duty to protect life (Genesis 9), reward good and punish the bad (I Pet. 2).
- 21 9. Citizenship as a covenant

22 The New Testament boils down the above list to an even simpler basis for all law as follow:

23 **James 2:8:** "If ye fulfill the **royal law** according to the scripture, Thou shalt love thy neighbor as thyself, ye do
 24 well."

25 **Matthew 7:12:** "Therefore all things whatsoever ye would that men should do to you, do ye also to them: **this**
 26 **is the law.**"

27 **Matthew 22:36-40:** (36) "Master, which is the greatest commandment **in the law?** (37) Jesus said to him,
 28 Thou shalt love the Lord thy God with all thy heart, and with all thy soul and with all thy mind [See. Exodus
 29 20:3-11]. (38) This is the first and great commandment. (39) **And the second is like unto it, Though shalt**
 30 **love thy neighbor as thyself.** (40) **On these two commandments hang all law...**"

31 Essentially, all law is classified into one of two categories: Our vertical relationship with our God and our horizontal
 32 relationship with our neighbor. The second commandment above to love our neighbor derives from the last six
 33 commandments of the Ten Commandments found in **Exodus 20:12-17**, which describe for us HOW to love our neighbor:

34 12 Honor your father and your mother, that your days may be long upon the land which the Lord your God is
 35 giving you.

36 13 You shall not murder.

37 14 You shall not commit adultery.

38 15 You shall not steal.

39 16 You shall not bear false witness against your neighbor.

40 17 You shall not covet your neighbor's house; you shall not covet your neighbor's wife, nor his male servant,
 41 nor is female servant, nor his ox, nor his donkey, nor anything that is your neighbor's.
 42 [Exodus 20:12-17, Bible, NKJV]

1 The government's moral authority to pass laws therefore derives directly and exclusively from God's commandments,
 2 which are found in the Ten Commandments in the Bible: loving our neighbor and protecting him from harm. God is our
 3 one and only Lawgiver:

4 "For the Lord is our Judge, the Lord is our Lawgiver, The Lord is our King; He will save us."
 5 [Isaiah 33:22, Bible, NKJV]

6 The Ten Commandments are a treaty or covenant between us and our God. In it, God delegated authority and sovereignty
 7 to us to rule ourselves, provided that we obey His laws. God told us very succinctly in the Ten commandments, which are
 8 His Divine Law, how to love our neighbor. Any violation of these commandments or the covenant they embody is
 9 considered "sin" in a Christian sense. All sin is a violation of our covenant with God documented in the Bible. Likewise,
 10 in the context of human government, the foundation of all criminal laws and the existence of the District Attorney is a
 11 fulfillment of the second of the two great commandments to love our neighbor by keeping us from hurting each other.
 12 Anything that violates these six commandments above relating to human relationships in most good human governments is
 13 considered a crime. Unfortunately, when human governments make law, they always take out the main spiritual motivation
 14 behind them, which is love, and leave behind only naked force and coercion. Law is force, as you will see in the next
 15 section, but most governments don't publish along with their laws the way in which we are loving our neighbor or
 16 protecting him from harm by following the law. In most cases, they leave it up to you to answer that question and in many
 17 cases, the answer isn't obvious at all.

18 Now let's apply what we have learned in a practical sense. How can we know whether man's law conflicts with God's law
 19 and what should we do if it does? As we clearly explain in section 4.3.11 of the *Great IRS Hoax*, when man's law conflicts
 20 with God's law, then God's law MUST prevail. This is a logical consequence of both Natural Law, which we describe later
 21 in section 1.15.3 and Natural Order, which we describe in section 3.4 of the *Great IRS Hoax*. Below are some questions
 22 you should ask yourself based on this section, to determine whether man's law conflicts with God's law:

- 23 • Does this law interfere with my ability to worship my God? (the first of the two great commandments)
- 24 • Does this law cause me to commit idolatry by putting government higher than God?
- 25 • Does this law cause me to sin against my neighbor based on the biblical definition of sin? Does it force me to do
 26 something that is sinful, or prevent me from doing something the bible says I should do?
- 27 • Will following this law not demonstrate love and compassion for my fellow man? For instance, would the law
 28 cause innocent unborn children to be responsible for debts that were incurred during our lifetime, resulting in
 29 financial slavery?

30 If the answer to any of the above questions is **YES**, then you shouldn't follow the law and should do everything you can to
 31 defeat, eliminate, and undermine that law. Here are just a few examples of how to effectively resist and undermine and
 32 protest an unjust law:

- 33 • Picket it.
- 34 • Refuse to subsidize the enforcement of it with our tax dollars.
- 35 • Run for political office and eliminate it once elected.
- 36 • Write our Congressman to complain about it.
- 37 • Vote against it in the ballot box.
- 38 • If the law comes in front of a jury that we are sitting on, we should vote against enforcing it.

39 We can't put it any simpler than that.

40 1.15.2 The Purpose of Law

41 What is the purpose of law? First, lets define it, right from Black's Law Dictionary, Sixth Edition, page 884:

42 *Law. That which is laid down, ordained, or established. A rule or method according to which phenomenon or
 43 actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct
 44 prescribed by controlling authority[the "sovereign"], and having binding legal force. United States Fidelity
 45 and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and
 46 followed by citizens subject to sanctions or legal consequences is a law. Law is a solemn expression of the will
 47 of the supreme [sovereign] power of the State. Calif.Civil Code, §22.*

1 The “law” of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts,
2 and, in absence of statute law, in rulings of its courts. *Dauer's Estate v. Zabel*, 9 Mich.App. 176, 156 N.W.2d
3 34, 37.
4 [*Black's Law Dictionary*, Sixth Edition, page 884]

5 In other words, the “sovereign” within any nation or state is the ruler of that state and makes all the rules and laws with the
6 explicit intention to provide the most complete protection for his, her, or their rights to life, liberty, and property. Different
7 political systems have different sovereigns. In England, which is a monarchy, the sovereign is the King so all laws are
8 enacted by Parliament by or through his delegated authority. In America, the “sovereign” is the People both individually
9 and collectively, “We the People”, who created government to protect their collective and individual rights to life, liberty
10 and property. Here is how the Supreme Court describes it:

11 “Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system,
12 while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the
13 people, by whom and for whom all government exists and acts.”
14 [*Yick Wo v. Hopkins*, [118 U.S. 356](#); 6 S.Ct. 1064 (1886)]

15 Because the People in America are the sovereigns, because we are all equal under the law, and because we have no kings or
16 rulers above us, and because all people have a natural, God given, inviolable right to contract, then the Constitution was
17 used as the vehicle by which the people got together to exercise their sovereignty and power to contract in order to delegate
18 very limited and specific authority to the federal government. Any act done and any law passed by the federal government
19 which is not authorized by the Constitution is unlawful, because not authorized by the written contract called the
20 Constitution that is the source of ALL of their delegated authority. Again, here is how the Supreme Court describes our
21 system of government, which it says is based on “compact”.

22 “In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly
23 acquired by force or fraud, or both...In America, however the case is widely different. Our government is
24 founded upon compact [consent expressed in a written contract called a Constitution or in positive law].
25 Sovereignty was, and is, in the people.”
26 [*Glass v. The Sloop Betsy*, 3 (U.S.) Dall 6]

27 Below is the legal definition of “compact” to prove our point that the Constitution and all federal law written in furtherance
28 of it are indeed a “contract”:

29 “**Compact**, n. An agreement or contract between persons, nations, or states. Commonly applied to working
30 agreements between and among states concerning matters of mutual concern. A contract between parties,
31 which creates obligations and rights capable of being enforced and contemplated as such between the parties,
32 in their distinct and independent characters. A mutual consent of parties concerned respecting some property
33 or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact
34 clause; Confederacy; Interstate compact; Treaty.”
35 [*Black's Law Dictionary*, Sixth Edition, p. 281]

36 Enacting a mutual agreement into positive law and which takes the form of a Constitution, then, becomes the vehicle for
37 proving the fact that the People collectively agreed and directly consented to allow the government to pass laws that will
38 protect their rights. When our federal government then passes laws or “acts”, the Congressional Record becomes the legal
39 evidence or proof of all of the elected representatives who consented to the agreement. Since we sent these representatives
40 to Washington D.C. to represent our interests, then the result is that we indirectly consented to allow them to bind us to any
41 new agreements or contracts (called statutes) written in furtherance of our interests. If the statute or law passed by
42 Congress will have an adverse impact on our rights, it can then be said that indirectly we consented or agreed to any
43 adverse impact, because the majority voted in favor of their elected representatives.

44 Public servants then, are just the apparatus or tool or machinery that the sovereign People use for protecting their life,
45 liberty, and property and thereby governing themselves. It is ironic that the most important single force that law is there to
46 protect from is disobedient public servants who want to usurp authority from the people. Our federal government
47 essentially is structured as an independent contractor to the sovereign states, and the contract is the Constitution. The
48 Contract delegated authority or jurisdiction only over foreign affairs and foreign commerce. There are a few very minor
49 exceptions to this general rule which we will discuss subsequently. As the definition above shows, the apparatus and
50 machinery of government is simply the “rudder” that steers the ship, but the Captain of the ship is the People individually
51 and collectively. In a true Republican Form of Government, the REAL government is the people individually and
52 collectively, and not their public servants.

- 1 Law is therefore the contractual method used by the sovereign for delegating his authority to those under him and for
 2 governing and ruling the nation. Frederick Bastiat in his book *The Law*, further helps us define and understand the purpose
 3 of law:

4 *We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully*
 5 *extend beyond the proper functions of force. When law and force keep a person within the bounds of justice,*
 6 *they impose nothing but a mere negation. They oblige him only to abstain from harming others. They violate*
 7 *neither his personality, his liberty nor his property. They safeguard all of these. They are defensive; they*
 8 *defend equally the rights of all.¹⁴*
 9 *[The Law, Frederick Bastiat]*

- 10 So we can see that law is force and that it must apply equally to all if liberty is to be protected. If it applies unequally to
 11 one class of persons over another, then it turns from being an instrument of liberty to an instrument of oppression and
 12 tyranny.

- 13 Many people think the purpose of law is to promote justice. According to Bastiat, *the purpose of law is to prevent injustice,*
 14 *and there is a world of difference between these two opposing views.* The law, in fact, is only there for public protection,
 15 but NOT for public advocacy of what some bureaucrat “thinks” would be good. Law is a negative concept and not a
 16 positive concept. *Law is there to prevent harm, not to encourage or mandate good.* Even the Bible agrees with this
 17 conclusion, where the Apostle Paul says:

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

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

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

- 26 Our interpretation of what the above scriptures are saying is that you should not confront, interfere with, strive, or oppose a
 27 man unless he has done you some personal harm or is about to cause you harm and you want to prevent it. Your legal
 28 rights define and circumscribe the boundary over which he cannot cross without doing you harm. The act of him doing you
 29 harm is referred to as “evil”. The law is the vehicle for rebuking and correcting the evil and harm under such circumstances
 30 and that is its *only* legitimate purpose. As we made plain in the introduction to Chapter 1, Christians are commanded in
 31 Eccl. 12:13-14 to “fear the Lord”, and “fearing the Lord” is defined in Prov. 8:13 as “hating evil”, which means eliminating
 32 and opposing it at every opportunity. The process of acquiring knowledge about what is evil and hating evil is called
 33 “morality”, and it is the purpose of parenting and every good government to develop and encourage morality in everyone in
 34 society.

- 35 *Consequently, the purpose of the law from a spiritual and legal perspective is only to prevent harm, and NOT to promote*
 36 *good.* Here is another excerpt from Bastiat’s book, *The Law*, that explains this assertion:

37 *Law Is a Negative Concept*

38 *The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is obvious;*
 39 *and the legitimacy cannot be disputed.*

40 *As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the*
 41 *law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that *the purpose of**
 42 **the law is to prevent injustice from reigning.** In fact, it is injustice, instead of justice, that has an existence of
 43 *its own. Justice is achieved only when injustice is absent.*

44 **But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method**
 45 **or a subject of education, a religious faith or creed - then the law is no longer negative; it acts positively upon**
 46 **people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no**

¹⁴ Frederick Bastiat, *The Law*, 1850.

1 *longer need to discuss, to compare, to plan ahead; the law does all this for them. Intelligence becomes a*
 2 *useless prop for the people; they cease to be men; they lose their personality, their liberty, their property.*

3 Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth
 4 imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must
 5 conclude that the law cannot organize labor and industry without organizing injustice.

6 Thomas Jefferson, one of our founding fathers, agreed with this philosophy when he said:

7 *"With all four] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing
 8 more, fellow citizens—a wise and frugal Government, which shall restrain men from injuring one another
 9 [prevent injustice, NOT promote justice], shall leave them otherwise free to regulate their own pursuits of
 10 industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the
 11 sum of good government, and this is necessary to close the circle of our felicities."*

12 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

13 The purpose of the law also *cannot* be to promote charity, because charity and force are incompatible. Promoting charity
 14 with the law is promoting justice, which cannot be the proper role of law. Law should only be used to prevent injustice.
 15 Here is Bastiat's perspective from The Law again:

16 *The Law and Charity*

17 *You say: "There are persons who have no money," and you turn to the law, but the law is not a breast that fills
 18 itself with milk. Nor are the lacteal veins of the law supplied with milk from a source outside the society.
 19 Nothing can enter the public treasury for the benefit of one citizen or one class unless other citizens and other
 20 classes have been forced to send it in. If every person draws from the treasury the amount that he has put in
 21 it, it is true that the law then plunders nobody. But this procedure does nothing for the persons who have no
 22 money. It does not promote equality of income. The law can be an instrument of equalization only as it takes
 23 from some persons and gives to other persons. When the law does this, it is an instrument of plunder.*

24 [The Law, Frederick Bastiat]

25 Another word for plunder is theft. Whenever the government or the people use the law as an instrument of theft, and the
 26 government as a Robinhood, then the purpose of government turns from preventing injustice to:

- 27 • Punishing success by making people who work harder and earn more pay a higher percentage of their income in
 28 taxes. This discourages a proper work ethic.
- 29 • Robbing the rich to give to those who have the most votes. This causes democracies to devolve into “mobocracies”
 30 eventually, as low income persons vote for persons who will rob the rich and give them something for nothing.
 31 (We already have this, in that older people vote consistently for politicians who will expand and protect their
 32 social security benefits, which aren’t a trust fund at all, but instead are a Ponzi scheme paid for by younger
 33 workers, moving money from hand-to-mouth.)”
- 34 • An agent of organized extortion and lawlessness.
- 35 • A destabilizing force in society that undermines public trust and encourages political apathy (voter participation is
 36 the lowest it has been in years.. ever wonder why).

37 Here is what the Supreme Court had to say about this type of plunder:

38 *"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on
 39 favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation.
 40 This is not legislation. It is a decree under legislative forms."*

41 [Loan Association v. Topeka, 20 Wall. 655, (1874)]

42 *"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
 43 support of the government. The word [tax] has never thought to connote the
 44 expropriation of money from one group for the benefit of another."*

45 [U.S. v. Butler, 297 U.S. 1 (1936)]

46 The U.S. Supreme Court in the landmark case of Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895) said the
 47 following regarding what happens when the government becomes a Robinhood and tries to promote equality of result rather
 48 than equality of opportunity. We end up with class warfare in society done using the force of law and a mobocracy
 49 mentality:

1 "The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and
2 more sweeping, until our political contest will become war of the poor against the rich; a war of growing
3 intensity and bitterness.

4 ...

5 The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the
6 burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or
7 religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and
8 disturbance in society."

9 [Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895)]

10 Routine use of government as a means to plunder and rob from its people through taxation is the foundation of socialism.
11 Socialism, therefore, is a form of institutionalized or organized crime. Socialism is also incompatible with Christianity, as
12 discussed in section 4.3.14 of the Great IRS Hoax. Social Security, Medicare, Unemployment taxes and other government
13 entitlement programs are examples of socialist programs which amount to organized crime to the extent that participation in
14 them is compulsory or mandatory. For all practical purposes in today's society, participation in these programs is
15 mandatory for the average employee. Therefore, our government has become an organized crime ring that can and should
16 be prosecuted under RICO laws ([18 U.S.C. 225](#)) for racketeering and extortion.

17 **1.15.3 Natural Law**

18 "Men do not make laws. They do but discover them. Laws must be justified by something more than the will of
19 the majority. They must rest on the eternal foundation of righteousness. That state is most fortunate in its form
20 of government which has the aptest instruments for the discovery of law."
21 [Calvin Coolidge, to the Massachusetts State Senate, January 7, 1914.]

22 Natural law is the origin of the concept and science of justice. It is the source of moral authority from which the
23 government derives its ability to legislate. Bouvier's Law Dictionary (1856) defines Natural Law as follows:

24 *NATURAL LAW: A rule of conduct arising out of natural relations of human beings, established by the Creator,*
25 *and existing prior to any positive precept. Webster. The foundation of this law is placed by the best writers in*
26 *the will of God, discovered by reason, and aided by divine revelation: and its principles, when applicable,*
27 *apply with equal obligation to individuals and to nations. 1 Kent. Comm. 2, note: Id. 4, note. See Jus Naturale.*

28 *The rule and dictate of right reason showing the moral deformity of moral necessity there is in any act,*
29 *according to its suitableness or unsuitableness to a reasonable nature. Tayl. Civil Law, 99.*

30 *This expression, "natural law," or *jus naturale*, was largely used in the philosophical speculations of the*
31 *Roman jurists of the Attoneine age, and was intended to denote a system of rules and principles for the guidance*
32 *of human conduct which, independently of enacted law or of the systems peculiar to any one people, might be*
33 *discovered by the rational intelligence of man, and would be found to grow out of and conform to his nature,*
34 *meaning by that word his whole mental, moral, and physical constitution. The point of departure for this*
35 *conception was the Stoic doctrine of a life ordered "according to nature," which in its turn rested upon the*
36 *purely supposititious existence, in primitive times, of a "state of nature;" that is, a condition of society in which*
37 *men universally were governed solely by a rational and consistent obedience to the needs, impulses, and*
38 *promptings of their true nature, such nature being as yet undefaced by dishonesty, falsehood, or indulgence of*
39 *the baser passions. See Maine, Anc. Law, 50 et seq.*

40 *We understand all laws to be either human or divine, according as they have man or God for their author; and*
41 *divine laws are of two kinds, that is to say: (1) Natural laws; (2) positive or revealed laws. A natural law is*
42 *deemed to Burlamaqui to be "a rule which so necessarily agrees with the nature and state of man that, without*
43 *observing its maxims, the peace and happiness of society can never be preserved." And he says that these are*
44 *called "natural laws" because a knowledge of them may be attained merely by the light of reason, from the fact*
45 *of their essential agreeableness with the constitution of human nature; while, on the contrary, positive or*
46 *revealed laws are not founded upon the general constitution of human nature, but only upon the will of God;*
47 *though in other respects such law is established upon very good reason, and procures the advantage of those to*
48 *whom it is sent. The ceremonial or political laws of the Jews are of this latter class. Borden v. State, 11 Ark.*
49 *527, 44 Am. Dec. 217.*

50 [Bouvier's Law Dictionary (1856)]

- 1 Natural law is necessarily immutable and unchangeable, because it is based on our nature as human beings the way God
 2 created us, which doesn't change. A legislature can no more pass a law changing natural law than man can renounce or
 3 violate the law of gravity. Here is the way Lysander Spooner very lucidly explains the concept of natural law:

4 *"If there be any such principle as justice, it is, of necessity, a natural principle; and, as such, it is a matter of
 5 science, to be learned and applied like any other science. And to talk of either adding to, or taking from, it, by
 6 legislation, is just as false, absurd, and ridiculous as it would be to talk of adding to, or taking away from,
 7 mathematics, chemistry, or any other science, by legislation."*

8 *If there be in nature such a principle as justice, nothing can be added to, or taken from, its supreme authority by
 9 all the legislation of which the entire human race united are capable. And all the attempts of the human race,
 10 or of any portion of it, to add to, or take from, the supreme authority of justice, in any case whatever, is of no
 11 more obligation upon any single human being than is the idle wind.*

12 *If there be such a principle as justice, or natural law, it is the principle, or law, that tells us what rights were
 13 given to every human being at his birth; what rights are, therefore, inherent in him as a human being,
 14 necessarily remain with him during life; and, however capable of being trampled upon, are incapable of being
 15 blotted out, extinguished, annihilated, or separated or eliminated from his nature as a human being, or deprived
 16 of their inherent authority or obligation.*

17 *On the other hand, if there be no such principle as justice, or natural law, then every human being came into
 18 the world utterly destitute of rights; and coming into the world destitute of rights, he must necessarily forever
 19 remain so. For if no one brings any rights with him into the world, clearly no one can ever have any rights of
 20 his own, or give any to another. And the consequence would be that mankind could never have any rights; and
 21 for them to talk of any such things as their rights, would be to talk of things that never had, never will, and
 22 never can have any existence.*

23 *If there be such a natural principle as justice, it is necessarily the highest, and consequently the only and
 24 universal, law for all those to which it is naturally applicable. And, consequently, all human legislation is
 25 simply and always an assumption of authority and dominion, where no right of authority or dominion exists. It
 26 is, therefore, simply and always an intrusion, an absurdity, an usurpation and a crime.*

27 *On the other hand, if there be no such natural principle as justice, there can be no such thing as injustice. If
 28 there be no such natural principle as honesty, there can be no such thing as dishonesty; and no possible act of
 29 either force or fraud, committed by one man against the person or property of another, can be said to be unjust
 30 or dishonest; or be complained of, or prohibited, or punished as such. In short, if there be no such principle as
 31 justice, there can be no such acts as crimes; and all the professions of governments, so called, that they exist,
 32 either in whole or in part, for the punishment or prevention of crimes, are professions that they exist for the
 33 punishment or prevention of what never existed, nor ever can exist. Such professions are therefore confessions
 34 that, so far as crimes are concerned, governments have no occasion to exist; that there is nothing for them to
 35 do, and that there is nothing that they can do. They are confessions that the governments exist for the
 36 punishment and prevention of acts that are, in their nature, simple impossibilities."¹⁵*

- 37 Natural law is based on three main elements, according to Spooner. Underneath these three main elements, we have
 38 assigned the Ten Commandments and other moral laws found in the Bible (in Exodus 20) to show you how they relate:

- 39 1. **Live honestly.**
 - 40 1.1. Tell the truth and do not lie (Exodus 20:16; Exodus 34:6-7; Prov. 19:9).
 - 41 1.2. Make your actions consistent with your words. Make no promises you can't keep. (integrity, Prov. 28:6).
 - 42 1.3. Be a good example to others (Matt. 5:16).
- 43 2. **Hurt no one.**
 - 44 2.1. Do not violate the equal rights of others to life, liberty, and the pursuit of happiness (love your neighbor as
 45 yourself, Matt. 22:39; don't plot evil Zech. 8:17).
 - 46 2.2. Don't kill (Exodus 20:13).
 - 47 2.3. Don't steal (Exodus 20:15).
 - 48 2.4. Take full and complete responsibility for yourself at all times. Don't expect or require your neighbor to take
 49 care of yourself, because this will lead you to steal from your neighbor (1 Tim. 5:8).
 - 50 2.5. Don't commit adultery (Exodus 20:17).
 - 51 2.6. Don't lust after property or sex or money (Exodus 20:17; Prov. 15:27).
- 52 3. **Give everyone his due.**

¹⁵ *The Lysander Spooner Reader*, Lysander Spooner, ISBN 0-930073-06-1, 1992, Fox & Wilkes, San Francisco, CA, pp. 16-18.

- 1 3.1. Put God FIRST on your priority list (Exodus 20:3-11)
 2 3.2. Respect authority when it agrees with natural law (1 Peter 2:13-17).
 3 3.3. Honor all your agreements (Num. 30:2).
 4 3.4. Promote justice by rebuking/punishing people who hurt others (Prov. 24:25;Romans 13:4;Psalms 5:5-6).
 5 3.5. Show mercy and help the less-fortunate when they are down (Psalms 89:14-15).

6 Natural law derives from our conscience, which Christians call the “Holy Spirit”. The author who most eloquently
 7 described and explained natural law was Lysander Spooner. A favorite book which contains most of his better writings is
 8 *The Lysander Spooner Reader*, ISBN 0-930073-06-1, Fox & Wilkes, 938 Howard Street, Ste. 202; San Francisco, CA
 9 94103. The section in that book entitled “Natural Law” beginning on page 11 is most enlightening on the subject of natural
 10 law.

11 Man-made laws which conform to Natural Law are called “malum in se” laws:

12 “*Malum in se. A wrong in itself; an act or case involving illegality from the very nature of the transaction, upon principles of natural moral, and public law. Grindstaff v. State, 214 Tenn. 58, 377 S.W.2d 921, 926; State v. Sheddoudy, 45 N.M. 516, 118 P.2d 280, 287. An act is said to be malum in se when it is inherently and essentially evil, that is, immoral in its nature and injurious in its consequences, without any regard to the fact of its being noticed or punished by the law of the state. Such are most or all of the offenses cognizable at common law (without the denouncement of a statute); as murder, larceny, etc. Compare Malum prohibitum*”
 13 [Black’s Law Dictionary, Sixth Edition, p. 959]

19 1.15.4 Why all man-made law is religious in nature

20 A fascinating book on the subject of Biblical Law entitled *Institutes of Biblical Law* by Rousas John Rushdoony irrefutably
 21 establishes that all law is religious, and that it represents a covenant between man and God which is characterized as divine
 22 revelation. When we consider that government is founded exclusively on law, government itself then becomes a religion to
 23 implement or execute or enforce divine revelation. When government abuses the authority delegated by God through
 24 God’s law, then it also becomes a false religious cult. This exposition is consistent with section 4.3.13 of the *Great IRS*
 25 *Hoax*, which establishes that our present day government is nothing but a cult surrounding the false religion it created with
 26 its own unjust law because this law has become a vain substitute and an affront to God’s Law found in the Bible. Here are
 27 some very insightful quotes from pp. 4-5 of that wonderful book:

28 *Law is in every culture religious in origin. Because law governs man and society, because it establishes and declares the meaning of justice and righteousness, law is inescapably religious, in that it establishes in practical fashion the ultimate concerns of a culture. Accordingly, a fundamental and necessary premise in any and every study of law must be, first, a recognition of this religious nature of law.*

32 *Second, it must be recognized that in any culture the source of law is the god of that society. If law has its source in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or ruler, then that source is the god of that system.* Thus, in Greek culture law was essentially a religiously humanistic concept,

36 *In contrast to every law derived from revelation, nomos for the Greeks originated in the mind (nous). So the genuine nomos is no mere obligatory law, but something in which an entity valid in itself is discovered and appropriated...It is "the order which exists (from time immemorial), is valid and is put into operation.”*¹⁶

40 *Because for the Greeks mind was one being with the ultimate order of things, man's mind was thus able to discover ultimate law (nomos) out of its own resources, by penetrating through the maze of accident and matter to the fundamental ideas of being. As a result, Greek culture became both humanistic, because man's mind was one with ultimacy, and also neoplatonic, ascetic, and hostile to the world of matter, because mind, to be truly itself, had to separate itself from non-mind.*

45 *Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as they find expression in the state, the god of the system.* As Mao Tse-Tung has said, "Our God is none other than the masses of the Chinese people."¹⁷ In Western culture, law has steadily moved away from God to the people (or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.

¹⁶ Hermann Kleinknecht and W. Gutbrod, *Law* (London: Adam and Charles Black, 1962), p. 21

¹⁷ Mao Tse-Tung, *The foolish Old Man Who Removed Mountains* (Peking: Foreign Languages Press, 1966), p. 3.

1 **Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly**
 2 **reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift**
 3 **from Biblical law to humanism, it means that the society now draws its vitality and power from humanism,**
 4 **not from Christian theism.**

5 Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and a
 6 particular religion can be supplanted by another, but the change is simply to another religion. Since the
 7 foundations of law are inescapably religious, no society exists without a religious foundation or without a law-
 8 system which codifies the morality of its religion.

9 **Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce**
 10 **a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in**
 11 **its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a**
 12 **Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic absolutism."¹⁸**
 13 **Every law-system must maintain its existence by hostility to every other law-system and to alien religious**
 14 **foundations or else it commits suicide.**

15 In analyzing now the nature of Biblical law, it is important to note first that, for the Bible, law is revelation. The
 16 Hebrew word for law is torah which means instruction, authoritative direction.¹⁹ The Biblical concept of law is
 17 broader than the legal codes of the Mosaic formulation. It applies to the divine word and instruction in its
 18 totality:

19 ...the earlier prophets also use torah for the divine word proclaimed through them (Is.
 20 viii. 16, cf. also v. 20; Isa. xxx. 9 f.; perhaps also Isa. i. 10). Besides this, certain
 21 passages in the earlier prophets use the word torah also for the commandment of Yahweh
 22 which was written down: thus Hos. viii. 12. Moreover there are clearly examples not only
 23 of ritual matters, but also of ethics.

24 Hence it follows that at any rate in this period torah had the meaning of a divine
 25 instruction, whether it had been written down long ago as a law and was preserved and
 26 pronounced by a priest, or whether the priest was delivering it at that time (Lam. ii. 9;
 27 Ezek. vii. 26; Mal. ii. 4 ff.), or the prophet is commissioned by God to pronounce it for a
 28 definite situation (so perhaps Isa. xxx. 9).

29 Thus what is objectively essential in torah is not the form but the divine authority.²⁰

30 The law is the revelation of God and His righteousness. There is no ground in Scripture for despising the law.
 31 Neither can the law be relegated to the Old Testament and grace to the New:

32 The time-honored distinction between the OT as a book of law and the NT as a book of
 33 divine grace is without grounds or justification. Divine grace and mercy are the
 34 presupposition of law in the OT; and the grace and love of God displayed in the NT
 35 events issue in the legal obligations of the New Covenant. Furthermore, the OT contains
 36 evidence of a long history of legal developments which must be assessed before the place
 37 of law is adequately understood. Paul's polemics against the law in Galatians and
 38 Romans are directed against an understanding of law which is by no means
 39 characteristic of the OT as a whole.²¹

40 There is no contradiction between law and grace. The question in Jame's Epistle is faith and works, not faith
 41 and law.²² Judaism had made law the mediator between God and man, and between God and the world. It was
 42 this view of law, not the law itself, which Jesus attacked. As Himself the Mediator, Jesus rejected the law as
 43 mediator in order to re-establish the law in its God-appointed role as law, the way of holiness. He established
 44 the law by dispensing forgiveness as the law-giver in full support of the law as the convicting word which makes
 45 men sinners.²³ The law was rejected only as mediator and as the source of justification.²⁴ Jesus fully

¹⁸ Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

¹⁹ Ernest F. Kevan, *The Moral Law* (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f. S.R. Driver, "Law (In Old Testament)," in James Hastings, ed., *A Dictionary of the Bible*, vol. III (New York: Charles Scribner's Sons, 1919), p. 64.

²⁰ Keleinknecht and Gutbrod, *Law*, p. 44

²¹ W.J. Harrelson, "Law in the OT," in *The Interpreter's Dictionary of the Bible*, (New York: Abingdon Press, 1962), III, 77.

²² Kelinknecht an Gutbrod, *Law*, p. 125.

²³ *Ibid.*, pp. 74, 81-91.

²⁴ *Ibid.*, p. 95.

1 recognized the law, and obeyed the law. It was only the absurd interpretations of the law He rejected.
 2 Moreover,

3 We are not entitled to gather from the teaching of Jesus in the Gospels that He made any
 4 formal distinction between the Law of Moses and the Law of God. His mission being not
 5 to destroy but to fulfil the Law and the Prophets (Mt. 5:17), so far from saying anything
 6 in disparagement of the Law of Moses or from encouraging His disciples to assume an
 7 attitude of independence with regard to it, He expressly recognized the authority of the
 8 Law of Moses as such, and of the Pharisees as its official interpreters. (Mt. 23:1-3).²⁵

9 With the completion of Christ's work, the role of the Pharisees as interpreters ended, but not the authority of the
 10 Law. In the New Testament era, only apostolically received revelation was ground for any alteration in the law.
 11 The authority of the law remained unchanged.

12 St. Peter, e.g. required a special revelation before he would enter the house of the
 13 uncircumcised Cornelius and admit the first Gentile convert into the Church by baptism
 14 (acts 10:1-48) --a step which did not fail to arouse opposition on the part of those who
 15 "were of the circumcision" (cf. 11:1-18).²⁶

16 The second characteristic of Biblical law is that it is a treaty or covenant. Kline has shown that the form of the
 17 giving of the law, the language of the text, the historical prologue, the requirement of imprecations and
 18 benedictions, and much more, all point to the fact that the law is a treaty established by God with His people.
 19 Indeed, "the revelation committed to the two tables was rather a suzerainty treaty or covenant than a legal
 20 code."²⁷ The full covenant summary, the Ten Commandments, was inscribed on each of the two tables of stone,
 21 one table or copy of the treaty for each party in the treaty, God and Israel.²⁸

22 The two stone tables are not, therefore, to be likened to a stele containing one of the half-
 23 dozen or so known legal codes earlier than or roughly contemporary with Moses as
 24 though God had engraved on these tables a corpus of law. The revelation they contain is
 25 nothing less than an epitome of the covenant granted by Yahweh, the sovereign Lord of
 26 heaven and earth, to his elect and redeemed servant, Israel.

27 Not law, but covenant. That must be affirmed when we are seeking a category
 28 comprehensive enough to do justice to this revelation in its totality. At the same time, the
 29 prominence of the stipulations, reflect in the fact that "the ten words" are the element
 30 used as pars pro toto, signifies the centrality of law in this type of covenant. There is
 31 probably no clearer direction afforded the biblical theologian for defining with biblical
 32 emphasis the type of covenant God adopted to formalize his relationship to his people
 33 than that given in the covenant he gave Israel to perform, even "the ten commandments."
 34 Such a covenant is a declaration of God's lordship, consecrating a people to himself in a
 35 sovereignly dictated order of life.²⁹

36 This latter phrase needs re-emphasis: the covenant is "a sovereignly dictated order of life." God as the
 37 sovereign Lord and Creator gives His law to man as an act of sovereign grace. It is an act of election, of
 38 electing grace (Deut. 7:7f.; 8:17; 9:4-6, etc.).

39 The God to whom the earth belongs will have Israel for His own property, Ex. xix. 5. It is
 40 only on the ground of the gracious election and guidance of God that the divine
 41 commands to the people are given, and therefore the Decalogue, Ex. xx. 2, places at its
 42 forefront the fact of election.³⁰

43 In the law, the total life of man is ordered: "there is no primary distinction between the inner and the outer life;
 44 the holy calling of the people must be realized in both."³¹

²⁵ Hugh H. Currie, "Law of God," in James Hastings, ed., *A Dictionary of Christ and the Gospels* (New York: Charles Scribner's Sons, 1919), I, 685.

²⁶ Olaf Moe, "Law," in James Hastings, ed., *Dictionary of the Apostolic Church* (New York: Charles Scribner's Sons, 1919), I, 685.

²⁷ Meredith G. Line, *Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary* (Grand Rapids: William B. Eerdmans, 1963), p. 16. See also J.A. Thompson: *The Ancient Near Easter Treaties and the Old Testament* (London: The Tyndale Press, 1964).

²⁸ Kline, *op. cit.*, p. 19.

²⁹ *Ibid.*, p. 17.

³⁰ Gustave Friedrich Oehler, *Theology of the Old Testament* (Grand Rapids: Zondervan, 1883), p. 177.

³¹ *Ibid.*, p. 182.

The third characteristic of the Biblical law or covenant is that it constitutes a plan for dominion under God. God called Adam to exercise dominion in terms of God's revelation, God's law (Gen. 1:26 ff.; 2:15-17). This same calling, after the fall, was required of the godly line, and in Noah it was formally renewed (Gen. 9:1-17). It was again renewed with Abraham, with Jacob, with Israel in the person of Moses, with Joshua, David, Solomon (whose Proverbs echo the law), with Hezekiah and Josiah, and finally with Jesus Christ. The sacrament of the Lord's Supper is the renewal of the covenant: "this is my blood of the new testament" (or covenant), so that the sacrament itself re-establishes the law, this time with a new elect group (Matt. 26:28; Mark 14:24; Luke 22:20; 1 Cor. 11:25). The people of the law are now the people of Christ, the believers redeemed by His atoning blood and called by His sovereign election. Kline, in analyzing Hebrews 9:16, 17, in relation to the covenant administration, observes:

...the picture suggested would be that of Christ's children (cf. 2:13) inheriting his universal dominion as their eternal portion (note 9:15b; cf. also 1:14; 2:5 ff; 6:17; 11:7 ff.). And such is the wonder of the messianic Mediator-Testator that the royal inheritance of his sons, which becomes of force only through his death, is nevertheless one of co-regency with the living Testator! For (to follow the typographical direction provided by Heb. 9:16,17 according to the present interpretation) Jesus is both dying Moses and succeeding Joshua. Not merely after a figure but in truth a royal Mediator redivivus, he secures the divine dynasty by succeeding himself in resurrection power and ascension glory.³²

The purpose of God in requiring Adam to exercise dominion over the earth remains His continuing covenant word: man, created in God's image and commanded to subdue the earth and exercise dominion over it in God's name, is recalled to this task and privilege by his redemption and regeneration.

The law is therefore the law for Christian man and Christian society. Nothing is more deadly or more derelict than the notion that the Christian is at liberty with respect to the kind of law he can have. Calvin whose classical humanism gained ascendancy at this point, said of the laws of states, of civil governments:

I will briefly remark, however, by the way, what laws it (the state) may piously use before God, and be rightly governed by among men. And even this I would have preferred passing over in silence, if I did not know that it is a point on which many persons run into dangerous errors. For some deny that a state is well constituted, which neglects the polity of Moses, and is governed by the common laws of nations. The dangerous and seditious nature of this opinion I leave to the examination of others; it will be sufficient for me to have evinced it to be false and foolish.³³

Such ideas, common in Calvinist and Lutheran circles, and in virtually all churches, are still heretical nonsense.³⁴ Calvin favored "the common law of nations." But the common law of nations in his day was Biblical law, although extensively denatured by Roman law. And this "common law of nations" was increasingly evidencing a new religion, humanism. Calvin wanted the establishment of the Christian religion; he could not have it, nor could it last long in Geneva, without Biblical law.

Two Reformed scholars, in writing of the state, declare, "It is to be God's servant, for our welfare. It must exercise justice, and it has the power of the sword."³⁵ Yet these men follow Calvin in rejecting Biblical law for "the common law of nations." But can the state be God's servant and by-pass God's law? And if the state "must exercise justice," how is justice defined, by the nations, or by God? There are as many ideas of justice as there are religions.

The question then is, what law is for the state? Shall it be positive law, after calling for "justice" in the state, declare, "A static legislation valid for all times is an impossibility." Indeed!³⁶ Then what about the commandment, Biblical legislation, if you please, "Thou shalt not kill," and "Thou shalt not steal"? Are they not intended to be valid for all time and in every civil order? By abandoning Biblical law, these Protestant theologians end up in moral and legal relativism.

³² Kline, *Treaty of the Great King*, p. 41.

³³ John Calvin, *Institutes of the Christian Religion*, bk. IV, chap. XX, para. XIV. In the John Allen translation (Philadelphia: Presbyterian Board of Christian Education, 1936), II, 787 f.

³⁴ See H. de Jongste and J.M. van Krimpen, *The Bible and the Life of the Christian*, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff.

³⁵ *Ibid.*, p. 73.

³⁶ *Ibid.*, p. 75.

1 Roman Catholic scholars offer natural law. The origins of this concept are in Roman law and religion. For the
 2 Bible, there is no law in nature, because nature is fallen and cannot be normative. Moreover the source of law
 3 is not nature but God. There is no law in nature but a law over nature, God's law.³⁷

4 *Neither positive law [man's law] nor natural law can reflect more than the sin and apostasy of man: revealed
 5 law [e.g. ONLY THE BIBLE] is the need and privilege of Christian society. It is the only means whereby
 6 man can fulfill his creation mandate of exercising dominion under God. Apart from revealed law [the
 7 BIBLE!], man cannot claim to be under God but only in rebellion against God.*

8 *[Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card
 9 Number 72-79485, pp. 4-5, Emphasis added]*

10 To summarize the findings of this section:

- 11 1. The purpose of law is to describe and codify the morality of a culture. Since only religion can define morality, then all
 12 law is religious in origin.
- 13 2. In any culture, the source of law becomes the god of that society. If law is based on Biblical law, then the God of that
 14 society is the true God. If it becomes the judges or the rulers, who are at war with God, then these rulers become the
 15 god of that society.
- 16 3. In any society, any change of law is an explicit or implicit change of religion.
- 17 4. The disestablishment of religion in any society is an impossibility, because all civilizations are based on law and law is
 18 religious in nature.
- 19 5. There can be no tolerance in a law system for another religion. All religious systems eventually seek to destroy their
 20 competition for the sake of self-preservation. Consequently, governments tend eventually to try to control or eliminate
 21 religions in order to preserve and expand their power.
- 22 6. The laws of our society must derive from Biblical law. Any other result leads to "humanism", apostasy, and mutiny
 23 against God, who is our only King and our Lawgiver.
- 24 7. Humanism is the worship of the "state", which is simply a collection of people under a democratic form of
 25 government. By "worship", we mean obedience to the dictates and mandates of the collective majority. The United
 26 States is NOT a democracy, it is a Republic based on individual rights and sovereignty, NOT collective sovereignty.
- 27 8. The consequence of humanism is moral relativism and disobedience to God's laws, which is sin and apostasy and leads
 28 to separation from God.

29 1.15.5 "Public Law" or "Private Law"?

30 The most important subject to study in the legal field is how to distinguish what is "law" and what is not. This is a subject
 31 that is not taught in law schools, because lawyers and politicians want you to believe that everything they enact into law
 32 imposes an immediate obligation upon you, which is simply not true in the vast majority of cases. Many laws, in fact, are
 33 simply "directory in nature", meaning that you have an option to obey them but they cannot be lawfully enforced if you
 34 don't.

35 *"Directory. A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of
 36 no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative
 37 or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating
 38 to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it
 39 does not affect the validity of the acts done under them, as in the case of statute requiring an officer to prepare
 40 and deliver a document to another officer on or before a certain day."*
 41 *[Black's Law Dictionary, Sixth Edition, p. 460]*

42 This section and the following subsections will therefore concern themselves with teaching the reader how discern between
 43 legislation which imposes an affirmative obligation and liability, and that which is merely "directory in nature" and of no
 44 obligatory force. We will prove that the origin of all law in America is informed, voluntary consent and that where there is
 45 no consent, there is no enforceable legal right to anything. This is a very important subject, because it will help you to
 46 modify your behavior with the goal of freeing you from obeying many legal enactments of your servant government which:

- 47 1. Are not in fact "law" in your specific case.
- 48 2. Are simply "directory in nature" and of no obligatory force.
- 49 3. Are "special law" or "private law" that apply only to a particular group of persons and things that you are not a part of.

³⁷ The very term "nature" is mythical. See R.J. Rushdoony, "The Myth of Nature," in *The Mythology of Science* (Nutley, N.J.: The Craig Press, 1967), pp. 96-98.

- 1 4. Are “private law” disguised as “public law” to deceive you into obedience.
- 2 5. Apply only to government employees and not to the general public as a whole.

- 3 By helping you to discern what is “obligatory” and what is “directory”, we don’t mean to suggest any of the following:
 - 4 1. That the Internal Revenue Code or the Social Security Act are not “law”. They absolutely are.
 - 5 2. That there are no persons subject to them.
 - 6 3. That Subtitle A of the I.R.C. doesn’t apply to anyone. Rather, the group of persons who are subject to it is far more limited than most people realize.
 - 7 4. That “taxpayers” are not subject to the Internal Revenue Code.
 - 8 5. That there are no “taxpayers”.

- 10 In covering this important subject, we will learn to distinguish between “Public law” and “private law”, and we will demonstrate their relationship to “positive law”. We will also hopefully give you the words and tools to argue these issues in a court of law so that you avoid many of the legal traps that many freedom lovers fall into.

13 1.15.5.1.1 Public v. Private law

14 As the *Great IRS Hoax* says in sections 3.3 and 4.3.3, the purpose of law, like the purpose of government, is to protect us from harming each other, in fulfillment of the second great commandment to love our neighbor found in the Bible in Matt. 22:39. The only means by which law can afford that protection is to:

- 17 1. Prohibit and punish harmful behaviors.
- 18 2. Leave men otherwise free to regulate and fully control their own lives.

19 Thomas Jefferson agreed with the above conclusions when he said:

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

26 In the above sense, law is a negative concept: It prevents harm but has no moral authority to promote or mandate any other type of behavior, including the public good. The very basis of the government’s police powers, in fact, is only to prevent harm but not to compel any other behavior. Since the Constitution in the Fourteenth Amendment, Section 1 mandates “equal protection of the laws” to everyone, then all laws dealing with such protection must be “public” and affect everyone equally in society:

31 *“Public law. A general classification of law, consisting generally of constitutional, administrative, criminal,
32 and international law, concerned with the organization of the state, the relations between the state and the
33 people who compose it, the responsibilities of public officers to the state, to each other, and to private persons,
34 and the relations of states to one another. An act which relates to the public as a whole. It may be (1) general
35 (applying to all persons within the jurisdiction), (2) local (applying to a geographical area), or (3) special
36 (relating to an organization which is charged with a public interest).”*

37 *That portion of law that defines rights and duties with either the operation of government, or the relationships
38 between the government and the individuals, associations, and corporations.*

39 *That branch or department of law which is concerned with the state in its political or sovereign capacity,
40 including constitutional and administrative law, and with the definition, regulation, and enforcement of rights
41 in cases where the state is regarded as the subject of the right or object of the duty, --including criminal law
42 and criminal procedure, --and the law of the state, considered in its quasi private personality, i.e., as capable of
43 holding or exercising rights, or acquiring and dealing with property, in the character of an individual. That
44 portion of law which is concerned with political conditions; that is to say, with the powers, rights, duties,
45 capacities, and incapacities which are peculiar to political superiors, supreme and subordinate. In one sense, a
46 designation given to international law, as distinguished from the laws of a particular nation or state. In
47 another sense, a law or statute that applies to the people generally of the nation or state adopting or enacting it,
48 is denominated a public law, as contradistinguished from a private law, affecting an individual or a small
49 number of persons.*

1 See also General law. Compare Private bill; Private law; Special law.”
2 [Blacks Law Dictionary, Sixth Edition, p. 1230]

3 In a Republican form of government, passage of all public laws requires the explicit consent of the governed. That consent
4 is provided through our elected representatives and is provided collectively rather than individually. Any measure passed
5 by a legislature:

- 6 1. Which does not limit itself to prohibiting and punishing harmful behaviors.
7 2. Does not apply to everyone equally (equal protection of the laws).
8 3. Was passed without the consent of the governed.

9 . . . is therefore voluntary and cannot be called a “Public law”. Any law that does not confine itself strictly to public
10 protection and which is enforced through the police powers of the state is classified as “Private Law”, “Special Law”,
11 “Administrative Law”, or “Civil Law”. The only way that such measures can adversely affect our rights or become
12 enforceable against anyone is by the exercise of our private right to contract. We must consent individually to anything that
13 does not demonstrably prevent harm. Anything that we privately consent to and which affects only those who consent is
14 called “private law”.

15 *“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among
16 individuals, associations, and corporations. As used in contradistinction to public law, the term means all that
17 part of the law which is administered between citizen and citizen, o which is concerned with the definition,
18 regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person
19 upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare
20 Public Law.”*
21 [Black's Law Dictionary, Sixth Edition, p. 1196]

22 Those who consent individually to a private law are the only ones subject to its provisions. For them, this enactment is
23 referred to as “special law”:

24 *“special law. One relating to particular persons or things; one made for individual cases or for particular
25 places or districts; one operating upon a selected class, rather than upon the public generally. A private law.
26 A law is “special” when it is different from others of the same general kind or designed for a particular purpose,
27 or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either
28 particular persons, places, or things or to persons, places, or things which, though not particularized, are
29 separated by any method of selection from the whole class to which the law might, but not such legislation, be
30 applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d 751, 754. A special law
31 applies only to an individual or a number of individuals out of a single class similarly situated and affected, or
32 to a special locality. Board of County Com's of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d 361,
33 362. See also Private bill; Private law. Compare General law; Public law.”*
34 [Black's Law Dictionary, Sixth Edition, pp. 1397-1398]

35 All “special laws” are by individual consent of the parties only. “Special law” is a subset of and a type of “private law”.
36 An example of “special law” is a private contract between individuals.

37 In the context of the government, “special laws” usually deal with procuring “privileges” relating to a regulated or licensed
38 activity. An example would be Social Security. You can only become subject to the provisions of the Social Security Act
39 by signing up for it using the SS-5 form. Those who never signed up for it or who quit the program are not subject to any
40 of the codes relating to it. For those who never signed up for or consented to Social Security by applying:

- 41 1. The Social Security Act is NOT “law” and is irrelevant.
42 2. The Social Security Act is not enforceable against them and may not adversely affect their rights. It is “foreign” and
43 “alien” to the jurisdiction and forum within which they live.

44 The same arguments apply to Subtitle A of the Internal Revenue Code, which is the individual income tax:

- 45 1. Only certain selected groups of people are even allowed to consent to the provisions of the code under Subtitle A.
46 Nearly all of these people hold a “public office” in the United States government and are engaged in a “trade or
47 business”, which is a privileged, regulated, and taxable activity.
48 2. Those who consented to the I.R.C. by procuring the privilege of taking any kind of deductions or credits under 26
49 U.S.C. sections 32 or 162 or who signed a “contract” called a W-4 or a 1040 become subject to its provisions.

- 1 3. Those subject to the provisions of the I.R.C. are defined as “taxpayers” in [26 U.S.C. §7701\(a\)\(14\)](#) and they must
2 comply with ALL of its provisions, including the criminal provisions.
3 4. Those in states of the Union who never explicitly consented to be subject to the Internal Revenue Code are called
4 “nontaxpayers”. For them:
5 4.1. Its provisions are not “law” and are irrelevant.
6 4.2. They may not be the target of IRS enforcement actions.
7 4.3. All IRS notices directed at “taxpayers” may not be sent to them.
8 5. A government which wants to STEAL your money through fraud will try to hide the mandatory requirement for
9 consent so that you falsely believe compliance is mandatory:
10 5.1. They will try to make the process of consenting “invisible” and keep you unaware that you are consenting.
11 5.2. They will remove references to “nontaxpayers” off their website.
12 5.3. When asked about whether the “code” is voluntary, they will lie to you and tell you that it isn’t.
13 5.4. They will pretend like a “private law” is a “public law”.
14 5.5. They will ensure that all paperwork, such as the W-4, in which you consent hides the fact that it is a contract
15 or agreement. Look at the W-4 form: Do you see any reference to the word “agreement” on it? Well guess what,
16 it’s an agreement and you didn’t even know. The regulations at 26 CFR §31.3401(a)-3(a) say it’s an
17 “agreement”, which is a contract. Why didn’t your public SERVANTS tell you this? Because they want to fool
18 you into thinking that participation is mandatory and that the I.R.C. is a “public law”, when in fact, it is a “private
19 law” that you must consent to in order to be subject to.

20 On a few very rare occasions, some people have gotten employees of the IRS to admit some of the above facts. Below is a
21 link to a remarkable letter signed by an IRS Disclosure Officer, Cynthia Mills, which admits that the Internal Revenue
22 Code is “special law” and is essentially voluntary and avoidable:

23 <http://sedm.org/Exhibits/EX1000.pdf>

24 The other interesting thing to observe about our deceitful public servants is that if they want to trick you into complying,
25 then they will:

- 26 1. Want to label everything they pass, including “private law”, as “public law”.
27 2. Mix and confuse private law with public law and make the two indistinguishable. For instance, when they propose a
28 bill, they will call it a “public law” and then load it down with a bunch of pork barrel “private law” provisions.
29 3. Make it so confusing and difficult to distinguish what is public law from what is private law, that people will just give
30 up and be forced to assume falsely that everything is “public law”. The result is the equivalent of “government
31 idolatry”: Assuming authority that does not lawfully exist.

32 Since the foundation of this country, the U.S. Congress has had two sections of laws they pass in the Statutes at Large:
33 Public Law and Private Law. Every year, the Statutes at Large are published in two volumes: Public Law and Private Law.
34 In many cases, a bill they pass will identify itself as “public law” and be published in the volume labeled “Public law”
35 when in fact it has provisions that are actually “private law”. Then they will obfuscate the definitions or not include
36 definitions, called “words of art”, so as to fool you into thinking that what is actually a private law is a public law. In
37 effect, they will procure your consent through constructive fraud and deceit using the very words of the law itself.

38 ***“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather
39 together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and
40 my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own
41 wickedness; the Lord our God shall cut them off.”***
42 [Psalms 94:20-23, Bible, NKJV]

43 **Question:** Who else but wicked lawmakers could the Bible be referring to in the above scripture? Now do you know why
44 the book of Revelations refers to the “kings of the earth” as “the Beast” in Rev. 19:19?

45 We’ll now provide an enlightening table comparing “public law” and “private law” as a way to summarize what we have
46 learned so far:

#	Characteristic	Public law	Private/Special law
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#	Characteristic	Public law	Private/Special law
1	Consent provided	Collectively	Individually
2	Party consenting	Elected representatives	Individuals
3	Your consent provided	Indirectly	Directly
4	Consent procured through	Offer of enhanced protection/security	Offer of special “privilege” or benefits, which are usually financial in nature
5	Consent manifested by you through	Voting for your elected representatives	Signing the contract Engaging in certain regulated, or licensed activities. E.g.: Contractor’s License, Business License, Marriage License, etc.
6	When consent procured through fraud or duress or absent constitutional authority or fully informed consent, law is called	“Decree under legislative form” (see <i>Loan Assoc. v. Topeka</i> , 87 U.S. 655 (1974)) Unconstitutional act Tyranny	Adhesion contract Usury Extortion Racketeering
7	Tyranny and dishonesty in government manifested by	Confusing Public law with private law Obfuscating law using “words of art”	Refusing to identify the privileged activities Making “excise taxes” on privileges appear like unavoidable “direct taxes” Making that which is a “code” and not positive law to appear as though it is
8	Proposed version that has not yet been ratified is called	“Bill”	Offer Proposal Bid
9	Ratified/enacted version called	“Statute” “Legislation” “Enactment” “Positive law”	“Contract” “Code”
10	Law affects	Everyone equally within the territorial jurisdiction of the government (equal protection)	Only parties who provided consent
11	Those subject to the law are called	“Subject to” “Liable”	“Liable”
12	Limits upon content of law?	Limited by Constitution	Limited only by what parties will agree/consent to
13	Enforceability of enacted/ratified version	Requires implementing regulations published in the federal register	May be enforced by statute and without implementing regulations
14	Territorial enforcement authority	Limited to territorial jurisdiction of enacting government	Can be enforced only in federal court if Federal government is party. Can be enforced only in state court if state government is a party. This is a result of the Separation of Powers Doctrine.
15	Examples of language within such a law	“All persons...” “Every person...” “All individuals...”	“A person...” “An individual...” “A person subject to...”

1 Now let's apply what we have learned in this section to a famous example: The Ten Commandments. We will
 2 demonstrate for you how to deduce the nature of each commandment as being either “public law” or “private law”. The
 3 rules are simple:

4 1. Everything that says “thou shalt NOT” or uses the word “no” and carries with it a punishment is a “public law”.

1 2. Everything that says “thou shalt” is a “private law” that is essentially a voluntary contract. It has no punishment for
2 disobedience but usually has a blessing for obedience.

3 To start off, we will list each of the ten commandments, from Exodus 20:3-17, NKJV:

- 4 1. "You shall have no other gods before Me.
 5 2. "You shall not make for yourself a carved image--any likeness of anything that is in heaven above, or that is in the
 6 earth beneath, or that is in the water under the earth; ⁵you shall not bow down to them nor serve them. For I, the LORD
 7 your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of
 8 those who hate Me, ⁶but showing mercy to thousands, to those who love Me and keep My commandments.
 9 3. "You shall not take the name of the LORD your God in vain, for the LORD will not hold him guiltless who takes His
 10 name in vain.
 11 4. "Remember the Sabbath day, to keep it holy. Six days you shall labor and do all your work, but the seventh day is the
 12 Sabbath of the LORD your God. In it you shall do no work: you, nor your son, nor your daughter, nor your male
 13 servant, nor your female servant, nor your cattle, nor your stranger who is within your gates. For in six days the LORD
 14 made the heavens and the earth, the sea, and all that is in them, and rested the seventh day. Therefore the LORD
 15 blessed the Sabbath day and hallowed it.
 16 5. "Honor your father and your mother, that your days may be long upon the land which the LORD your God is giving
 17 you.
 18 6. "You shall not murder.
 19 7. "You shall not commit adultery.
 20 8. "You shall not steal.
 21 9. "You shall not bear false witness against your neighbor.
 22 10. "You shall not covet your neighbor's house; you shall not covet your neighbor's wife, nor his male servant, nor his
 23 female servant, nor his ox, nor his donkey, nor anything that is your neighbor's."

24 Now some statistics on the above commandments based on our analysis in this section:

- 25 1. Commandments 1,2,3,6,7,8,9,10 are “public law”. They are things you cannot do and which apply equally to
 26 everyone. Disobeying these laws will harm either ourself or our neighbor, will offend God, and carry with them
 27 punishments for disobedience.
 28 2. Commandments 4 and 5 are “private law”, and apply only to those who consent. Blessings flow from obeying them
 29 but no punishment is given for disobeying them anywhere in the Bible. Below is an example of the blessings of
 30 obedience to this “private law”:

31 "Honor your father and your mother, that your days may be long upon the land which the LORD your God is
 32 giving you"
 33 [Exodus 20:12, Bible, NKJV].

34 "Honor your father and your mother, as the LORD your God has commanded you, that your days may be long,
 35 and that it may be well with you in the land which the LORD your God is giving you."
 36 [Deut. 5:16, Bible, NKJV]

- 37 3. The first four commandments deal with our vertical relationship with God, our Creator, in satisfaction of the first Great
 38 Commandment to love our God found in Matt. 22:37.
 39 4. The last six commandments deal with our horizontal, earthly relationship with our neighbor, in satisfaction of the
 40 second of two Great Commandments to love our neighbor found in Matt. 22:39.

41 How do we turn a “private law” into a “public law”? Let’s use the fifth commandment above to “honor your father and
 42 mother”. Below is a restatement of that “private law” that makes it a “public law”. A harmful behavior of “cursing” is
 43 being given the punishment of death:

44 "He who curses father or mother, let him be put to death."
 45 [Exodus 21:17, Bible, NKJV]

46 One last important concept needs to be explained about how to distinguish Public Law or Private law. When reading a
 47 statute or code, if the law uses such phrases as “All persons..” or “Everyone..” or “All individuals..”, then it applies equally
 48 to everyone and therefore is most likely a “public law”. If the code uses such phrases as “An individual...” instead of “All

1 individuals..”, then it is probably a private or special law that only applies to those who consent to it. The only element
 2 necessary in addition to such language in order to make such a section of code into “law” is the consent of the governed,
 3 which means the section of code must be formally enacted by the sovereigns within that system of government. If it was
 4 never enacted through such consent of the governed, then it can’t be described as “law”, except possibly to those specific
 5 individuals who, through either and explicit signed written agreement or their conduct, express their consent to be bound by
 6 it.

7 **1.15.5.1.2 Why and how the government deceives you into believing that “private law” is “public**
 8 **law” in order to PLUNDER and ENSLAVE you unlawfully**

9 Your public servants in the Legislative Branch know that the only way they can lawfully through legislation reach inside
 10 the “cookie jar”, which are the “foreign states” called states of the Union, is through the operation of “private law” for
 11 nearly all subject matters except interstate and foreign commerce. They also know that since private law requires explicit
 12 consent and that most people would not voluntarily give up their life, liberty, property, or sovereignty, that the only way
 13 they are going to procure such consent is by fooling them into believing that private law is public law that everyone MUST
 14 obey. They do this by the following means:

- 15 1. They will pretend like a “private law” is a “public law”.
- 16 2. They will deny attempts to characterize their activities truthfully as “private law” both in the laws they publish and
 17 their court rulings.
- 18 3. They will call their enactment a “code” but never refer to it as a “law”. It doesn’t become “law” for anyone until they
 19 explicitly consent to it. All “law” implicitly conveys rights to the parties, and no rights exist where there is no one who
 20 consents to a “code”! Look at 1 U.S.C. §204 and you will see that Title 26 of the Internal Revenue Code is never
 21 referred to as a “law”.
- 22 4. They will call those who consent “residents” and those who don’t consent “aliens” or “transient foreigners”. By doing
 23 this, they aren’t implying that you LIVE within their jurisdiction, but instead that you are a party to their private law
 24 contract who has a “res”, which is a collection of rights and benefits “ident”-ified within their jurisdiction. Sneaky,
 25 huh?

26 **Resident.** *“Any person who occupies a dwelling within the State, has a present intent to remain within the State*
 27 *for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence*
 28 *within the State together with indicia that his presence within the State is something other than merely*
 29 *transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who*
 30 *resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one*
 31 *who resides or abides. [Hanson v. P.A. Peterson Home Ass’n, 35 Ill.App2d 134, 182 N.E.2d 237, 240]*
 32 *[Underlines added]*

33 Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [Kelm
 34 v. Carlson, C.A.Ohio, 473, F2d 1267, 1271]
 35 [Black’s Law Dictionary, Sixth Edition, p. 1309]

36 The term “the State” they are referring to in the case of most private law usually means “the government” and not the
 37 people that it serves. Everyone who is party to the private law or special law usually are agents, public officers, or
 38 “employees” of the government in one form or another. See the following for proof:

Why Your Government is Either a Thief or You are a “Public Official” for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

- 39 5. They will try to make the process of consenting “invisible” and keep you unaware that you are consenting.
- 40 6. When you contact them to notify them that you have withdrawn your consent and rescinded your signatures on any
 41 forms you filled out, they will LIE to you by telling you that there is no way to quit the program.
- 42 7. They will remove references to people who don’t consent off their website and from their publications. They will also
 43 forbid their employees, through internal policy, from recognizing, helping, or communicating with those who did not
 44 consent. For instance, they will refuse to recognize the existence of “nontaxpayers” or people who are not “licensed”
 45 or privileged in some way. These people are the equivalent of “aliens” as far as they are concerned.
- 46 8. When asked about whether the “code” is voluntary, they will lie to you and tell you that it isn’t, and that EVERYONE
 47 is obligated to obey it, even though only those who consent in fact are.
- 48 9. They will commit constructive fraud by abuse the rules of statutory construction to include things in definitions that do
 49 not appear anywhere within the law in order to make “private law” look like “public law” that applies to everyone.
 50 See:

The Meaning of the Words “includes” and “Including”

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/Includes.pdf>

10. They will ensure that all paperwork that you sign in which you consent hides the fact that it is a contract or agreement.
- Look at the W-4 form: Do you see any reference to the word “agreement” on it? Well guess what, it’s an agreement and you didn’t even know. The regulations at 26 CFR §31.3401(a)-3(a) say it’s an “agreement”, which is a contract. Why didn’t your public SERVANTS tell you this? Because they want to fool you into thinking that participation is mandatory and that the I.R.C. is a “public law”, when in fact, it is a “private law” that you must consent to in order to be subject to.
- 7 The government will play all the above games because deep down, they know their primary duty is to protect you, and that the only people they can really regulate or control are their own employees in the process of protecting you. Therefore, they have to make you into one of their own employees or agents or contractors in order to get ANY jurisdiction over you:

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

[[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 \(1997\)](#)]

- 18 How can we know this is happening for any given interaction with the government? It’s really quite simple. Let us give you an example. Just about every municipality in the country has a system of higher education. Every one of them charges TWO rates for their tuition: 1. Resident; 2. Nonresident. The Constitution in Section 1 of the Fourteenth Amendment requires “equal protection”, which means EVERYONE, resident or nonresident, is EQUAL under the law. It’s logical to ask:

23 *“How can they discriminate against nonresidents by charging them a significantly higher rate of college tuition
24 than residents without violating the equal protection clauses of the Constitution? Why hasn’t someone litigated
25 this in court already and fixed this injustice?”*

- 26 The answer is that:

- 27 1. The municipality has created a PRIVATE corporation under the authority of PRIVATE law.
- 28 2. Those who partake of the benefits of this PRIVATE corporation are partaking of a PRIVILEGE, and can only procure
29 the PRIVILEGE by consenting to the contract codified within the laws of the municipality.
- 30 3. The written application for the benefit constitutes the “consent” to the contract, even though the complete terms of the
31 contract do not appear on the contract itself. In practice, the terms of the contract, like the laws themselves, are so
32 voluminous that it would be impractical to publish them on the form used to apply for the benefit. Therefore, the terms
33 are deliberately left out so that the applicant, in practical effect, is signing a BLANK CHECK! The government, by
34 rewriting its laws, can change the terms of the contract at any time without your explicit consent!

35 *CALIFORNIA CIVIL CODE
36 DIVISION 3. OBLIGATIONS
37 PART 2. CONTRACTS
38 CHAPTER 3. CONSENT*

Section 1589

42 *1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
43 arising from it, so far as the facts are known, or ought to be known, to the person accepting.*

- 44 4. The method for providing “reasonable notice” of the terms of the “constructive contract” or “implied contract” is by
45 publication of a “code” by the municipality within its municipal ordinances. They call it a “code” because it isn’t law
46 until someone consents to it! In that sense, it is an “invisible contract”, because most people never read the laws that
47 their government publishes and couldn’t read or research the law if their life depended on it. The federal and state
48 courts have repeatedly affirmed that everyone has a duty to seek out, read, and know the law:

*But it must be remembered that all are presumed to know the law, and that whoever deals with a
municipality*643 is bound to know the extent of its powers. Those who contract with it, or furnish it supplies,*

1 *do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on*
 2 *the part of the representatives of the municipality, there is no danger of loss."*
 3 *[San Francisco Gas Co. v. Brickwedel, 62 Cal. 641 (1882).*
 4 *See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65*
 5 *Cal.app. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco*
 6 *Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]*

8 *"Every citizen of the United States is supposed to know the law. . ."*
 9 *[Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869)]*

11 **"Of course, ignorance of the law does not excuse misconduct in any one, least of all in a sworn officer of the**
 12 **law.** But this is a quasi criminal action, and in fixing the penalty to be imposed the court should properly take
 13 into account the motives and purposes which actuated the accused. Applying these considerations, we think the
 14 requirements of the situation will be satisfied by a judgment suspending the respondent from practice for a
 15 limited time."
 16 *[In re McCowan, 177 Cal. 93, 170 P. 1100 (1917)]*

18 **It is one of the fundamental maxims of the common law that ignorance of the law excuses no one. If**
 19 **ignorance of the law could in all cases be the foundation of a suit in equity for relief, there would be no end**
 20 **of litigation, and the administration of justice would become in effect impracticable.** There would be but few
 21 cases in which one party or the other would not allege it as a ground for exemption from legal liability, and the
 22 extent of the legal knowledge of each individual suitor would be the material fact on which judgment would be
 23 founded. Instead of trying the facts of the case and applying the law to such facts, the time of the court would be
 24 occupied in determining whether or not the parties knew the law at the time the contract was made or the
 25 transaction entered into. The administration of justice in the courts is a practical system for the regulation of
 26 the transactions of life in the business world. It assumes, and must assume, that all persons of sound and mature
 27 mind know the law, otherwise there would be no security in legal rights and no certainty in judicial
 28 investigations."
 29 *[Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905)]*

31 *Every man is supposed to know the law. A party who makes a contract with an officer [of the government]*
 32 *without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids*
 33 *in the violation of the law."*
 34 *[Clark v. United States, 95 U.S. 539 (1877)]*

35 Even the Bible itself condemns those who don't' read, learn, or obey the law!:

36 *"One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination."*
 37 *[Prov. 28:9, Bible, NKJV]*

38 *"But this crowd that does not know [and quote and follow and use] the law is accursed."*
 39 *[John 7:49, Bible, NKJV]*

40 *"Salvation is far from the wicked, For they do not seek Your statutes."*
 41 *[Psalms 119:155, Bible, NKJV]*

42 The fundamental injustices in the above SCHEME are the following:

- 43 1. The contract, BEFORE IT WAS SIGNED, was not "law" for the applicant, but simply a "code". Private law is not
 44 "law" for those who are not subject to it. Only those who explicitly consent to it are subject and *only* for them can it be
 45 called "law". The contract "activates" and becomes "law" only AFTER it is consented to. Before it is consented to, it
 46 is simply a "proposal" or an "offer".
- 47 2. It is therefore unreasonable for any court of law to infer that the a person has a "duty" to read or learn or know that
 48 which is not "law" for him or that doesn't pertain to him. Therefore, there is no way that it can use the maxim of law
 49 that "everyone is supposed to know the law" as an excuse to PRESUME that he the applicant had "reasonable notice"
 50 of the terms of a contract that were never spelled out on the application itself. No court, we might add, has ever said:

51 *"Every citizen of the United States is supposed to read and know and learn 'codes' but not 'laws' that don't*
 52 *pertain to him."*

- 1 3. The municipality has deprived other PRIVATE corporations of *equal* protection who are engaged in the *same*
 2 competitive activity as the government's competitive PRIVATE corporation. For instance:
 3 3.1. Other competing private corporations are not allowed to publish their administrative regulations within the
 municipal code like the government does. Why not?
 4 3.2. Other private corporations do not enjoy the same kind of subsidies from the municipality as the state-run schools
 do.
 5 3.3. Other private corporations cannot assert "sovereign immunity" to protect their PRIVATE business activities like
 the government can.
- 6
 7
 8
- 9 The way out of the above quagmire for people dealing with the government is simply to write the following on every
 10 government form, so that you don't surrender any rights under it:

11 *"All rights reserved without prejudice, UCC I-308"*

- 12 There are yet *other* ways that the government abuses this deception to unlawfully protect and enlarge its PRIVATE
 13 business pursuits, such as junior college, Social Security, Medicare, etc. The Supreme Court has created a judicial doctrine
 14 not found within the Constitution called "sovereign immunity", which requires that both the federal government and the
 15 states of the Union may not be sued in their own courts without their consent.

16 *The exemption of the United States from being impleaded without their consent is, as has often been affirmed by*
 17 *this court, as absolute as that of the crown of England or any other sovereign. In Cohens v. Virginia, 6 Wheat.*
 18 *264, 411, Chief Justice MARSHALL said: 'The universally-received opinion is that [106 U.S. 196, 227]*
 19 *no suit can be commenced or prosecuted against the United States.' In Beers v. Arkansas, 20 How. 527, 529,*
 20 *Chief Justice TANEY said: 'It is an established principle of jurisprudence, in all civilized nations, that the*
 21 *sovereign cannot be sued in its own courts, or in any other, without its consent and permission; but it may, if it*
 22 *thinks proper, waive this privilege, and permit itself to be made a defendant in a suit by individuals, or by*
 23 *another state. And as this permission is altogether voluntary on the part of the sovereignty, it follows that it may*
 24 *prescribe the terms and conditions on which it consents to be sued, and the manner in which the suit shall be*
 25 *conducted, and may withdraw its consent whenever it may suppose that justice to the public requires it.' In the*
 26 *same spirit, Mr. Justice DAVIS, delivering the judgment of the court in Nichols v. U. S. 7 Wall. 122, 126, said:*
 27 *'Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation they*
 28 *are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is fundamental,*
 29 *applies to every sovereign power, and, but for the protection which it affords, the government would be unable*
 30 *to perform the various duties for which it was created.' See, also, U. S. v. Clarke, 8 Pet. 436, 444; Cary v.*
 31 *Curtis, 3 How. 236, 245, 256; U. S. v. McLemore, 4 How. 286, 289; Hill v. U. S. 9 How. 386, 389; Recside v.*
 32 *Walker, 11 How. 272, 290; De Groot v. U. S. 5 Wall. 419, 431; U. S. v. Eckford, 6 Wall. 484, 488; The Siren, 7*
 33 *Wall. 152, 154; The Davis, 10 Wall. 15, 20; U. S. v. O'Keefe, 11 Wall. 178; Case v. Terrell, 11 Wall. 199, 201;*
 34 *Carr v. U. S. 98 U.S. 433, 437; U. S. v. Thompson, 98 U.S. 486, 489; Railroad Co. v. Tennessee, 101 U.S. 337*
 35 *; Railroad Co. v. Alabama, 101 U.S. 832.*
 36 *[U.S. v. Lee, 106 U.S. 196 (1882)]*

38 *A state's freedom from litigation was established as a constitutional right through the Eleventh Amendment.*
 39 *The inherent nature of sovereignty prevents actions against a state by its own citizens without its consent.*
 40 *[491 U.S. 39] In Atascadero, 473 U.S. at 242, we identified this principle as an essential element of the*
 41 *constitutional checks and balances:*

42 *The "constitutionally mandated balance of power" between the States and the Federal Government was adopted*
 43 *by the Framers to ensure the protection of "our fundamental liberties." [Garcia v. San Antonio Metropolitan*
 44 *Transit Authority, 469 U.S. 528, 572 (Powell, J., dissenting)]. By guaranteeing the sovereign immunity of the*
 45 *States against suit in federal court, the Eleventh Amendment serves to maintain this balance.*
 46 *[Great Northern Ins. Co. v. Read, 322 U.S. 47, 51 (1944)]*

- 47 States and the federal government both have historically abused the confusion between "private law" and "public law" so
 48 that they could unlawfully and unjustly assert "sovereign immunity" to protect what actually amounts to PRIVATE
 49 business enterprises and PRIVATE municipal and federal corporations they have set up for their own pecuniary benefit.
 50 The U.S. Supreme Court has repeatedly said that when a government engages in PRIVATE business concerns, it surrenders
 51 its sovereign immunity to suit and devolves to that of a private business corporation as far as standing in court:

52 *When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its*
 53 *"core" responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental*
 54 *obligation.*
 55 *[College Savings Bank v. Florida Prepaid Postsecondary Education Expense, 527 U.S. 666 (1999)]*

1 "What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the
 2 State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal
 3 division of the State having the power of taxation, there is in the contract a tacit reservation of a right in the
 4 debtor to raise contributions out of the money promised to be paid before payment? That cannot be, because if
 5 it could, the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an
 6 obligation to do, and a right not to do; an obligation to pay a certain sum, and a right to retain it in the shape
 7 of a tax. It is against the rules, both of law and of reason, to admit by implication in the construction of a
 8 contract a principle which goes in destruction of it.'

The truth is, States and cities, when they borrow money and contract to repay it with interest, are not acting as sovereignties. They come down to the level of ordinary individuals. Their contracts have the same meaning as that of similar contracts between private persons. Hence, instead of there being in the undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment, the contract should be regarded as an assurance that such a right will not be exercised. A promise to pay, **With a reserved right to deny or change the effect of the promise, is an absurdity.**"

Is, then, property, which consists in the promise of a State, or of a municipality of a State, beyond the reach of taxation? We do not affirm that it is. A State may undoubtedly tax any of its creditors within its jurisdiction for the debt due to him, and regulate the amount of the tax by the rate of interest the debt bears, if its promise be left unchanged. A tax thus laid impairs no obligation assumed. It leaves the contract untouched. But until payment of the debt or interest has been made, as stipulated, we think no act of State sovereignty can work an exoneration from what has been promised to the [446] creditor; namely, payment to him, without a violation of the Constitution. The true rule of every case of property founded on contract with the government is this: It must first be reduced into possession, and then it will become subject, in common with other similar property, to the right of the government to raise contributions upon it. It may be said that the government may fulfil this principle by paying the interest with one hand, and taking back the amount of the tax with the other. But to this the answer is, that, to comply truly with the rule, the tax must be upon all the money of the community, not upon the particular portion of it which is paid to the public creditors, and it ought besides to be so regulated as not to include a lien of the tax upon the fund. The creditor should be no otherwise acted upon than as every other possessor of money; and, consequently, the money he receives from the public can then only be a fit subject of taxation when it is entirely separated' (from the contract), 'and thrown undistinguished into the common mass.' ³ Hamilton, Works, 514 et seq. Thus only can contracts with the State be allowed to have the same meaning as all other similar contracts have.
[Murray v. City of Charleston, 96 U.S. 432 (1877)]

Moreover, if the dissent were correct that the sovereign acts doctrine permits the Government to abrogate its contractual commitments in "regulatory" cases even where it simply sought to avoid contracts it had come to regret, then the Government's sovereign contracting power would be of very little use in this broad sphere of public activity. We rejected a virtually identical argument in *Perry v. United States*, 294 U.S. 330 (1935), in which Congress had passed a resolution regulating the payment of obligations in gold. We held that the law could not be applied to the Government's own obligations, noting that "the right to make binding obligations is a competence attaching to sovereignty." *Id.* at 353.

See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("The United States does business on business terms") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926)); *Perry v. United States*, *supra* at 352 (1935) ("When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent") (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf"); *Cooke v. United States*, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there").

See *Jones*, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant"); *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]here [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing

1 action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz
 2 drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize
 3 the need to treat the government-as-contractor the same as a private party.
 4 [[United States v. Winstar Corp.](#) 518 U.S. 839 (1996)]

5 How does the government abuse sovereign immunity to protect PRIVATE business activities? Let's use the Internal
 6 Revenue Code, for example, which we now know is "private law":

- 7 1. The Internal Revenue Code is identified as a "code" and not a "law" in 1 U.S.C. §204. In fact, it is a "code" of
 8 repealed laws. 53 Stat. 1 REPEALED the entire Internal Revenue Code, leaving no "law" left to enforce.
 9 2. No court ruling we have ever read at the supreme court or district court level acknowledges whether the Internal
 10 Revenue Code is either "private law" or "public law". This is deliberate, because they want to perpetuate the FRAUD
 11 and FALSE PRESUMPTION in the minds of the American public and the legal profession that it is "public law" that
 12 applies to everyone.
 13 3. Those persons who claim to be "nontaxpayers" not subject to the private law that is the Internal Revenue Code
 14 preserve all their constitutional rights and are free to challenge the constitutionality of the enforcement of any provision
 15 of this "code" against them in any court of law.

16 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,
 17 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and
 18 no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not
 19 assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
 20 [[Long v. Rasmussen](#), 281 F. 236 (1922)]

21 *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and
 22 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the
 23 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
 24 no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]
 25 Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*
 26 [[Economy Plumbing & Heating v. U.S.](#), 470 F2d. 585 (1972)]

- 27 4. When "nontaxpayers" have historically challenged the constitutionality of UNLAWFULLY enforcing provisions of the
 28 "contract" called the Internal Revenue Code Subtitle A against those who never consented to it, federal courts have
 29 repeatedly and unlawfully invoked provisions within the contract itself that don't apply to the litigant as an excuse to
 30 circumvent the challenge. For instance, the Anti-Injunction Act, 26 U.S.C. §7421 says that federal courts may not
 31 restrain or interfere with the assessment or collection of any "tax".

32 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7421](#)
 33 [§ 7421. Prohibition of suits to restrain assessment or collection](#)

34 (a) Tax

35 *Except as provided in sections [6015 \(e\)](#), [6212 \(a\)](#) and (c), [6213 \(a\)](#), [6225 \(b\)](#), [6246 \(b\)](#), [6330 \(e\)\(1\)](#), [6331 \(i\)](#),
 36 [6672 \(c\)](#), [6694 \(c\)](#), and [7426 \(a\)](#) and (b)(1), [7429 \(b\)](#), and [7436](#), no suit for the purpose of restraining the
 37 assessment or collection of any tax shall be maintained in any court by any person, whether or not such person
 38 is the person against whom such tax was assessed.*

39 (b) Liability of transferee or fiduciary

40 *No suit shall be maintained in any court for the purpose of restraining the assessment or collection (pursuant to
 41 the provisions of chapter 71) of—*

42 *(1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any
 43 internal revenue tax, or*

44 *(2) the amount of the liability of a fiduciary under section [3713 \(b\)](#) of title [31](#), United States Code [III](#) in respect
 45 of any such tax.*

- 46 5. In effect, the courts in unlawfully enforcing provisions of the contract against those who are not parties to it are
 47 abusing legislatively created sovereign immunity to protect PRIVATE business activity. This is CLEARLY
 48 unconstitutional if it injures the Constitutionally guaranteed rights of litigants who are "nontaxpayers" not subject to
 49 the "code"/"contract".

1 The net result of the abuse of sovereign immunity to protect the PRIVATE business activity documented within the Internal
2 Revenue Code Subtitle A is:

- 3 1. Involuntary servitude in violation of the Thirteenth Amendment.
4 2. Peonage in violation of 18 U.S.C. §1581 and 42 U.S.C. §1994.
5 3. Enticement into slavery in violation of 18 U.S.C. §1583. The W-4 says nothing about the fact that it is an “agreement”
6 or contract even though the regulations at 26 CFR §31.3401(a)-3 and statute at 26 U.S.C. §3402(p) identify it as such.
7 If the IRS tells anyone that they HAVE to sign and consent to what is actually a voluntary agreement, they are enticing
8 the person into slavery, and yet the federal courts refuse to hold them accountable for such criminal activity.
9 4. Conspiracy against rights in violation of 18 U.S.C. §241.
10 5. Conflict of interest on the part of federal judges, who are both “taxpayers” subject to the extortion and recipients of
11 benefits and laundered money proceeding from the extortion, in violation of 28 U.S.C. §§144 and 455.
12 6. Racketeering and extortion in violation of 18 U.S.C. §1951.
13 7. Kidnapping in violation of 18 U.S.C. §1201. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) both allow federal
14 judges to “kidnap” the legal identities of persons subject to the I.R.C. and make them into the equivalent of
15 domiciliaries of the District of Columbia for the purposes of the Internal Revenue Code. By imposing these provisions
16 against parties who do not consent to be “taxpayers” and who are “nontaxpayers” not subject to any provision of the
17 I.R.C., they are engaging in kidnapping and identity theft. Do you REALLY think the I.R.C. would need provisions
18 like this if the federal government REALLY had jurisdiction within states of the Union to collect income taxes
19 pursuant to I.R.C. Subtitle A?

20 Judges in federal courts must certainly be aware of all of the above, which is why they positively refuse their constitutional
21 duty to protect your rights by admitting that I.R.C. Subtitle A is “private law” and not “public law”, that only applies to
22 those who consent, and then explaining to the parties to the lawsuit EXACTLY what form that consent takes so that they
23 receive reasonable notice of the rights they are surrendering by engaging in PRIVATE business activity with a government
24 that has made a BUSINESS out of effectively STEALING from you under the color but without the actual authority of law.
25 This is the biggest travesty of justice in our time. Through this constructive fraud, they have effectively criminalized
26 personal responsibility and exclusively enjoying your own life, liberty, and property, thus making slaves out of us all. The
27 Civil War did not end slavery by any means. It has simply taken a slightly altered and more “stealthy” form. Some things
28 never change, do they? Of this FRAUD and abuse of law to deceive and enslave people, Lysander Spooner said:

29 “What, then, is legislation?

30 *It is an assumption by one man, or body of men, of absolute, irresponsible dominion over all other men whom
31 they can subject to their power.*

32 *It is an assumption by one man, or body of men, of a right to subject all other men to their will and their
33 service.*

34 *It is an assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the
35 natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what
36 they may, and may not do; what they may, and may not, have; what they may, and may not, be.*

37 *It is, in short, the assumption of a right to banish the principle of human rights, the principle of justice itself,
38 from off the earth, and set up their own personal will, pleasure, and interest in its place.*

39 *All this, and nothing less, is involved in the very idea that there can be any such thing as legislation that is
40 obligatory upon those upon whom it is imposed.”
41 [Lysander Spooner in 1882]*

42 If you would like to read more of this man’s fascinating readings, see:

<http://www.lysanderspooner.org/>

43 **1.15.6 Positive Law**

44 There are only two types of governments: government by consent (contract) or government by force/fraud. All
45 governments that operate by force or fraud rather than consent are terrorist governments. The Declaration of Independence
46 says that all just powers of the United States government derive from the consent of the governed.

1 "That to secure these rights, governments are instituted among men, deriving their just powers from the consent
2 of the governed."
3 [Declaration of Independence]

4 Absent individual, explicit, and voluntary consent for everything that government does in this country, a law may not be
5 enforced and may not adversely affect our Constitutional rights to life, liberty or property. In a Republic of free and
6 sovereign People who have rights, any government that disregards the requirement for consent is essentially acting *unjustly*
7 and involving itself in organized crime, extortion, and terrorism. A law which is enforceable because the people either
8 individually or collectively consented explicitly to it is called *positive law*:

9 **"Positive law.** Law actually and specifically enacted or adopted [consented to] by proper authority for the
10 government of an organized jural society. See also *Legislation*."
11 [Black's Law Dictionary, Sixth Edition, p. 1162]

12 "Proper authority" above is the people's elected representatives, because all power in this country derives from We The
13 People.

14 "*In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the*
15 *People to override their will as thus declared.*"
16 [*Perry v. U.S., 294 U.S. 330 (1935)*]

17 "Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign
18 powers are delegated to...the government, sovereignty itself remains with the people."
19 [*Yick Wo v. Hopkins, 118 U.S. 356 (1886)*]

20 "*The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*
21 *both describe the political body who, according to our republican institutions, form the sovereignty, and who*
22 *hold the power and conduct the government through their representatives. They are what we familiarly call the*
23 *'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."*
24 [*Boyd v. State of Nebraska, 143 U.S. 135 (1892)*]

25 There is only one exception to the above rule, which is that a person who commits a crime that injures the rights of a fellow
26 sovereign thereby surrenders his own rights because he has broken his covenant with God to "love his neighbor" (see Gal
27 5:14), which is one of only two great commandments in the Bible (see Matt. 22:39, Bible). Such an exception as this,
28 however, does not at all apply to so-called "crimes" within the Internal Revenue Code, because no one's "rights" are
29 adversely impacted by those who refuse to pay such government "extortion under the color of law". If you choose not to
30 consent to become a "taxpayer", you may cause other "taxpayers" to lose "privileges" (government socialist handouts) by
31 refusing to participate, but other "taxpayers" don't lose any of their constitutional rights if you refuse to subsidize the evil
32 and socialism that is embodied in the Infernal Revenue Code. In fact, the "crimes" listed in 26 U.S.C. §§7201 to 7217 are
33 not "tax crimes" for the average American, because:

- 34 1. Those who are "nontaxpayers" are not subject to it. We'll cover this further later.
- 35 2. There is no statute which creates a liability and there is no evidence of consent to abide by it. Therefore, it is not law
36 for those who have not consented in some way, who therefore become "nontaxpayers". See:
37 <http://sedm.org/LibertyU/NontaxpayerBOR.pdf>
- 38 3. Subtitle A of the Internal Revenue does not describe a "tax" as legally defined by the Supreme Court, because revenues
39 collected are being paid to private people who are not federal "employees" or a "public purpose". See:
40 <http://sedm.org/Forms/MemLaw/WhyThiefOrEmployee.pdf>

41 When federal courts choose to illegally enforce the criminal provisions of the Internal Revenue Code, which is not positive
42 law, against those in states of the Union who are not in fact and in deed "public officers" engaged in a "trade or business"
43 within the United States government, they are prosecuting people for what is called "malum prohibitum acts". They are
44 also involved in treason against the Constitution if they acquiesce to or aid in the prosecution of private parties who are not
45 in fact federal "employees", who live in states of the Union and outside of federal territorial jurisdiction.

46 **"Malum prohibitum.** A wrong prohibited; a thing which is wrong because prohibited; an act which is not
47 inherently immoral, but becomes so because its commission is expressly forbidden by positive law; an act
48 involving an illegality resulting from positive law. Compare *Malum in se*."
49 [Black's Law Dictionary, Sixth Edition, p. 960]

1 Treason, by the way, is punishable by death under 18 U.S.C. §2381. See section 5.1.2 of the *Great IRS Hoax* book for a
2 complete explanation of this concept. They are committing treason because they are not enforcing a “tax” as legally
3 defined. “Taxes” can ONLY go to support public employees on official business and cannot constitutionally be used for
4 any other purpose:

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

9 *Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or
10 property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed
11 by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.”*
12 [\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

13 The legislation passed by Congress in pursuance of the authority delegated to it by the Constitution of the United States
14 (which is “positive law”) is organized by subject in the 50 titles of the U.S. Code. Each title of the U.S. Code covers a
15 different subject area. For instance, Title 26 covers Internal Revenue: that is, revenue gathered within the territorial
16 jurisdiction of the federal government, which is limited to the territories and possessions of the United States and the
17 District of Columbia, collectively called the “federal zone” throughout this book.

18 Within the U.S. Code, certain titles are enacted into “positive law” while others are not. Those that are not enacted into
19 positive law may safely be regarded as “private law”. Those that are should be regarded as “public law”. [1 U.S.C. §204](#)
20 lists which Titles are positive law and which are not. Only those titles that *are* enacted into positive law have the *potential*
21 to become binding generally upon all legal “persons” within the territorial jurisdiction of the federal government. However,
22 before this can happen, an agency of the federal government within the Executive Branch must choose to step forward
23 under the leadership of the President of the United States and voluntarily consent to take responsibility for executing the
24 statute by writing implementing regulations giving the statutes force and effect, and publishing those enforcement
25 regulations in the Federal Register for public review and comment. Below is a definition of the Federal Register from
26 Black’s Law Dictionary:

27 ***Federal Register.** The Federal Register, published daily, is the medium for making available to the public
28 Federal agency regulations and other legal documents of the executive branch. These documents cover a wide
29 range of Government activities. An important function of the Federal Register is that it includes proposed
30 changes (rules, regulations, standards, etc.) of governmental agencies. Each proposed change published
31 carries an invitation for any citizen or group to participate in the consideration of the proposed regulation
32 through the submission of written data, views, or arguments, and sometimes by oral presentations. Such
33 regulations and rules as finally approved appear therefore in the Code of Federal Regulations.”*
34 *[Black’s Law Dictionary, Fifth Edition]*

35 The above description explains that the Federal Register also serves as the means by which notice is given to the general
36 public that laws by Congress can and will be enforced by rules and regulations that may adversely affect their rights. “Due
37 notice” to all of the affected parties is considered an essential and fundamental element of Constitutional “due process”.
38 Here is how the U.S. Supreme Court describes it:

39 *“An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality
40 is notice reasonably calculated, under the circumstances, to apprise interested [and affected] parties of the
41 pendency of the action and afford them an opportunity to present their objections.”*
42 *[Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950)]*

43 These regulations are then subsequently published in the Code of Regulations (hereafter C.F.R.) after they are published in
44 the Federal Register. The C.F.R. then becomes the means by which Federal Government employees are informed of the
45 limits of their conduct when implementing the laws they are authorized and required to enforce under the authority of the
46 Constitution. The public record built during the public review process then becomes the means by which the courts enforce
47 the regulations against the public, because it helps establish legislative intent of both the agency and the public.

48 [44 U.S.C. §1505\(a\)](#) (which is positive law) requires that every document or order which has “general applicability and legal
49 effect” to *all* persons must be printed in the Federal Register. In other words, if the statute *and* the regulations that
50 implement it haven’t been published in the Federal Register, then the statute is unenforceable against the general public.
51 This means that all positive laws, including *both* the statutes *and* the regulations that implement them, *must* appear in the

- 1 Federal Register before one can reasonably conclude that the general public has been properly placed on notice about a law
 2 according to which they must control their conduct.

3 [TITLE 44 > CHAPTER 15 > Sec. 1505.](#)
 4 [Sec. 1505. - Documents to be published in Federal Register](#)

5 (a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect;
 6 Documents Required To Be Published by Congress.

7 There shall be published in the Federal Register -

8 (1) Presidential proclamations and Executive orders, except those not having general applicability and legal
 9 effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees
 10 thereof;

11 (2) documents or classes of documents that the President may determine from time to time have general
 12 applicability and legal effect; and

13 (3) documents or classes of documents that may be required so to be published by Act of Congress.

14 For the purposes of this chapter every document or order which prescribes a penalty has general
 15 applicability and legal effect.

16 If a positive law statute was passed by the Legislative branch for which no agency in the Executive Branch ever claimed
 17 responsibility and for which no implementing regulations were ever published in the Federal Register, that statute would be
 18 a “dead law” that effectively is unenforceable against anything but federal employees, the military, and federal benefit
 19 recipients. Note that paragraph (a)(1) in the above statute says no implementing regulations are required in the context of
 20 federal officers, agents, or employees.

21 ...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the
 22 Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone. The
 23 Government urges that since only those who violate these regulations [not the Code] may incur civil or
 24 criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad
 25 authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and
 26 that when so tested they are valid.”
 27 [[Calif. Bankers Assoc. v. Shultz, 416 U.S. 25](#), 44, 39 L.Ed. 2d 812, 94 S.Ct 1494.]

28 An example of such “dead laws” are the campaign finance reforms passed during the early 2000’s by Congress. They are
 29 not enforced. Does that surprise you? There is one important exception to these general rules for positive law, and that
 30 exception is that any act of Congress that affects only federal employees in the Executive branch acting only in their official
 31 capacity need not be published in the Federal Register and need not have implementing regulations in order to be
 32 enforceable. This exception is found in 44 U.S.C. §1505(a)(1), which we showed above. This same exception also appears
 33 a second time in [5 U.S.C. §553\(a\)\(2\)](#):

34 TITLE 5--GOVERNMENT ORGANIZATION AND EMPLOYEES
 35 PART I--THE AGENCIES GENERALLY
 36 CHAPTER 5--ADMINISTRATIVE PROCEDURE
 37 SUBCHAPTER II--ADMINISTRATIVE PROCEDURE
 38 [Sec. 553. Rule making](#)

39 (a) This section applies, according to the provisions thereof,
 40 except to the extent that there is involved--
 41 (1) a military or foreign affairs function of the United States;
 42 or
 43 (2) a matter relating to agency management or personnel or to
 44 public property, loans, grants, benefits, or contracts.

46 Some say that while the Internal Revenue Code may not be “positive law”, there ARE or at least MAY BE sections within
 47 it that ARE positive law. They will look at the legislative notes on a section of the code and find the Congressional Acts
 48 that it references and conclude that because the Act that the section was based on was a positive law and because it was
 49 passed AFTER the Internal Revenue Code was repealed in 1939, then that section and only that section is “positive law”.
 50 That may very well be true. However, the government has the burden of proving in each case, usually as the moving party,

1 that the section they are citing is positive law for each case or instance where they use it. To do otherwise would be to
 2 violate due process of law using false presumption and disrespect the requirement for consent in every aspect of
 3 government.

4 1 U.S.C. §204 describes the applicability of statutes within the U.S. Code based on whether they are “positive law”, which
 5 we will now show below. We have broken 1 U.S.C. §204(a) into two clauses, with each one numbered in the cite below.
 6 Everything after the “[1]” would be clause 1 and everything after the “[2]” would be clause 2.

7 [I U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

9 *Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation
 10 of Codes and Supplements*

11 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,
 12 and of each*

13 *State, Territory, or insular possession of the United States -*

14 *(a) United States Code. -*

15 ***[1]** The matter set forth in the edition of the Code of Laws of the United States current at any time shall,
 16 together with the then current supplement, if any, establish prima facie [by presumption] the laws of the
 17 United States, general and permanent in their nature, in force on the day preceding the commencement of the
 18 session following the last session the legislation of which is included:*

19 ***[2]** Provided, however, That whenever titles of such Code shall have been enacted into positive law the text
 20 thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several
 21 States, and the Territories and insular possessions of the United States.*

22 The above statute shows three jurisdictions: (1) Clause 1 shows the “United States”, which is defined as the District of
 23 Columbia under 4 U.S.C. §72; (2) Clause 2 adds the States of the Union and Territories to the jurisdiction. We have
 24 therefore created a table to show each of the three jurisdictions and the applicability of “positive law” and “prima facie law”
 25 in each of the three cases based on the foregoing discussion.

26 Table 9: Applicability of laws of United States to various jurisdictions

#	<i>Description</i>	<i>Applicable Jurisdiction</i>		
		<i>District of Columbia Only (“United States”)</i>	<i>States of the Union (“several States”)</i>	<i>Territories and Insular Possessions</i>
1	<i>Jurisdiction of Clause 1 of I U.S.C. §204(a) above</i>	X		
2	<i>Jurisdiction of Clause 2 of I U.S.C. §204(a) above</i>	X	X	X
3	<i>Type of law</i>	Prima facie law Not “positive law”	Positive law	Positive law
4	<i>Regulations must be published in Federal Register?</i>	No	Yes	Yes
5	<i>“State” defined in</i>	28 U.S.C. §1332(d)	Constitution 40 U.S.C. §319c(a)	4 U.S.C. §110(d)
6	<i>When no implementing regulations published in the Federal Register, statutes can only apply to</i>	Federal employees, agencies, military, and benefit recipients (see 44 U.S.C. §1505(a)(1) and 5 U.S.C. §553(a))	No one	No one
7	<i>Jurisdiction of federal district courts assigned to this area by</i>	These laws are excluded by 28 U.S.C. §1366 28 U.S.C. §1603	Not excluded by 28 U.S.C. §1366	Not excluded by 28 U.S.C. §1366
8	<i>Sections from U.S. Code that are applicable exclusively here are called</i>	“Code section”	“Statute” “Legislation” “Law”	“Statute” “Legislation” “Law”
9	<i>Type of law applying here is</i>	Private law	Public law	Public law

27 Therefore, based on the above, we can safely conclude the following:

- 1 1. Sections from the U.S. Code that are not positive law can only apply in the District of Columbia and no place else.
2 2. All law applying exclusively to the District of Columbia is “Private law” that applies only to federal employees,
3 agencies, military, and benefit recipients.
4 3. Sections of the U.S. Code which are not positive law may not be called “law” or a “statute” or “legislation”, because
5 they were never enacted by the consent of the governed. Consent of the sovereign is the only thing that can create
6 “law”, “statutes”, or “legislation”.

7 An example of wording that can be used to make law positive is in the Fifth Amendment to the U.S. Constitution. By
8 starting out “No person...” it is clear that no one is excluded. In statutes, a phrase such as “any person is required” is used
9 to indicate that the statute applies to anyone. When Congress omits the word “is” from such a phrase, making it read “any
10 person required” (as in 26 U.S.C. §7203), it is saying that this law only applies to a specific person. This is not a positive
11 law, it is a “special law” or “private law” which became “law” by virtue of the consent of that specific individual. It only
12 applies to the person who exercised his personal choice (sovereignty) to become effectively connected with it by accepting
13 some duty that made him a “person required,” i.e. the person in section 7343 of the I.R. Code who is under a duty to
14 perform the act in respect of which the violation occurs.

15 Acquiescence to the legal consequence of non-positive law legislation is possible only when a person makes himself
16 subject to that legislation, i.e. a Federal Government “employee” or contractor, as to income belonging to the U.S.
17 Government. Once a person is effectively connected with a law, he is required to obey it. If a person is not “effectively
18 connected” with such a law, a violation of that law is not legally possible. For example, it is impossible for a person who is
19 not connected with the U.S. Government’s (called a “trade or business”) income or within federal jurisdiction to be under a
20 legal obligation or condition to perform some act or duty with regard to such income. When no legal duty exists, the
21 consequences of I.R.C. section 7203 cannot be legally forced upon him.

22 Lastly, if you are engaged in litigation against “the Beast”, be very careful in your use of the word “law”. Anyone who
23 refers to any code section within the I.R.C. as “law” during a court trial:

- 24 1. Is making a “presumption” that cannot be supported with evidence. All “presumption” is a violation of due
25 process in the legal realm. An unchallenged presumption becomes fact in any legal proceeding. Watch out!

26 “*The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic
27 and elementary, and its enforcement lies at the foundation of the administration of our criminal law.*”
28 [Coffin v. United States, 156 U.S. 432, 453 (1895)]

30 “*It is apparent,’ this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) ‘that a constitutional
31 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can
32 be violated by direct enactment. The power to create presumptions is not a means of escape from
33 constitutional restrictions.’*”
34 [Heiner v. Donnan, 285 U.S. 312 (1932)]

36 *Thus the Court held that presumptions, while often valid (and some of which, I think, like the presumption of
37 death based on long unexplained absence, may perhaps be even salutary in effect), must not be allowed to
38 stand where they abridge or deny a specific constitutional guarantee.* It is one thing to rely on a presumption
39 to justify conditional administration of the estate of a person absent without explanation for seven years, see
40 Cunnias v. Reading School District, 198 U.S. 458; compare Scott v. McNeal, 154 U.S. 34; it would be quite
41 another to use the presumption of death from seven years’ absence to convict a man of murder. I do not think it
42 can be denied that use of the statutory presumptions in the case before [380 U.S. 63, 81] us at the very
43 least seriously impaired Gainey’s constitutional right to have a jury weigh the facts of his case without any
44 congressional interference through predetermination of what evidence would be sufficient to prove the facts
45 necessary to convict in a particular case. [. . .]

46 *For all the foregoing reasons, I think that these two statutory presumptions by which Congress has tried to
47 relieve the Government of its burden of proving a man guilty and to take away from courts and juries the
48 function and duty of deciding guilt or innocence according to the evidence before them, unconstitutionally
49 encroach on the functions of courts and deny persons accused of crime rights which our Constitution
50 guarantees them.* The most important and most crucial action the courts take in trying people for crime is to
51 resolve facts. This is a judicial, not a legislative, function. I think that in passing these two sections Congress
52 stepped over its constitutionally limited bounds and encroached on the constitutional power of courts to try
53 cases. I would therefore affirm the judgment of the court below and grant Gainey a new trial by judge and jury
54 with all the protections accorded by the law of the land.

1 [United States v. Gainly, [380 U.S. 63](#) (1965)]
 2

3 *Legislation declaring that proof of one fact or group of facts shall constitute prima facie evidence of an*
 4 *ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be*
 5 *inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going*
 6 *forward with his evidence on the particular point to which the presumption relates. A statute creating a*
 7 *presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process*
 8 *clause of the Fourteenth Amendment.* Legislative fiat may not take the place of fact in the judicial
 9 determination of issues involving life, liberty, or property. *Manley v. Georgia*, [279 U.S. 1](#), 49 S. Ct. 215, 73 L.
 10 *Ed. -, and cases cited.*

11 [Western and Atlantic Railroad v. Henderson, [279 U.S. 639](#) (1929)]

12

13 *"[It is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the*
 14 *prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts*
 15 *must be established by proof beyond a reasonable doubt."*

16 [McMillan v. Pennsylvania, [477 U.S. 79](#) (1986)]

- 17 2. Has transformed “prima facie evidence” of law into legally admissible evidence if unchallenged. See 1 U.S.C.
 18 §204, which says that the I.R.C. is “prima facie” evidence, which means “presumed to be true” unless rebutted.
 19 3. Is implying that you, the litigant, gave your consent in some form to be bound by the legal provision which they
 20 are referring to. This makes you look like a bad American and a criminal if you don’t challenge their presumption.
 21 4. When their presumption of the existence of “law” is challenged, the moving party must shoulder the burden of
 22 showing what form the consent was given. If they do not meet the burden of proof, then you should object to their
 23 use of the word “law” in any and all cases. You should refer to all statements about such “law” as “hearsay” until
 24 proven with other than “prima facie evidence”.

25 Let us now summarize some important things we have learned about positive law:

- 26 1. Whether a statute is positive law is helpful in establishing WHERE it may lawfully be enforced. Statutes which are not
 27 positive law may not be lawfully enforced in states of the Union.
 28 2. Statutes which are not positive law may be enforced only in the District of Columbia.
 29 3. The Internal Revenue Code is not positive law. Therefore, it is “law” but may not be lawfully enforced inside states of
 30 the Union, except possibly against “federal employees”, who according to Federal Rule of Procedure Rule 17(b) are
 31 subject to the laws of the District of Columbia when acting in a representative capacity for the federal corporation
 32 called the “United States”, and which is defined in 28 U.S.C. §3002(15)(A). That federal corporation is a “U.S.
 33 citizen” under 8 U.S.C. §1401, and so they become “U.S. citizens” when representing the corporation as federal
 34 “employees”.

35 1.16 **The three methods for exercising our Constitutional right to contract**

36 Within the legal field, there are *three* distinct ways that we exercise our right to contract and thereby surrender a portion of
 37 our private rights or become the target of enforcement actions by the government:

- 38 1. Contract between two private parties: see Article 1, Section 10 of the Constitution. We can sign a contract or consent
 39 to a contract by our behavior, and thereby forfeit our rights in pursuit of the benefits or special privileges that result
 40 from availing ourselves of the contract.
 41 2. Government “codes” or “statutes” which are not enacted positive law and which therefore are a voluntary private
42 contract between you and the state. An example is marriage licenses and the family law codes in most states which
 43 implement them are in fact entirely voluntary. If you don’t volunteer or consent to get a marriage license, then you
 44 aren’t obligated to comply with the family code in most states, and especially those that do not recognize “common law
 45 marriage”.
 46 3. Enacted positive law. Law which the people directly or indirectly consented to because their elected representatives
 47 “enacted” it into positive law.

48 The above list is in order of priority. The first two are based on our private right to contract. The last one is based on our
 49 ability to contract collectively as a group called a “state” with the public servants who will enforce and protect our rights
 50 using the law/contract. The parties to the contract are our representatives and the public servants who will enforce the

contract they enact called a “Public law”. In a society such as we have which is populated with sovereigns, our private power to contract supersedes enacted positive law and in some cases is also used as a substitute for positive law in cases where positive law cannot be enacted. No government, as we pointed out earlier in section 1.15.5.1.1, has the power to interfere with our private right to contract. Likewise, no state has the ability to interfere with the right of the federal government to contract with private people in the states to provide “social services” such as Medicare, Social Security, etc.

Below is a tabular summary that graphically depicts who the parties are to each of the above three types of contracts and what form the contract takes in each case. The purpose of each of the tree types of contract is to protect and defend the rights of the parties:

Table 10: The three methods for exercising our right to contract

#	<i>Type of contract</i>	<i>Form of contract</i>	<i>Enforcer of contract</i>	PARTIES TO THE CONTRACT		
				<i>Two consenting parties</i>	<i>The government and individually consenting parties</i>	<i>The “state” and every person individually</i>
1	Contract between two private parties	Private, notarized, recorded contract	Parties to contract and their counsel	X		
2	Government “code” that is not positive law	Government application for benefits	IRS, Social Security Administration		X	
3	Enacted positive law	Positive laws	Attorney General			X

The second option above is the equivalent of an “invisible adhesion contract” in the legal field:

“Adhesion contract. Standardized contract form offered to consumers of [government] goods and services on essentially ‘take it or leave it’ basis without affording consumer realistic opportunity to bargain and under such conditions that consumer cannot obtain desired product or services except by acquiescing in form contract. Distinctive feature of adhesion contract is that weaker party has no realistic choice as to its terms. Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d 438, 229 Cal.Rptr. 828, 833; Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347 F.2d 379, 383. Recognizing that these contracts are not the result of traditionally ‘bargained’ contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract is unconscionable. Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d 503.”

[Black’s Law Dictionary, Sixth Edition, p. 40]

Adhesion contracts have only come into vogue in the last century because of the corporatization of America and the monopolistic power that these large corporations have over the economy. If we didn’t have such large, government sanctioned, corporate monopolies within specific segments of our economy, the sovereign People would have enough choice that they would never knowingly consent to an “adhesion contract” because they could entertain other competitive options. This concept of monopolistic coercion of the public also applies to the federal government. 28 U.S.C. §3002(15)(A) identifies the “United States” government as a “corporation”. It also happens to be the largest corporation in the world which has a virtual monopoly in certain market segments. It has abused this monopolistic power to coerce people into complying with what amounts to an “invisible adhesion contract” called the Infernal Revenue Code. What makes this particular contract “invisible” is the fact that our public servants positively refuse to help you or notify you of precisely what activity or action makes you a party to this private contract. They do this because they don’t want anyone escaping their control so that everyone will be trapped in their usurping spider web of tyranny, lies, and deceit. Hence, we had to write this memorandum so you would understand all the nuances of this invisible contract and thus make an informed choice about whether you wish to be party to it. In response to publishing the terms of this “stealth contract” within our book, the government has repeatedly harassed, threatened, and persecuted us in an effort to keep the truth away from public view. Section 4.3.2 of the Great IRS Hoax reveals some of the many devious ways that dishonest and evil public servants attempt to conceal, avoid, or hide the requirement for consent in their interactions with the public. If you haven’t read that section, then we recommend going back and doing so now before you proceed further.

- 1 On the subject of “invisible adhesion contracts”, you might want to visit the Family Guardian website and read a
 2 fascinating series of articles by George Mercier on the subject at:

3 <http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/GeorgeMercier.htm>

- 4 Our public dis-servants often use the second option above, the “invisible adhesion contract”, quite deviously in order to
 5 pass statutes that “*appear*” to impose a mandatory obligation on their surface, but which in fact are not “law” and are
 6 entirely voluntary and only simply “directory” in nature:

7 ***Directory.** A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of*
 8 *no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative*
 9 *or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating*
 10 *to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it*
 11 *does not affect the validity of the acts done under them, as in the case of statute requiring an officer to prepare*
 12 *and deliver a document to another officer on or before a certain day.” [Black’s Law Dictionary, Sixth Edition,*
 13 *p. 460]*

- 14 The second option above, by the way, is an extension of both our and the government’s right to contract. The government
 15 writes the contract as a statute but doesn’t enact it into positive law. This makes it simply a “proposal” that we can choose
 16 to accept or not to accept. The contract provides some benefit or “privilege” that people or the states want, which is usually
 17 some form of protection or some entitlement to a financial benefit. An example would be welfare “benefits”. When a
 18 person or a state accept the benefit of the statute, then they *must* obey the REST of the contract, even if they did not
 19 explicitly consent in writing to the rest of the contract. In the case of receipt of federal welfare benefits, one requirement is
 20 that all states who want to receive the benefit MUST require those applying for driver’s licenses to provide a Slave
 21 Surveillance Number, for instance. This approach is simply a devious legal extension of the Golden Rule:

22 *“He who owns the gold rules.”*

- 23 In the case of our current federal government, by the way, the gold they are ruling with is stolen! It is loot! Here is how the
 24 Supreme Court describes it:

25 *“The Government urges that the Power Company is estopped to question the validity of the Act creating the*
 26 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*
 27 *U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot*
 28 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*
 29 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,*
 30 *260 U.S. 469.”*
 31 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

32 *“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity*
 33 *under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”*
 34 *[Papasan v. Allain, 478 U.S. 265 (1986)]*

- 35 In effect, a statute that is not positive law but which confers a government “privilege” or a “benefit”, becomes a “roach
 36 trap”. They set the trap by writing the statute that implements the benefit program, and those who walk into the legal trap
 37 must obey their new landlord to get out of the trap. This kind of trickery is called “privilege-induced slavery” in section
 38 4.3.12 of the *Great IRS Hoax*. We will simply refer to it as the “roach trap statutes” throughout the rest of this book. Do
 39 you want your public servants treating you like an insect because that is what you have become? The easiest way to avoid
 40 the “roach trap” is never to accept any government benefit. Those who are sovereign cannot be dependent in any respect
 41 and won’t walk into such a trap to begin with. Another way to avoid “roach trap statutes” is to qualify one’s consent when
 42 applying for the benefit by explicitly stating the terms under which one consents. If the receiving agency accepts your
 43 application, then they accepted the terms of your proposed new or replacement “contract”. This, by the way, is the vehicle
 44 we recommend for those who insist on filing “tax returns” with the government: making them into conditional self-
 45 assessments with tons of strings attached.

46 **IMPORTANT!**: Only those who are party to “roach trap” statutes and the “constructive contract” they describe should be
 47 using or citing anything from them! If you aren’t a “taxpayer”, and are not subject to the Internal Revenue Code, then don’t
 48 go citing anything from the I.R.C. in a court federal or state court pleading or in correspondence with the government. The
 49 minute you claim any “privilege” or “benefit” from using or quoting any part of the Internal Revenue Code is the minute

1 you become a “taxpayer”! WATCH OUT! People who aren’t subject to federal law shouldn’t be benefiting from it in any
 2 way. The only exception to this rule are positive laws elsewhere in the U.S. Code such as Title 18, the Criminal Code,
 3 which applies to all crimes committed by federal employees or on federal property. The Great IRS Hoax covers this subject
 4 of not citing federal statutes to protect your rights in section 4.2.6 entitled “Why you shouldn’t cite federal statutes as
 5 authority for protecting your rights.

6 The U.S. Supreme Court has also agreed with the conclusions of this section, by declaring that the payment of taxes is
 7 “quasi-contractual”, which means that the Internal Revenue Code must be the contract!

8 *“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and
 9 we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to
 10 enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq.*

11 *8 S.Ct. 1370, compare Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to
 12 pay taxes is not penal. It is a statutory liability, quasi
 13 contractual in nature, enforceable, if there is no exclusive
 14 statutory remedy, in the civil courts by the common-law action
 15 of debt or indebitatus assumpsit.*** United States v. Chamberlin, 219 U.S. 250, 31 S.Ct.
 16 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227;
 17 and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was
 18 the rule established in the English courts before the Declaration of Independence. Attorney General v. Weeks,
 19 Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General
 20 v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. ___, 2 Ans.Rep. 558; see
 21 Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “
 22 [Milwaukee v. White, 296 U.S. 268 (1935)]

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

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

31 The weak point of roach trap laws and the point upon which we can attack and undermine them is that the benefit must
 32 indeed be a tangible, measurable benefit. Simply “perceiving” it as a benefit does not in fact make it into a benefit. The
 33 benefit also cannot derive from the absence of force, fraud, or illegal duress upon the person in receipt of the benefit.
 34 Compelled receipt of a benefit is nothing but slavery and involuntary servitude cleverly disguised as government
 35 “benevolence”. Without some mutual tangible benefit voluntarily and freely accepted, which is called “consideration” in
 36 the legal field, a valid contract cannot be formed. Every valid legal contract must include an offer, acceptance, mutual
 37 consideration, and mutual informed consent. In the case of the Internal Revenue Code, it ought to be quite obvious that if
 38 payment is voluntary and consensual under Subtitle A, there is absolutely no tangible benefit whatsoever that can result
 39 from “volunteering” or “consenting” to become a federal serf as a person living in a state of the Union. The only people
 40 who could possibly “benefit” from this corrupt communistic and socialistic system, in fact, are parasites and thieves who
 41 intend from the beginning to draw more out of the government than they put in. God’s law, however, tells us that no
 42 righteous government has any moral authority to be taxing and pillaging the successful members of society in order to
 43 subsidize and reward this kind of thievery, failure, and government dependency:

44 *“My son, if sinners [socialists, in this case] entice you,
 45 **Do not consent [do not abuse your power of choice]**
 46 If they say, “Come with us,
 47 Let us lie in wait to shed blood [of innocent "nontaxpayers"];
 48 Let us lurk secretly for the innocent without cause;
 49 Let us swallow them alive like Sheol,
 50 And whole, like those who go down to the Pit:
 51 We shall fill our houses with spoil [plunder];
 52 Cast in your lot among us,
 53 Let us all have one purse [share the stolen LOOT]”--*

1 *My son, do not walk in the way with them /do not ASSOCIATE with them and don't let the government*
 2 *FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a*
 3 *"U.S. citizen"].*
 4 Keep your foot from their path;
 5 For their feet run to evil,
 6 And they make haste to shed blood.
 7 Surely, in vain the net is spread
 8 In the sight of any bird;
 9 But they lie in wait for their own blood.
 10 They lurk secretly for their own lives.
 11 So are the ways of everyone who is greedy for gain [or unearned government benefits];
 12 It takes away the life of its owners."
 13 [*Proverbs 1:10-19, Bible, NKJV*]

14 Furthermore, the U.S. Supreme Court has said several times that the government cannot manipulate Constitutional rights
 15 out of existence either directly or indirectly, which means they can't abuse their taxing powers or their power to contract in
 16 order to deceive people into bargaining away their Constitutional rights:

17 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
 18 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.*
 19 *"Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S.*
 20 *649, 644, or manipulated out of existence," Gomillion v. Lightfoot, 364 U.S. 339, 345."*
 21 [*Harman v. Forssenius, 380 U.S 528 at 540, 85 S.Ct. 1177, 1185 (1965)*]

22 When we signed our first tax return or W-4 form, which were knowingly false as far as our public dis-servants were
 23 concerned, the government didn't explicitly inform us as "nationals" and "nonresident aliens" who have rights that we
 24 would be giving away those rights by lying to the government in admitting that we are a "U.S. individual" in the upper left
 25 corner of the form. In fact, the government didn't even want you to know that you were consenting to anything by
 26 submitting the form. Did you ever notice, for instance, that the upper left corner of the IRS form W-4 says "Employee's
 27 Withholding Allowance Certificate", and yet within the Treasury Regulations that the government knows you will probably
 28 never read in your lifetime, they instead call this same form a "Withholding Agreement"? Sneaky, huh?

29 **26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.**

31 (a) IN GENERAL. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and
 32 the regulations thereunder, *the term "wages" includes the amounts described in paragraph (b)(1) of this*
 33 *section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).*
 34 References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also
 35 to this section (Section 31.3401(a)-3).

36 (b) REMUNERATION FOR SERVICES.

37 (1) *Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of*
 38 *this section include any remuneration for services performed by an employee for an employer which, without*
 39 *regard to this section, does not constitute wages under section 3401(a).* For example, remuneration for
 40 services performed by an agricultural worker or a domestic worker in a private home (amounts which are
 41 specifically excluded from the definition of wages by section 3401(a)(2) and (3), respectively) are amounts with
 42 respect to which a voluntary withholding agreement may be entered into under section 3402(p). See Sections
 43 31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

44 Who is doing the agreeing here, anyway? IT'S YOU!! Your public servants don't want you to know that they need your
 45 consent to take your money. They want the process of giving consent to be "invisible" to you so that you are tricked into
 46 believing that participation in payroll withholding is mandatory. Your devious politicians and government lawyer
 47 "servants" have been playing tricks on you like this for decades, and most Americans have been blissfully unaware of these
 48 devious machinations until this book came out. Consequently then, it must be presumed in the context of the W-4 fraud
 49 documented above that we never provided sufficiently informed or voluntary consent, which the Supreme Court interprets
 50 to meant that we never made any choice or provided any "consent" at all:

51 *"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with*
 52 *sufficient awareness of the relevant circumstances and likely consequences."*
 53 [*Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)*]

- 1 Laws that are not “positive law” are described simply as “prima facie evidence of law” and may not be cited as admissible
2 evidence in any criminal or civil trial. Prima facie evidence is rebuttable evidence:

3 [1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

5 [Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

7 [In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each](#)

9 [State, Territory, or insular possession of the United States -](#)

10 [\(a\) United States Code. -](#)

11 [The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie \[by presumption\] the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.](#)

- 18 Of the above three methods for exercising our right to contract, the Internal Revenue Code falls into the category of item 3
19 above: Legislation or statutes which is not enacted into positive law and which are therefore not “law”, and whose
20 enforcement provisions are not published in the Federal Register. See the following for evidence of the missing
21 enforcement regulations at:

IRS Due Process Hearing Handout, Form #03.008
<http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf>

22 Consequently, the Internal Revenue Code, because it is neither “positive law” nor “law” and because there are **no**
23 enforcement provisions published in the Federal Register, can only be enforced against federal “employees” who are
24 “effectively connected” to U.S. government income if it is enforced at all. The reason is because federal employees
25 basically must observe their employment contract, which includes the implied agreement to pay “kickbacks” to the federal
26 government out of their pay called “income taxes”. These “kickbacks” are recorded and accounted for on a “return”, which
27 is a return of the government’s property to its rightful owner. For all persons other than federal “employees”, the I.R.C. is
28 nothing more than a voluntary contract which each individual must choose for himself or herself whether he or she
29 individually wants the “benefits” of. Those who choose to avail themselves of the benefits of this constructive voluntary
30 private “contract” reveal their consent and intent by declaring themselves to be federal “employees” on the W-4 form and
31 submitting it directly to the IRS or indirectly, through their private, non-federal employer. When they elect to avail
32 themselves of this contract, they will be treated by the government in every respect relating to “taxes” like any typical
33 federal “employee”, even if they in fact are not and even if they deny having done so. Note, however, that in the vast
34 majority of cases, those who submit the W-4 form had to LIE in order to avail themselves of the contract because there are
35 280+ million Americans but only about 2,000 elected or appointed federal “employees” who lawfully hold public office.
36 Once they perjure themselves on the W-4 by claiming they are federal “employees” under penalty of perjury, now the
37 government has them trapped because they have given the government court-admissible evidence that they are federal
38 “employees”. If they then later claim they were deceived or tricked in filling out the form, the government can try to
39 blackmail them by saying they committed perjury on the form. Checkmate!

40 Another way to challenge the “roach trap” in court is simply to show that statistically, the statute one is subject to does not
41 “benefit”, but instead harms people and societies. Once you can prove that it isn’t a benefit but in fact a harm to the people,
42 the government loses its ability to enforce its’ contract upon the recipient. The sole purpose of both law and government is
43 to protect and not harm society. Government cannot exceed that boundary no matter what. The Supreme Court explained
44 why this is as follows:

45 [“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law involving the power to destroy.”](#)

1 /Providence Bank v. Billings, 29 U.S. 514 (1830)]

2 The last point we want to make about “roach trap statutes” in relation to income taxation is that the Supreme Court has
 3 already said that their main benefit, which is the Social Security and Medicare benefits that go with the payment of income
 4 taxes, is NOT, and I repeat NOT, a contract.

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

9 Therefore, payment by the government of benefits is not contractual, it is discretionary according to the Supreme Court.
 10 Where there is no contract, there can be no *breach* of contract or harm to the benefit recipient. Therefore, *payment to the*
 government for these so-called “benefits” through income taxation *cannot* be contractual *either*. Equal protection of the
 12 laws guaranteed by Section 1 of the [Fourteenth Amendment](#) demands this. Not only that, but anyone who takes out
 13 anything more than *exactly* what they put in, is a THIEF! The Bible says that all such thieves MUST be forced to pay back
 14 DOUBLE what they stole to the victims of the theft:

15 “*If a man [the government, in this case] delivers to his neighbor [a citizen, in this case] money or articles to*
 16 *keep, and it is stolen out of the man's house [our out of his paycheck], if the thief is found, he shall pay*
 17 *double. If the thief is not found, then the master of the house shall be brought to the judges to see whether he*
 18 *has put his hand into his neighbor's goods.*”
 19 [[Exodus 22:7-8](#), Bible, NKJV]

20 The “victim” of the theft, in this case, are all the “nontaxpayers” who never wanted to participate in this bankrupt
 21 [humanistic/socialist](#) tax and welfare-state system to begin with. If people cannot lawfully be permitted to take out more
 22 than they put in because it would be theft, then why have the socialist program to begin with? All it will do is encourage
 23 those who receive the benefit to abuse their voting power to compel the government to STEAL from their fellow working
 24 citizens, in violation of 18 U.S.C. §597, which IS positive law, by the way.

25 1.17 Invisible consent: The weapon of tyrants

26 We established in the last few sections that only consent in some form can produce a “law” within a Republican
 27 government populated by Sovereigns. Where people are Sovereign, the only way you can lose rights is to give them away
 28 by exercising your right to contract. The type of consent provided determines the type of “law” that is produced by the act
 29 of consenting. *Collective* consent produces “public law”. *Individual* consent produces “private law” or “special law”.
 30 Section 1.15.5.1.1 earlier showed that within the realm of private law, the consent that produces the individual contractual
 31 obligation can be manifested or implied in several ways:

- 32 1. By a signed instrument that identifies itself as a contract or agreement. For instance, the W-4 is identified in Treasury
 33 Regulations [26 CFR §31.3401\(a\)-3\(a\)](#) as an “agreement”, which means a private contract between you and uncle Sam
 34 to procure “social insurance”. The only people who are allowed to procure social insurance under the Internal Revenue
 35 Code are “employees”, so when you procure such insurance, you have to consent to be treated as a federal “employee”.
 36 Note, for instance, that 26 U.S.C. Subtitle C, Chapter 21, Subchapter A, which is the FICA program, is entitled “Tax
 37 on Employees”, which means you are a federal “employee” if you participate in the program. [5 U.S.C. §552a\(a\)\(13\)](#),
 38 which is the Privacy Act, also identifies you as “federal personnel”. You become the equivalent of an uncompensated
 39 federal “employee” until you begin collecting retirement benefits.
- 40 2. By certain behavior which implicates a person as being associated with the contract. For instance:
 - 41 2.1. The only people with a legal obligation to file tax returns are those “subject to” and “liable for” something
 42 under the Internal Revenue Code. If you are a “nontaxpayer” and you file one of these, you implicitly imply
 43 yourself to be a “taxpayer”.
 - 44 2.2. The only people who litigate in family court are those who volunteered to be subject to the Family Code. The
 45 only people subject to the Family Code in most states are those who obtained a state marriage license. Many
 46 states that issue marriage licenses do not recognize common law marriage. This means you can only become
 47 subject to the Family Code and government control of your family by volunteering.
- 48 3. By applying for a license to engage in a privileged, regulated, or taxable activity. For instance:

- 1 3.1. Applying for a business license implies intent to be subject to business taxation, because a Taxpayer
2 Identification Number is asked for on the application and the application implies that failure to provide the
3 number will result in the application not being granted.
4 3.2. Applying for driver's license implies that you are engaged in revenue-taxable commercial activities upon the
5 public roadways and that you agree to pay taxes upon such activity. That is why you must supply a Socialist
6 Security Number when you apply for a Driver's License: so they can enforce the payment of taxes upon your
7 commercial activities.

8 Of the above three methods of manifesting consent, the last two are not recognized as a voluntary process by the average
9 American, but in fact they are. A government run by covetous tyrants will do everything that it can to make the process of
10 consenting to something invisible or to make the activity look involuntary or unavoidable. Therefore, they will usually
11 elect the last two of the above three methods to in effect force or compel people to become privileged, regulated, and
12 taxable. In most cases, this process of compelled consent is illegal, but few Americans realize why it is illegal and
13 therefore do not prosecute the abuse. Tyrannical governments make the process of procuring consent invisible by:

- 14 1. Not mentioning anything about "agreement" or "contract" on the form, but only in the regulations that usually only the
15 agency will read. This is the case of the W-4 form. How many of you knew that the W-4 form was indeed a binding
16 legal contract?
17 2. Destroying or interfering with all other alternatives to what the government is offering so that you must accept the
18 government's offer. For instance
19 2.1. Those who do not wish to get a state-issued marriage license may lawfully draft their own private contract and
20 record it at the county recorder. The government's method for interfering with this process is to refuse to record
21 anything at the recorder's office other than government-issued applications. In many cases, they will not allow
22 parties to record private contracts, because it undermines their monopoly.
23 2.2. Those who do not wish to obtain a Taxpayer Identification Number are often refused in opening bank accounts as
24 a matter of bank policy rather than as a requirement of law. This forces private individuals into becoming
25 taxpayers subject to IRS supervision just in order to conduct their financial affairs.
26 2.3. Those who do not wish to pay property tax may elect to quitclaim their property to an unnamed third party and
27 file the quitclaim with the county recorder. At that point, the government cannot enforce the payment of
28 property taxes because it does not know who the property owner is. Some county governments interfere with this
29 tactic by refusing to record such documents, even though this is perfectly legal and an extension of our protected
30 right to contract. We have a right to keep our private contracts secret from the government if we wish, and to not
31 have the government account for or track who owns our property if we choose.
32 3. Making false presumptions about the status of a person based on their behavior. For instance:
33 3.1. If you send in a tax return, then the IRS will "assume" that you must be a "taxpayer" who has income exceeding
34 the exemption amount. Therefore, the penalty provisions of the I.R.C. apply to you. In fact, this is not true if the
35 amount of gross income on the return is zero. You can't be a taxpayer without taxable income. Without taxable
36 income, regardless of whether you sent in a return or not, you can't be subject to any other provision of the I.R.C.
37 3.2. When the IRS sends you a collection notice and you don't respond, then they will assume that you agree and
38 basically "Default" you. In most cases, you don't, but they in effect assume that you therefore "consent" to
39 whatever determination they might make about you that results from your failure to respond.
40 3.3. If your employer sent the IRS a form W-2, then the I.R.S. will assume that you completed a W-4 and are subject
41 to the I.R.C. contract. This is simply not true, and in fact, we show later in this chapter that those who never
42 signed a W-4 should never have W-2's filed on them and if they do have any such forms, the amount of "wages"
43 must be zero.
44 3.4. If you apply for a Social Security Number, then you must maintain a "domicile" in the federal zone. This also is
45 untrue, because the SS-5 form and the SSA Program Operations Manual does not tell the whole truth about what
46 a "U.S. citizen" is, and the fact that most Americans born in the states on nonfederal land are NOT "U.S. citizens"
47 as defined under 8 U.S.C. §1401.
48 3.5. If you receive an IRS Form 1099, then you must be engaged in a privileged activity called a "trade or business".
49 This also is untrue, as is explained in section 5.6.13 and following of the Great IRS Hoax.
50 3.6. If you send in an IRS form 1040, then the IRS will assume that you have a domicile in the District of Columbia,
51 even though you actually live elsewhere. According to IRS Publication 7130, the 1040 form may only used by
52 either citizens (U.S. citizens under 8 U.S.C. §1401) or residents (aliens), both of whom have a domicile in the
53 "United States", which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia.
54 4. Inviting you to attend a court hearing at "federal church", also called "district court":

- 1 4.1. The judge will use non-positive law assume that you are a “taxpayer” unless you prove you are not. See 26
2 U.S.C. §7491. This is a prejudice to your constitutional rights and according to the Supreme Court, is a violation
3 of due process. See:
4 <http://famguardian.org/TaxFreedom/CitesByTopic/Presumption-RPG-Federal.pdf>
- 5 4.2. If you show up and do not do any of the following, the judge will usually falsely assume that you are subject to
6 exclusive and general federal jurisdiction.
7 1.1.1. Appear by special rather than general appearance. A general appearance subjects you to the general
8 rather than special jurisdiction of the court.
9 1.1.2. Do not challenge jurisdiction in your response. Jurisdiction is “assumed” if you do not challenge it.
10 1.1.3. Do not claim diversity jurisdiction under 28 U.S.C. §1332. Consequently, they will assume you are a
11 domiciliary of the federal zone and that you are subject to the exclusive jurisdiction of the federal
12 government.
13 4.3. The judge will falsely assume that you are subject to whatever code or title you quote in your pleading. You can’t
14 cite a code or statute that you aren’t subject to.
15 4.4. The judge will falsely assume that you agree with everything you didn’t explicitly disagree with in your response
16 to the government’s Complaint. This creates a tremendous burden of effort to deflect false government charges if
17 the government’s pleading is long.

18 Consequently, we must be very aware of the use of the above tactics in procuring or establishing evidence of our consent.
19 We can give consent without even realizing it, if we are ignorant of the law and of legal process and especially the false
20 presumptions which it employs. The key to preserving our God-given rights is to understand how these tactics of procuring
21 “invisible consent” by false presumption operate and to openly and forcefully challenge their exercise on every occasion
22 that they are employed.

23 If you want to learn more about how corrupted public dis-servants eliminate or avoid the need or requirement for consent,
24 you can go back and read sections 4.3.16 through 4.3.16.9 of the *Great IRS Hoax*.

25 **1.18 Understanding Administrative Law**³⁸

26 What you are about to read is very provocative and likely to shock, but educate, many of you. Some of you will likely be
27 inspired to do likewise, but just as you see those disclaimers which say, "Experts - do not try this at home," so I say, "Do
28 not try mimicking this at home. Remember, when reality and common sense run up against politics and money, the former
29 two will not register in the courts."

30 We have all heard the term "Administrative Law." Administrative Law is everywhere in society, and affects everyone of us.
31 But despite our familiarity, how many people really know what "Administrative Law" is? Most people see the word "Law"
32 and automatically think it is some kind of a special law passed by either Congress, our state legislators, or our city councils,
33 etc. No matter where we are in our experience and knowledge of Administrative Law, we all tend to feel deep down inside,
34 "I just do not like it." It is that same sort of feeling when we drive down the highway and pass a police car with its lights
35 flashing, having pulled over a car. You don't naturally think, "Boy, I'm pleased to see that police officer out here on the
36 highway performing us a public service." Rather, you are more likely to think, "Boy, I'm glad it's him he pulled over, and
37 not me." Just as hearing from the Internal Revenue Service, "public service" is probably the last thing that enters your mind.

38 Administrative Law demands things of us that intrude into our personal lives, our homes, our businesses. It makes us
39 comply with certain codes, inspects us, demands arbitrary taxes and payment in advance of establishing liability, calls us
40 into account before boards composed of political appointees having conflicts of interests, all without the benefit of a trial by
41 jury of your peers.

42 Administrative Law governs us, to name only a few, in our relation to our children through CPS, our right to contract
43 through the State Contractor's License Board, our businesses through Business Licenses and Worker's Compensation
44 Boards which provide a feeding frenzy for lawyers, and even our pleasurable moments through Fishing and Gaming
45 Licenses, our travel through DMV, etc, etc, and so on without end. In fact, all of our lives in every area is governed by
46 administrative agencies and their "laws," and there is near nothing that is not regulated and licensed by some agency. It
47 would almost seem that life's existence itself is but a special privilege of government that is revocable upon whim.

³⁸ By: Ron Branson, Author/Founder J.A.I.L., <http://www.jail4judges.org>

1 Whatever happened to "... governments are instituted among men, deriving their just powers from the consent of the
2 governed..."?

3 As some of may you already know, none of the protections set forth in the U.S. Constitution has any application
4 whatsoever upon the enforcement and carrying out of "Administrative Law." So we shout with outrage at the government,
5 "You're violating my Constitutional rights," and you ask, "What gives? Is Administrative Law superior to, and above, the
6 Constitution of the United States, which is the supreme Law of this Land?"

7 I am now going to pull the veil off the mystery of "Administrative Law," and let you in on a secret that no government
8 wants you to know. Some of you are going to laugh at the simplicity of the matter, once I tell you. "Administrative Law" is
9 not some esoteric law passed by some legislative body. "Administrative Law" simply means "Contract Agreement." But if
10 government called it what it really was, everyone would know what is going on. But by the government calling it
11 "Administrative Law," few understand it, and think, "Oh my goodness, I don't want to go to jail because I violated
12 Administrative Law." What you must implicitly remember is that Administrative Law and Police Powers are diametrically
13 opposed to each other. They cannot co-exist in the same context. Like oil and water, they can never mix. But governments
14 do not want you to know that. If there were any form of police power exerted to enforce "Administrative Law," it would
15 clearly fly in the face of the Constitution. So all governments exercise fraud when they take "Administrative Law" beyond
16 "the consent of the governed," Declaration of Independence.

17 Every time you hear the term "Administrative Law," you must correctly think "Contract Agreement." If everyone thought
18 that way, people would automatically ask themselves the logical question: "Where's the contract?". But government does
19 not want you to think in terms of "Contracts," nor the fact that there can ever be police powers involved in the enforcement
20 of a contract. If you fail to show up for work, can your boss call up the police and send them out to arrest you? No! This is
21 true even if your boss happens to be the city, or the chief of police. Police powers are limited only to criminal acts, never
22 contract disputes. These are totally separate and exclusive jurisdictions.

23 The U.S. Constitution specifically forbids all fifty states of this country from passing any law that interferes with any
24 individual's right of contract, or, if the person so chooses, the right not to contract.

25 *"No state shall...make any...law impairing the obligation of contracts."*
26 *[Constitution, Article I, Sec. 10, Clause 1]*

27 The right to contract necessarily establishes the right not to contract. Just like the First Amendment to Congress:

28 *"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof;"*
29 *[First Amendment]*

30 so also in Article I, Sec. 10, it says that no state shall make any law that impairs the free exercise of the right to contract or
31 not to contract. Now how does this Constitutional prohibition to states apply to such state administrative agencies as the
32 "State Contractor's License Board?" Ah, yes, and note, we are not here even challenging this as an Administrative Law, but
33 rather the very authority of the State itself to even "make" such an administrative agency that presumes to govern the right
34 to contract. In other words, the Legislature was acting unconstitutionally when they even considered "making" such a law,
35 whether the law passed by a majority vote or not. In other words, it was null and void the very moment it was "passed."
36 One could just imagine the untold hundreds of billions of dollars that would invigorate the entire economy of this country if
37 states could not interfere with, or tax our constitutional right to contract, or not to contract, with whosoever we pleased.

38 Contracts are very much a necessary part of all of our lives, and we all understand the meaning of agreements and keeping
39 our word. Contracts always must contain a consideration, and are made voluntarily for the mutual benefit of each of the
40 parties entering them.

41 I am going to explain the legitimate uses of contracts, and then proceed to what they have been transmuted into by the
42 State. In a legitimate contract, for instance, and I speak to those married, remember the days when you went out on dates
43 with that special person that made your heart throb? You fell in love and the two of you decided, for the mutual benefit of
44 both of you, to get married. You voluntarily appeared before a minister who asked you the question, "Do you, Sharon, take
45 Steven to be your lawfully wedded husband?" In which you replied, "I do!" You were under no obligation to agree.
46 Remember, wherever one may say "Yes" or "I do" they equally have the right to say, "No," or "I don't," to wit, "Do you,

1 Steven, take Sharon to be your lawfully wedded wife?" which could equally be responded to by, "No, I do not!" Of course,
2 what a way to shock everyone and ruin a marriage ceremony. Without both parties agreeing equally to the full terms and
3 conditions, there can be no "Administrative Law," oops, I mean, "Contract Agreement."

4 (For the benefit of those of you reading this who are ministers, I would like to take a sidebar. What are those commonly
5 heard words that come from your lips, "...lawfully wedded wife?" I ask you, is there an "unlawfully wedded wife," or an
6 "unlawfully wedded husband?" How did those words get in the marriage vow? Why not just ask, "Do you, Steven, take
7 Sharon to be your wife?" Ah, it is the State trying to stick their foot in the door and become a third party to the marriage
8 "Contract Agreement." I ask you, is it a crime to get married? Must couples have government's permission to get married?
9 The government thinks so. But does the government have constitutional authority to do so? Absolutely not.

10 Consider the marriage license. A license is a special grant of permission from the government to do that which is otherwise
11 illegal. People are now being convicted of "practicing law without a license," so I ask you, are couples who refuse marriage
12 licenses guilty of practicing marriage without a license? We are instructed in the Bible, "Whoso findeth a wife findeth a
13 good thing, and obtaineth favour of the LORD." Prov. 18:22. Yes, and remember that famous quote, "Render therefore unto
14 Caesar the things which are Caesar's; and unto God the things that are God's, Matt. 22:21, and "What therefore God hath
15 joined together, let not man put asunder." Matt. 19:6. Would it not be just as appropriate if God were to say, "What
16 therefore God has 'licensed,' let not man license?" Of course! Are you not therefore rendering to Caesar that which is
17 God's? And are you not doing it "By the power vested in you by the State of [fill in state], I now pronounce you man and
18 wife." And what about this so-called doctrine beaten into our heads by the courts of "Separation of Church and State?" End
19 of sidebar.)

20 Let's next turn to the "Contract Agreement" of Civil Service Employment. You open the newspaper and see an ad placed by
21 the City of Ten Buck Two, saying "Now hiring." You go and apply for the job and you are hired. Whether it be secretary,
22 street cleaner, or police officer, you enter a Civil Service Contract, and receive a mutual benefit, i.e., a paycheck. If you
23 were to receive no consideration from the city, you would be merely a slave. Neither the city nor you were under duress,
24 you both receive a consideration, and established a legitimate "Contract Agreement." The city wishes to call it
25 "Administrative Law." After being hired, if there arises a dispute, you cannot shout, "My Constitutional Rights were
26 violated," for you are now under Civil Service protection, and are not entitled to a jury trial nor any of the protections of the
27 Constitution, for now it is Administrative Law that controls, and the Constitution has no application whatsoever.

28 Now let's take this a step further, and talk about a ticket. I once was mailed a ticket through the mail offering me an
29 "Administrative Review." I wrote back to this administrative agency by certified mail with return receipt, and with a sworn
30 declaration attached stating that I had never entered into a "Contract Agreement" with them, and that such contract did not
31 exist. I further demanded that they respond with a counter-declaration stating that I had indeed entered into a "Contract
32 Agreement" with them, and thus bring the question into issue. (An uncontested declaration stands as the truth. No counter-
33 declaration, no dispute.) I also demanded that they attach a copy of the contract we had between us as evidence to support
34 their contention.

35 This administrative agency just did not know what to do, so they just declared my "request for an Administrative Review"
36 untimely, despite the certified mail proving otherwise. They then stated that I now owed them more than twice the amount
37 they originally demanded of me. However, as you note, I did not ask for an "Administrative Review." Rather my only issue
38 was the appropriateness and legitimacy of the agency "offering" me the administrative review. If you received a letter from
39 Moscow, Russia accusing you of failing to possess a license from the Moscow Aviation Flight Board, and offering you an
40 administrative review, would you ask for an administrative review?

41 Further, in my communication to this administrative body, which further baffled them, I asked:

42 *"When you say you are offering me an 'Administrative Review,' it implies I am now on appeal. Was there a trial
43 in which I have already been found guilty, and that I now should appeal that decision? I never received a notice
44 of such trial. When was the trial? Who sat in judgment? What was the basis of his or her findings? What is the
45 particular clause in the "Contract Agreement" I have been found guilty of violating?"*

46 You see, my questions were entirely logical and practical, but they just did not know how to deal with me. So they just
47 forged ahead with enforcement as if I said nothing. This resulted in my lawsuit against them which went all the way to the
48 U.S. Supreme Court twice, once through the state courts, and then all the way through the federal, the issue in federal court

1 being deprivation of due process of law. There was not one court, neither state, nor federal, that would address a single
2 issue I presented in my lawsuit. This suit resulted in five long years of litigation, and the agency admittedly spent over
3 \$100,000.00 defending itself, and demanded of me that I should pay them for their time from what started out to be \$55.

4 This case resulted in my filing a criminal complaint against the defendants with the U.S. Attorney, and petitioning Congress
5 to open impeachment proceedings against five federal judges for conspiracy to commit extortion, accompanied with a copy
6 of the proposed Federal J.A.I.L. Bill, with my instant case as an example of why Congress should pass J.A.I.L. into law.
7 Everything grew very quiet. No one would say anything.

8 All this over the implied assumption that I had entered into a "Contract Agreement" that did not exist, and never did exist.

9 Here in Los Angeles, the city dispenses bureaucrats throughout the city to search your home. However, the city likes to
10 refer to it as "inspection." Although the U.S. Constitution provides:

11 *"The right of the people to be secure in their persons, houses, papers and effects, against unreasonable
12 searches and seizure shall not be violated, and no warrants shall issue, but upon probable cause, supported by
13 oath or affirmation, and particularly describing the place to be searched, and the persons or things to be
14 seized"*
15 [Fourth Amendment]

16 these bureaucrats come to you "for your good," as a "public service." They charge you money for their services, and
17 exercise police power, having neither oath or affirmation, warrant, or probable cause, mandating you "volunteer" to accept
18 their searches. If you refuse to volunteer, they turn you over to the city prosecutor who will prosecute you for failure to
19 comply with the program. If you think these bureaucrats are bribe-free, you have a shock coming. Many hint at and suggest
20 that they can arrange special treatment for you, or that they can make things very bad for you.

21 We have now come to the point in this country where the public's common acceptance that we are administrative subjects,
22 that a mere suggestion by a government bureaucrat has now become law, and one is guilty by the simple allegation of
23 whatever charge these bureaucrats wish to lay upon them without appeal to the Constitution.

24 Approximately seven years ago I was stopped by a police officer. He "offered" to engage me into a contract with him. The
25 problem with his contract offer was that it was imposed upon me by the threat of my going immediately to jail, and that of
26 having my car stolen. Under criminal constitutional standards he was required to take me before a magistrate at least within
27 48 hours of his conducting my arrest. He did not wish to do that however, so for his convenience, not mine, he asked me to
28 enter into a contract with him. But what was my consideration in this contract? Was it that I didn't have to go to jail
29 immediately? Nay, for that is like placing a gun to one's head and asking them to voluntarily write a check, which is called
30 "Robbery" in the criminal codes.

31 This nice policeman told me that by signing his ticket, I was not waiving any of my rights. I read it, and all it said was that
32 I promised to appear before the clerk of the court authorized to receive bail by a certain date. I went ahead and took the
33 comfortable route, and signed his contract under duress, "agreeing" to appear before the court clerk as opposed to going to
34 jail. I then went to the clerk of the court by the date specified and asked if she was the clerk of the court authorized to
35 accept bail. She said "Yes." I then told her who I was, and that since she was the authorized person before whom I had
36 promised to appear, I needed her signature showing I had fulfilled my promise. She refused. Gee, what's wrong with these
37 people? They demand my signature to show up before them under threat of going to jail. I show up as they ask and request
38 their signature to show that I have complied, and they refuse. They do not respect you for keeping your promise to them. It
39 seems they are not satisfied, and they want something more from you than they made you promise. Hmm, it seems to me
40 that not all the terms of the contract were revealed when the officer said all I had to do was appear in front of the clerk. I
41 must have been defrauded.

42 What they really wanted, and now demanded, was that I appear before a commissioner, not a judge, when originally I was
43 entitled under the Constitution to appear before a magistrate for a determination of probable cause of my arrest by the kind
44 police officer. The officer must have lied to me when I was clearly told that I would not be waiving any of my rights. But
45 a waiver of my rights under the Constitution requires my voluntary and knowledgeable consent with a consideration in the
46 pie for me. But I never got the pie. This "Contract Agreement" does not seem to be like saying "I do" at the altar and
47 getting a wife, or "I agree" at the Civil Service interview, and getting a paycheck.

- 1 This commissioner bullied me, trying to induce me by force to enter into his offered contract agreement, when in no way
2 was he qualified to act or perform pursuant to the Fourth Amendment requirements of a magistrate.
- 3 When he failed to convince me that it was in my best interest that I should voluntarily agree to his contract, he proceeded to
4 unilaterally enter me into his contract whether I agreed to it or not. And of course, it was done with "my best interest at
5 heart." He's an educated man, and has graduated from law school. So why didn't he know that a contract requires my
6 voluntary consent? Having waived my rights for me (which is an impossibility), he now tells me that I am going to appear
7 for trial on the date he chose for me, and that I am going to sign a promise to appear. I told him, "NO! I am not going to
8 sign such a contract agreement!" He became very wroth, and I was immediately arrested, chained to thieves, con artists, and
9 extortionists and thrown into jail for not agreeing to sign.
- 10 At least one of the sheriff's deputies handling me expressed disbelief at what she was hearing that I was arrested for not
11 agreeing to sign on to the commissioner's offer. Here they were digging through my pockets and relieving me of all my
12 possessions, and my crime is failing to accept an offer. This could only be a civil charge at best, but refusing to contract is
13 not a violation of a contract. I had not even agreed to the deprivation of a magistrate to appear before this commissioner.
- 14 No sooner had they illegally processed me into the Los Angeles County jail system, that they wanted to get rid of me.
15 Under California statute, no person can be jailed on an alleged infraction, but here I was in jail. The fact is, neither the
16 courts nor the administrative boards know how to deal with the rare individual who sensibly raises questions about the
17 existence of a contract, so they just bully forward with police power enforcement, and address nothing.
- 18 The deputies told me they were putting me out of jail, but that I must come back to court on the date specified by the
19 commissioner. I told them "No! I did not agree to appear." They told me that if I did not appear, I would be arrested. I
20 said that I was already under arrest, so just keep me in jail until you are finished with me. They said, we can't do that, we
21 don't have the money to keep you here. I said, "I'm not here to save you money. If you want me, just keep me here. If you
22 don't want me, put me out." So they threw me out of jail to get rid of me, and I never showed up later. In the meantime, I
23 commenced suit against the commissioner for kidnapping, holding me hostage and demanding ransom for my release. (His
24 ransom was my signature, for he said when I gave him my signature, I would be free to go. Of course, that was why I was
25 in jail because I did not agree to that.)
- 26 In my civil suit against the commissioner, I had him totally defenseless, and the trial judge hearing the case knew it. There
27 was absolutely no way the commissioner could lawfully wiggle off, but since when do judges do things lawfully? The trial
28 judge knew the commissioner was naked, and had no jurisdiction whatsoever for what he did to me. He slammed his hands
29 down on the bench and said, "Mr. Branson, in all my twenty years' career on the bench, I have never met a person like you."
30 He then quoted the words found in my complaint, "Just keep me in jail until you are finished with me."
- 31 This judge could see the potential chaotic conditions if every person which was stopped by the cops stated "Just keep me in
32 jail until you are finished with me." I was supposed to fear losing my job, my reputation and companionship and capitulate.
33 He knew that if everybody did what I was doing, the entire system would fall apart. I was suddenly costing government
34 mucho money to the tune of thousands upon thousands of dollars when the whole idea was to make some money from me.
35 This lawsuit continued for years all the way up to the U.S. Supreme Court, yet not one judge would address the issues of
36 my contract case.
- 37 I now refer to a humorous situation that sounds like make-believe. An acquaintance of mine was called into court by one of
38 the ABC "public service" administrative agencies to be cross-examined to discover information from him to be used against
39 him. He was asked to take the witness stand. They asked him to raise his right hand after which the clerk of the court said,
40 "Do you solemnly swear to tell the truth, the whole truth, and nothing but the truth, so help you God?" He responded, "No,
41 I do not!" Everyone in the court gasped. (Remember, the right to say "Yes" also includes the right to say "No!") The judge
42 instructed the clerk to re-read the swearing-in again, supposing that he just did not understand the question. He responded
43 the second time, "I heard you the first time, and my answer is, No, I do not!" You can imagine the uncomfortable and
44 embarrassing situation into which this placed the judge. He asked why he would not swear to tell the truth, and he said,
45 "The Bible says, 'Let God be true, but every man a liar,' " (referring to Rom. 3:4), and "I am a man, and a liar."
- 46 The judge came unglued and threatened him with jail if he did not swear to tell the truth. He responded,

1 "Judge, you asked me a straight-forward question requiring either a yes, or a no answer. I gave you a straight-
2 forward answer to your question, and that was No, I do not. You can't say I did not answer your question, for I
3 did answer it, but you just don't like my answer. If you didn't want to hear my answer, then don't ask me the
4 question. And judge, on what basis do you threaten me with jail? Is it because I answered your question
5 truthfully? Or is it because you wanted me to lie, and I didn't do it? Or is it because you believe I am lying to
6 you when I tell you I am a man, and a liar?"

7 The judge threw him in jail for three days, after which he brought him forth to swear him in again. He said, "Judge, my
8 answer to you is still the same as three days ago. I am still a man, and still a liar, and no amount of jail time can change that.
9 The judge again threatened him with jail, to which he responded:

10 "On what basis do you threaten me with jail? Is it because I answered your question truthfully, and you want
11 me to lie? Or is it because you believe I am lying to you when I tell you I am a man, and a liar?"

12 The system just does not know how to handle people who question the actions of government when all the government is
13 only trying to get your approval to what they do to you. If you don't agree to the Contract Agreement, then they do you the
14 favor of "agreeing" for you even if it is against your will, without consideration. As I say, this is not quite like you saying
15 "I do" at the alter, but the judge spake and it was so.

16 Other examples are, when you are called to jury duty, the judge makes you raise your right hand and agree to follow the law
17 as interpreted to you by the judge. But wait, it is not the judge or the jurors who are entitled to a jury trial, but the
18 defendant who is constitutionally entitled to a fully informed and unencumbered jury which must judge on both the law and
19 the facts. Here we have a judge seeking to induce the defendant's jurors to conspire with him against the defendant. How
20 can the judge, in conspiracy with the jurors, lawfully agree to waive the rights of the defendant? They can't. It is the
21 defendant that is entitled to a fair and impartial trial, "In all criminal prosecutions, the accused shall enjoy ... an impartial
22 jury." Jurors who have been induced to conspire with the judge cannot possibly be "an impartial jury." Fifth Amendment,
23 U.S. Constitution.

24 Then there are the various taxing agencies who want you to enter into a "Contract Agreement" with them. They kindly
25 provide you with a pre-printed line on their forms to agree with their offer of a "Contract Agreement." But if you choose
26 not to accept their offer, can one go to jail? Not constitutionally. However, they somehow want you to believe that if you
27 do not accept their offer, then you are obligated to comply with their "Imposed Criminal Administrative Law," for after all,
28 you don't want to go to jail because you violated the law.

29 Remember, anything that requires your signature, or a swearing thereto in order to give it application, is not law, but a
30 contract. A contract must entail:

- 31 1. Being fully cognizant of all its terms.
- 32 2. Agreeing to all those terms.
- 33 3. Having equal right to say yes or no.
- 34 4. Offering you a consideration to which you would rather have than retaining your constitutional rights and saying
35 no.
- 36 5. Being totally done without duress in any way.

37 Anything otherwise fails the test of a contract.

38 **1.19 Personal Responsibility**

39 All rights come from duties and all rights imply duties on your part. You can't have rights without accepting complete and
40 exclusive responsibility for yourself. The following subsections will show why this is and also illustrate what happens to
41 your rights when we refuse to accept personal responsibility and try to transfer it to the government.

42 **1.19.1 We The People are the American Government**

43 Nancy Levant
44 December 24, 2005
45 NewsWithViews.com

1 We, the citizens of the United States of America, ARE the American government. This Constitutional fact has been forcibly
2 and underhandedly stolen from the conscious understand of the citizenry. We do not understand our Constitution. Most
3 American people have never read the document.

4 For decades, the public school system has steadily removed the reading and study of the Constitution, and we now have a
5 citizenry that is ignorant of their rights and responsibilities as American people. Equally, American students have never
6 been taught the true meaning and history of Socialism, Marxism, Fascism, and Communism.

7 American people, minus older generations, are now a manufactured political body – one manufactured in the public school
8 system and in American universities. They have never been privy to the knowledge that they are, according to the
9 Constitution of the United States of America, themselves, the government. Instead, they have been manipulated into
10 believing that once representatives are elected into power, those representatives ARE the power and must be believed and
11 followed as elected powers. This misinterpretation of citizenship is the downfall of America as a sovereign nation and the
12 downfall of freedom for American citizens. And this is why, at the end of 2005, the American people must read the
13 Constitution, as families, and specifically to children of all ages. It's a small task and a small request. It's one dinner
14 conversation, and I am asking all readers to take this request most seriously. We are at the end of the line. The last
15 generation that has the intellectual ability to help to restore our government is aging. We MUST understand our
16 Constitutional rights AND responsibilities AS DEFINED by our Constitution – THE DOCUMENT THAT ALL ELECTED
17 ARE SWORN TO UPHOLD.

18 Once read, American people, including children, will realize that America IS the American people and so defined by that
19 document. America IS NOT a government where decisions are made by elected representatives. THEY do not tell us what
20 we are going to do. WE tell THEM what they are going to do. They have no power minus our dictates and decisions. But
21 this is not the current state of affairs in this nation, and we have got to get the control of our government back into our
22 hands. Also note that the current re-districting, called “regionalizing,” that is taking place in all states, is being
23 implemented, specifically, to eliminate local governance and local voting. When “stakeholders” arrive in your
24 neighborhoods, they are political decision makers who are “appointed” to power instead of “elected” into power. The new
25 stakeholding/partnership bureaucracy is systematically taking your voting power from you. When you hear about
26 “partnerships, visions, and/or stakeholders” in your neighborhoods, you better get out there and fight against their plans and
27 that system. Its specific mission is to remove your vote from your community.

28 Our Constitution has been literally destroyed by a smoke screen – literally destroyed. The ideological intent of globalist-
29 corporate special interest has been steadfastly erasing our rights, our intellectual understanding and potential, and our
30 ability to recognize what is clearly a cultural-communistic revolution – one that, due to our ignorance, is taking place right
31 beneath our noses. We have been re-trained and re-socialized into a compliant and debt-ridden workforce that serves
32 corporate intention, and one that is afraid to think and act outside of corporate mandates.

33 We were manipulated into un-payable debt, and fear was the foundation of that education. While they dismembered our
34 national intellect and placed the entire population into chronic debt, they layered fearsome, futuristic scenarios, one after
35 another, upon our psyches. They then told us they could fix all problems via THEIR expertise and wisdom, and then
36 proceeded to tell us what THEY intended to do. And now, we have a government, with their many new policing forces, that
37 is set up to protect them from us.

38 Americans who believe in their Constitutional rights are now considered by our elected representatives to be “terrorists”.
39 Americans who disagree with our elected are considered to be aiding the enemy. Our community police forces are being
40 trained, as we speak, that we, the people of the United States of America, are terrorists. This begs the question of why, and
41 who decided to have law abiding American people listed as potential threats – and threats to what?

42 When I hear “elected” representatives tell the American people what they are going to legislate, either through out-and- out
43 disregard for the laws of this nation, or through Executive Orders that are Communistic by their very natures, I realize that
44 our government has been seized, and that we, the people, are operating outside of our government. I realize that OUR
45 government is now in the hands of what appears to be Bolshevik-style dictators. We are not being represented by anyone.
46 We are being dictated to, and our Constitutional rights are being completely, 100% ignored.

47 You will find the following in the 2nd Amendment of our Constitution:

1 *"A well regulated militia, being necessary to the security of a free state, the right of the people to keep and bear
2 arms, shall not be infringed."*

3 Every year and for decades, our “elected” have attempted to slice and dice the 2nd Amendment. Let’s think about this. We
4 are told, on a daily basis, that we are living in terror laden times, and that terrorism is right around our corners, in our
5 neighborhoods, and that homeland “terrorism” is not “if” but “when.” We have politically dissolved international borders –
6 all borders – that allow anyone from any country into our nation, day or night, 365 days a year. We have epidemic child
7 kidnapping via the slave trade operating in the United States of America. How many children are missing from Katrina,
8 and where are their bodies? We have a deployed American military that has been permanently deployed in “foreign”
9 conflicts for nearly 100 years. Now, we have internationalized and trained, new breed policing forces EVERYWHERE in
10 the U.S., and our “elected” continue to pick away at the 2nd Amendment, with the specific intent (and United Nations
11 mandate) to disarm the masses.

12 So the question is this – if, as per our Constitution, a militia is necessary to the security of our states, why then aren’t state
13 legislators reawakening and restoring the NEED for a well-regulated militia, which is REQUIRED by our Constitution to
14 preserve freedom from tyranny? The 2nd Amendment is of far greater importance than simply the right to keep and bear
15 arms. It demands that a fully armed population guards freedom from tyranny, including professional, corporate, political
16 “ideological” tyranny. It was written to guard against overthrow. This is the overlooked meaning and intent of the 2nd
17 Amendment. It is not simply the right to keep and bear. You must realize that the Constitutional right to keep and bear arms
18 was written to ensure the freedom of each and every state in the United States of America. Each state was to have a well-
19 organized militia to protect itself from tyrants – both foreign and domestic.

20 The massive web of international agreements, charters, and treaties, to which the American people were never privy,
21 demonstrates that our elected leadership is running with ideological and political intentions of their own. They have
22 violated the Constitution and their oaths of office ten thousand times and more, and the Judiciary is fully in compliance and
23 following suit as it reinterprets and shreds the meaning and intent of OUR Constitution.

24 Do you want to see where America is headed? Type “Inter- American Democratic Charter” into your search engines. This
25 charter, which was signed by the United States of America via the Organization of American States (www.oas.org), was
26 adopted on **September 11, 2001**, in Peru. Read it! Your media didn’t report the adoption of this charter. Your politicians
27 did not tell you about this charter.

28 Most importantly, read and understand Dr. Edwin Vieira, who can be found at NewsWithViews.com and via search
29 engines. His understanding of Constitutional law is critical to all of us as a free people. He teaches us how to fight on the
30 turf where this country’s decisions are made and how to re- Constitute the states’ militias, and understand this well: Dr.
31 Vieira is not talking about “militias” as we now understand them – meaning radical fringe groups. He is talking about the
32 Constitutional definition of militia, and the Constitutional REQUIREMENT that ALL people, in order to secure our states
33 from foreign and domestic tyranny, be prepared to protect and defend Constitutionally guaranteed FREEDOM from
34 conquering entities.

35 Here’s our assignment:

- 36 • Read, discuss, study, and debate YOUR Constitution and YOUR LAWFUL Constitutional rights as American
37 people. This is a family assignment.
- 38 • Read the “Inter-American Democratic Charter” to see where we are headed under the direction of our “elected”
39 representatives. I also **strongly suggest** that you read Agenda 21 (United Nations Agenda for the 21st Century).
40 This document is what initiated the land grabbing by eco-land trust organizations, kick started the un-
41 Constitutional abuse of Eminent Domain, and is the directorate document that has transformed the single-family
42 household into “community” neighborhoods and landless living under corporate-political direction. Read, discuss,
43 study, and debate the [writings of Dr. Edwin Vieira](#). He has a plan to legally reinstate, through individual state
44 legislatures, the Constitutional militia, as defined by American law. This may be the only real hope for a
45 continuance of our law of the people, for the people, and by the people. We need help. Dr. Vieira is offering that
46 help. If you are a patriot currently in office or intend to run for office, you need Dr. Vieira.

1 Our window of opportunity is waning. We, as united people, must get our government under our control or, guaranteed, we
 2 are going to lose it to a global and very elitist dictatorship, which THEY are calling a global democracy. The United States
 3 is not a democracy. All democracies, in all of history, have failed, and our Constitution was purposefully set up as a
 4 “Republic” and NOT a democracy. It’s time to take back our knowledge, which was stolen from us. It’s time to assert
 5 ourselves as the legitimate leaders of our government. Read, study, and pass all knowledge forward. This is our last chance.
 6 We’ve got to clean house in Congress, but we’ve got to know what to do once WE are back in power. WE are the United
 7 States of America – WE – the masses of the American people. The foreign-led aristocrats in office are on borrowed time.
 8 We are not outside of our government. We ARE our government, and we must step up to the plate before it’s too late.

9 1.19.2 The Unlimited Liability Universe

10 *“The hand of the diligent will rule,
 11 But the lazy [or irresponsible] man will be put to forced labor.”
 12 [Prov. 12:24, Bible, NKJV]*

13 In the previous section on “Why All Man-Made Law is Religious In Nature”, we showed how the shift in our culture away
 14 from Biblical law has taken us down the path to “humanism”, which turns the “state” or government into a religion and a
 15 law system that eventually focuses itself on eradicating all other competing religions and law-systems in the society in
 16 order to ensure its own survival. Humanism is the worship of the “state” and it is the essence of socialism. Recall that a
 17 “state” is simply a collection of people within a political jurisdiction.

18 ***State.** A people permanently occupying a fixed territory bound together by common-law habits and custom
 19 into one body politic exercising, through the medium of an organized government, independent sovereignty and
 20 control over all persons and things within its boundaries, capable of making war and peace and of entering into
 21 international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201
 22 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v.
 23 Moralitis, C.C.A.Md., 136 F.2d 129, 130. In its largest sense, a “state” is a body politic or a society of men.
 24 Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d 763, 765. A body of people
 25 occupying a definite territory and politically organized under one government. State ex re. Maisano v.
 26 Mitchell, 155 Conn. 256, 231 A.2d 539, 542. A territorial unit with a distinct general body of law.
 27 Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to
 28 an individual government unit of such nation (e.g. California).”
 29 [Black’s Law Dictionary, Sixth, p. 1407]*

30 We will build on that theme in this section to show how the inexorable growth of the power and influence of the state and
 31 of humanism is perpetrated in our culture. Much of the content of this section derives once again from the excellent book
 32 Biblical Institutes of Law by Rousas Rushdoony, 1972, pp. 664-669. The premise of this section is that the growth of
 33 humanism, socialism, and collectivism requires the government to exploit the weaknesses of the people. Thomas Jefferson
 34 warned us about this tendency of government, when he said:

35 *“In every government on earth is some trace of human weakness, some germ of corruption and degeneracy,
 36 which cunning will discover, and wickedness insensibly open, cultivate and improve.”
 37 [Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207]*

38 The chief weakness that covetous governments have learned to exploit in order to expand their power is to appeal to
 39 people’s sinful need to **avoid responsibility** of all kinds and to thereby evade the consequence of their sinful, lazy, apathetic,
 40 and ignorant actions. People by nature are lazy and will always take the path of least resistance. They will often pay any
 41 price to evade responsibility for themselves and their actions, including giving up all their rights. In legal terms, the
 42 government therefore expands its power by:

- 43 1. Writing laws and creating programs that insulate people from responsibility for their actions and themselves.
- 44 2. Calling those who receive the benefit of these laws “privileged”
- 45 3. Instituting a tax on the “privileged” activities.
- 46 4. Persecuting those who speak out about the above types of exploitation.

47 In effect, the government “wolf” takes over the public fool (school) system, regulates the media, and coerces apathetic and
 48 cowardly employers everywhere into helping them manufacture “sheep” that it may devour and enslave.

1 “Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way
 2 [using the Federal Reserve, the IRS, the media, and taking over the public schools], the same is a thief and a
 3 robber.”
 4 [Jesus in John 10:1, Bible, NKJV]

5 “If you make yourselves sheep, the wolves will eat you.”
 6 [Benjamin Franklin]

7 “A democracy is a sheep and two wolves deciding on what to have for lunch. Freedom is a well armed sheep
 8 contesting the results of the decision.”
 9 [Benjamin Franklin]

10 “It is the duty of a good shepherd to shear his sheep, not to skin them.”
 11 [Tiberius Caesar]

12 These sheep are “preprogrammed” to be irresponsible, dependent on government, dysfunctional, ignorant, apathetic, and
 13 lazy. They are taught to evade personal responsibility for every aspect of their behavior. In short, their sin and violation of
 14 God’s laws has made them unable to govern or support themselves, and so they have given government the moral authority
 15 to step in as their “Parens Patriae”, or government parent, to take over their lives and become an agent of plunder to support
 16 their sinful and irresponsible lifestyle. These sheep are trained and conditioned by our government “servants”, like
 17 Pavlov’s dogs, to succumb to the enticements of an evil government (called a “Beast” in the book of Revelations in the
 18 Bible) by participating in and partaking of the benefits of socialism and in so doing, they surrender their sovereignty to the
 19 totalitarian democratic “collective”.

20 “A violent man entices his neighbor,
 21 And leads him in a way that is not good
 22 He winks his eye to devise perverse things;
 23 He purses [covers] his lips [by not telling the whole truth] and brings about evil.”
 24 [Prov. 16:29-30, Bible, NKJV]

25 The brainwashed sheep are unwittingly recruited to join a mob full of treacherous socialists who want to plunder the rich by
 26 abusing their voting rights and their power sitting as a jurist. If a member of the flock of sheep balks at joining the socialist
 27 mob, they are censured and punished usually financially for being politically incorrect. They are denied a job or a socialist
 28 benefit and/or credit if they refuse to take the mark of the Beast, the Socialist Security Number, or refuse to fill out a W-4 to
 29 begin withholding taxes. Those who participate in this brand of socialism all share “one purse”, and make the government
 30 effectively into one big social insurance company to insulate themselves from responsibility for their own laziness, apathy,
 31 greed, and sin. The role of government in a republic then transitions from that of only protecting the people to that of
 32 punishing and plundering success while rewarding and encouraging failure. Here is how the Bible says we should view
 33 this, and note that it says this is “evil” and that we should not participate in it:

34 *Avoid Bad Company*

35 “My son, if sinners [socialists, in this case] entice you,
 36 Do not consent
 37 If they say, “Come with us,
 38 Let us lie in wait to shed blood;
 39 Let us lurk secretly for the innocent without cause;
 40 Let us swallow them alive like Sheol,
 41 And whole, like those who go down to the Pit:
 42 We shall fill our houses with spoil [plunder];
 43 Cast in your lot among us,
 44 Let us all have one purse”—
 45 My son, do not walk in the way with them,
 46 Keep your foot from their path;
 47 For their feet run to evil,
 48 And they make haste to shed blood.
 49 Surely, in vain the net is spread
 50 In the sight of any bird;
 51 But they lie in wait for their own blood.
 52 They lurk secretly for their own lives.
 53 So are the ways of everyone who is greedy for gain;
 54 It takes away the life of its owners.”
 55 [Proverbs 1:10-19, Bible, NKJV]

- 1 God, however, wants us to follow His sacred law, and the result of doing so makes government unnecessary, because we
 2 become self-governing and self-supporting and do not make government into a false god or become idolaters in the process:

3 *"He [God] brings the princes to nothing.
 4 He makes the judges of the earth useless."*
 5 *[Isaiah 40:23, Bible, NKJV]*

6 *"How long will you slumber, O sluggard?
 7 When will you rise from your sleep?
 8 A little sleep, a little slumber,
 9 A little folding of the hands to sleep--
 10 So shall your poverty come on you like a prowler,
 11 And your need like an armed man [from the government/IRS]."*
 12 *[Prov. 6:9-11, Bible, NKJV]*

13 *"The hand of the diligent will rule,
 14 But the lazy man will be put to forced labor [working for the government through income taxes]."*
 15 *[Prov. 12:24, Bible, NKJV]*

16 After government has exploited our own sinfulness in this way so as to make us ripe for their political control, domination,
 17 and oppression, a huge monolithic government bureaucracy steps in as our “sugar daddy” or “Parens Patriae” and not only
 18 offers but demands to help us run our marriages, our financial affairs, our businesses, and forces us to pay taxes to support
 19 the infrastructure needed to do this. In many cases, they force us to pay for services and benefits that we don’t want! What
 20 business within a truly free economy could force you to buy or use their product other than a monopoly, and aren’t
 21 monopolies illegal under the Sherman Antitrust Act? Tyrants in government thereby appear to the ignorant and complacent
 22 masses of sheep as God’s avengers to “harvest” (STEAL) our property, our liberty, our labor, and everything else they
 23 covet and lust after, and we not only willingly accept their domination, but we beg for it by demanding ever more
 24 increasing amounts of “free” government services! The resulting evasion of responsibility and acquiescence to government
 25 usury by the sheep manifests itself in many forms, a few of which we have summarized below:

26 **Table 1-11: The characteristics of the irresponsible and how the government panders to them**

#	Type of irresponsibility	How the government and liberal culture exploits this form of irresponsibility for their own gain	How the churches reward and encourage this type of irresponsibility
1	Do not want to take responsibility for the consequences of their sin	Passing laws that legalize sinful behaviors. Promising to pass such laws during election time in order to curry favor with voters.	Smorgasbord religion. Pick the set of beliefs that best benefits you. Focus on “grace” and “love” absent an emphasis on obeying God’s laws.
2	Do not want to take responsibility for supporting themselves	Creating Social welfare programs such as Medicare, Welfare, Temporary Aid to Needy Families (TANF), food stamps.	Tithes the churches receive are supposed to be used for charity purposes but pastors jealously guard their contributions to maximize their “take”. Then they try to steer the sheep toward government entitlement programs to make up for their greed and their lack of charity.
3	Do not want to take responsibility for their sexual sin	Passes laws allowing children to get condoms in schools. Teaches sex education instead of abstinence in schools. Institutes “don’t ask don’t tell” policies in the military. Supreme court declaring abortion legal, which is the murder of defenseless children.	Churches look the other way when parishioners get abortions and do not protest the holocaust of abortion by participating in such things as Operation Rescue.
4	Do not want to take responsibility for making their marriage work	Offer marriage licenses that put family court judges in charge of you, your income, and all your assets.	Churches also demanding that their parishioners get a marriage license before they will officiate a ceremony. That way people getting married don’t become the churches problem, but instead can be handled by corrupted family courts.
5	Do not want to take responsibility for educating or raising their kids	Offer public schools, so that parents do not have to confederate and start private Christian schools to educate their children. Teaching the young sinful behaviors such as homosexuality, abortion, drugs so they make easy serfs of government. Showing them how to fill out income tax returns in high school before they even know how to balance a checkbook.	Pastors avoiding moral training in church, so that children growing up in single-parent families never learn how to govern themselves from their busy parents and must therefore depend on government to do for them what they cannot do for themselves.
6	Do not want to take responsibility for their retirement	Offer Socialist Security and federal retirement programs and do not offer employees the option of taking money earmarked for retirement and investing and controlling it themselves. This leaves large sums of money in control of the government, which they then use as a carrot to	Not warning people that they should not depend on government and that they should take 100% responsibility for themselves.

#	Type of irresponsibility	How the government and liberal culture exploits this form of irresponsibility for their own gain	How the churches reward and encourage this type of irresponsibility
		force you to pay income taxes because if you don't, they will turn it over to the IRS.	
7	Do not want to tithe to their church	Federal subsidies for charities, which carry with it the requirement for the churches to not criticize government or oppose its illegal enforcement of income tax code. Example: President Bush's faith-based initiative.	Pastors not chastising parishioners who do not tithe for their greed and robbery of God, for fear of scaring away the sheep. Pastors ingratiating or poaching generous parishioners (sheep) from other churches to join their church.
8	Do not want to take responsibility for bad business decisions	Creating a privileged status called "corporations", in which liability for wrongdoing is limited. This encourages reckless investment, bad business practices, and corruption like we have been seeing lately with Enron, Worldcom, etc. Income taxes on corporations then, amount essentially to "liability insurance".	Not censuring or excommunicating those in the congregation who have committed civil crimes involving business corruption and refuse to repent.
9	Do not want to take responsibility for hurting others in the process of operating a motor vehicle	Government passes laws forcing people to have insurance in order to have the "privilege" of driving.	

- 1 The ultimate result of the universal and complete adoption of the above concepts is as follows, which is a parody of the
 2 content of the Bible, Psalms 23:

3 DEMOCRAT'S 23rd PSALM

4
 5 *The government is my Shepherd,
 therefore I shall not work.
 It alloweth me to lie down on a good job.
 It leadeth me beside still factories;
 it destroyeth my initiative,
 It leadeth me in the path of a parasite
 for politic's sake.*

13 *Yea, though I walk through the valley
 of laziness and deficit spending,
 I will fear no evil, for the government is with me.*

17 *It prepareth an economic Utopia for me,
 by borrowing from future generations.
 It filleth my head with false security;
 my inefficiency runneth over.*

22 *Surely the government should take care of me
 all the days of my life!
 And I will dwell in a welfare state forever and ever.*

- 25 In the legal field, the process of evading responsibility is called "avoiding liability". Amazingly, the government openly
 26 admits that it is one big insurance company which exists to insulate people from all types of liability! Here is what one
 27 Congressman said during the Congressional debates on the Sixteenth Amendment, which is the income tax amendment:

28 *"M. Thiers, the great French statesman, says, 'a tax paid by a citizen to his government is like a premium paid
 by the insured to the insurance company, and should be in proportion to the amount of property insured in one
 case and the other to the amount of property protected or defended [or managed] by the government.'"*
 31 *[44 Cong.Rec. 4959 (1909)]*

- 32 The natural consequence of the logic of the quote above is that the less responsibility and liability we are willing to assume
 33 for ourselves, the greater will be our tax rate and the corresponding slavery to government that goes with it. If you trace the
 34 percentage of the average American family's income which goes to pay state and federal taxes over the last 100 years, we
 35 can see in numerical terms the shift away from personal responsibility and the rise of the "collective" as the sovereign in
 36 our society. This information reveals how we have abandoned the original Constitutional Republican model based on faith
 37 and personal responsibility, and gradually drifted to a socialist/humanistic economy like most of the rest of the nations in
 38 the world. God warned us that this would happen but we simply refuse to heed Him because of the hedonistic stupor our
 39 government has put us into by bribing us with "free" government benefits and programs subsidized with STOLEN loot
 40 through illegally enforcing the income tax code:

1 "And they rejected His statutes and His covenant that He had made with their fathers, and His testimonies [His
 2 Law/Bible] which He had testified against them; they followed [government] idols, became idolaters, and went
 3 after the nations who were all around them, concerning whom the LORD had charged them that they should
 4 not do like them. So they left all the commandments of the LORD their God, made for themselves a molded
 5 image and two calves, made a wooden image and worshiped all the host of heaven, and served Baal. And
 6 they caused their sons and daughters to pass through the fire, practiced witchcraft and soothsaying, and sold
 7 themselves [through usurious taxes] to do evil in the sight of the LORD, to provoke Him to anger. Therefore
 8 the LORD was very angry with Israel, and removed them from His sight; there was none left but the tribe of
 9 Judah alone." [2 Kings 17:15-18, Bible, NKJV]

- 10 One congressman has actually quantified this shift from personal to collective responsibility in a wonderful article entitled
 11 "The Coming Crisis: How Government Dependency Threatens America's Freedom" available on our website at:

12 <http://famguardian.org/Subjects/Freedom/Articles/ComingCrisis-01508.pdf>

- 13 Governments therefore know that people don't want to have to accept responsibility or liability and they use this sinful
 14 human tendency to expand their power and revenues by transferring responsibility to themselves. The transfer of
 15 responsibility from us as individuals to the government cannot occur, however, without a transfer of sovereignty with it.
 16 *Sovereignty and dependency are mutually exclusive.* The buck has to stop somewhere, and when we won't take
 17 responsibility for ourselves, we have to surrender sovereignty to the collective democracy, and this eventually leads to
 18 socialism and humanism. This abdication of our responsibilities also amounts to a violation of God's laws. Christians have
 19 a MUCH higher calling with their God than simply to depend on a bloated and evil socialist government to subsidize their
 20 idleness and hedonism with funds that were stolen from their brother through illegal extortion and constructive fraud:

21 "**You shall not follow a crowd to do evil; nor shall you testify in a dispute so as to turn aside after many to**
 22 **pervert justice.**"
 23 [Exodus 23:2, Bible, NKJV]

25 "Now about brotherly love we do not need to write to you, for you yourselves have been taught by God to love
 26 each other. And in fact, you do love all the brothers throughout Macedonia. Yet we urge you, brothers, to do so
 27 more and more.

28 "**Make it your ambition to lead a quiet life, to mind your own business and to work with your hands,** just as
 29 we told you, **so that your daily life may win the respect of outsiders and so that you will not be dependent on**
 30 **anybody.**"
 31 [1 Thess. 4:9-12, Bible, NIV]

- 32 There is nothing new to this government approach of encouraging irresponsibility and indemnifying a person from liability
 33 for their own sinful actions. Government is simply imitating God's approach. Throughout the Bible, God warns us that we
 34 will be held personally liable for all of our choices and actions. That liability will occur on judgment day:

35 "**And as it is appointed for men to die once, but after this the judgment,** so Christ was offered once to bear the
 36 sins of many. To those who eagerly wait for Him He will appear a second time, apart from sin, for salvation.
 37 **For the law, having a shadow of the good things to come, and not the very image of the things, can never** with
 38 **these same sacrifices, which they offer continually year by year, make those who approach perfect** [in the sight
 39 of God]"
 40 [Hebrews 9:27-28, 10:1, Bible, NKJV]

- 41 Here you can see that God is talking about final judgment for our actions and choices, and He is implying that unless we are
 42 *perfect* in His eyes at that judgment, then we are condemned. However, God is also promising indemnification from
 43 personal liability, which here is called "salvation" to those who "eagerly wait for Him". Faith in and obedience to Christ is
 44 basically being offered here as an insurance policy against the final judgment and wrath of God. That obedience manifests
 45 itself in following the two great commandments that Christ revealed to us in Mark 12:28-33:

46 *Then one of the scribes came, and having heard them reasoning together, perceiving that He had answered*
 47 *them well, asked Him, "Which is the first commandment of all?"*

48 Jesus answered him, "The first of all the commandments is: "Hear, O Israel, the LORD our God, the LORD is
 49 one. And you shall love the LORD your God with all your heart, with all your soul, with all your mind, and with
 50 all your strength. This is the first commandment. And the second, like it, is this: "You shall love your neighbor
 51 as yourself. There is no other commandment greater than these."

1 So the scribe said to Him, "Well said, Teacher. You have spoken the truth, for there is one God, and there is no
 2 other but He. And to love Him with all the heart, with all the understanding, with all the soul, and with all the
 3 strength, and to love one's neighbor as oneself, is more than all the whole burnt offerings and sacrifices."
 4 [[Mark 12:28-33](#), Bible, NKJV]
 5

6 "For all the law is fulfilled in one word, even in this: 'You shall love your neighbor as yourself.'"
 7 [[Gal 5:14](#), Bible, NKJV]

- 8 The important thing to remember is that there is a BIG difference between man's and God's approach toward encouraging
 9 people to avoid liability. Faith produces salvation and indemnification because it makes us appear "perfect" in God's eyes,
 10 but it does not relieve us from personal liability for obeying God's laws.

11 *Faith Without Works Is Dead*

12 *What does it profit, my brethren, if someone says he has faith but does not have works? Can faith save him? If a
 13 brother or sister is naked and destitute of daily food, and one of you says to them, "Depart in peace, be warmed
 14 and filled," but you do not give them the things which are needed for the body, what does it profit? Thus also
 15 faith by itself, if it does not have works, is dead.*

16 *But someone will say, "You have faith, and I have works." Show me your faith without your works, and I will
 17 show you my faith by my works. You believe that there is one God. You do well. Even the demons believe--and
 18 tremble! But do you want to know, O foolish man, that faith without works is dead? Was not Abraham our
 19 father justified by works when he offered Isaac his son on the altar? **Do you see that faith was working
 20 together with his works, and by works faith was made perfect?** And the Scripture was fulfilled which says,
 21 "Abraham believed God, and it was accounted to him for righteousness." And he was called the friend of God.
 22 **You see then that a man is justified by works, and not by faith only.***

23 *Likewise, was not Rahab the harlot also justified by works when she received the messengers and sent them out
 24 another way?*

25 *For as the body without the spirit is dead, so faith without works is dead also.*
 26 [[James 2:14-26](#), Bible, NKJV]

- 27 Faith in God does not allow us to *avoid* the final judgment, but our works provide *evidence* of our faith and obedience at
 28 that judgment. The final judgment is like a court trial. With no admissible evidence of our faith at this trial, we will be
 29 convicted of our sin and suffer God's wrath.

30 *"Then I saw a great throne and Him who sat on it, from whose face the earth and the heaven fled away. And
 31 there was found no place for them.*

32 *"And I saw the dead, small and great, standing before God, and books were opened. And another book was
 33 opened, which is the Book of Life. And the dead were judged according to their works, by the things which
 34 were written in the books.*

35 *"The sea gave up the dead who were in it, and Death and Hades delivered up the dead who were in them. And
 36 they were judged, each one according to his works.*

37 *"Then Death and Hades were cast into the lake of fire. This is the second death.*

38 *"And anyone not found written in the Book of Life was cast into the lake of fire."*
 39 [[Revelations 20:11-15](#), Bible, NKJV]

- 40 The purpose of God's law is to teach us how to love God and our neighbor (see the Ten Commandments in Exodus 20).
 41 The Bible says that obedience to God's laws even after we profess faith is *still* mandatory:

42 *"Not everyone who says to Me, 'Lord Lord,' shall enter the kingdom of heaven, but he who does the will of My
 43 Father in heaven."*
 44 [[Matt. 7:21](#), Bible, NKJV]

45 *"But **whoever keeps His word, truly the love of God is perfected in him.** By this we know that we are in Him."*
 46 [[1 John 2:5](#), Bible, NKJV]

1 **"For this is the love of God, that we keep His commandments.** And His commandments are not
 2 burdensome."
 3 [1 John 5:3, Bible, NKJV]

4 "Therefore, to him who knows to do good and **does not DO** it, to him it is sin."
 5 [James 4:17, Bible, NKJV]

6 **"Blessed are those who do** His commandments, that they may have the right to the tree of life, and may
 7 enter through the gates into the city."
 8 [Rev. 22:14, Bible, NKJV]

9 "But **he who looks into the perfect law of liberty** and continues in it, and is not a forgetful hearer **but a**
 10 **DOER of the work**, this one **will be blessed in what he does**."
 11 [James 1:25, Bible, NKJV]

12 The government, on the other hand, tells us that we can be criminals under God's law and avoid liability and responsibility
 13 for our sins on earth as long as we join the "collective" and worship the politicians and the government as our false god by
 14 surrendering control over our earnings from labor to that god in the form of income taxes. Basically, we have to serve the
 15 government with our labor, and the Bible calls that kind of servitude "worship". Below is an excerpt from the Ten
 16 Commandments demonstrating this:

17 **"You shall have no other gods before Me.**

18 "You shall not make for yourself a carved image--any likeness of anything that is in heaven above, or that is in
 19 the earth beneath, or that is in the water under the earth;⁵ **you shall not bow down to them nor Serve**
 20 **worship] them.** For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon
 21 the children to the third and fourth generations of those who hate Me,⁶ but showing mercy to thousands, to those
 22 who love Me and keep My commandments."
 23 [Exodus 20:3-4, Bible, NKJV]

24 That false government promise of no liability for sin was the same promise that Satan made when he tempted the first
 25 sinner, Eve. Satan promised Eve that if she sinned by eating the forbidden fruit of the tree, then she would **not** suffer the
 26 consequence of death promised by God. Remember that the Bible says "The wages of sin is death" (Romans 6:23) and
 27 Satan lied when he promised Eve that she would **not** die. In short, there would be no liability for her violation of God's law
 28 and instead, she would be a "god" herself:

29 Then the serpent said to the woman, "You will **not** surely die [no liability]. For God knows that in the day you
 30 eat of it your eyes will be opened, and you will be like God, knowing good and evil."
 31 [Genesis 3:4-5; Bible, NKJV]

32 In a "collective" form of government such as a democracy, the "collective" is the false god to be worshipped. That
 33 collective is called the "state" in legal terms. When we join that collective, we become like a god, and share in the unjust
 34 authority and power that it has. That unjust authority expresses itself through the abuse of voting rights and jury service in
 35 a way that actually injures our neighbor and offends God because it attempts to indemnify us from the consequences and
 36 liability for our sin and irresponsibility.

37 A limited liability company is one in which the liability of each shareholder is limited to the amount of his shares or stocks,
 38 or to a sum fixed by guarantee called "limited liability guarantee". The purpose of limited liability laws is to limit
 39 responsibility. Although the ostensible purpose is to protect the shareholders, the practical effect is to limit their
 40 responsibility and therefore encourage recklessness in investment. A limited liability economy is socialistic. By seeking to
 41 protect people, a limited liability economy merely transfers responsibility away from the people to the state, where "central
 42 government planning" supposedly obviates personal responsibility. Limited liability encourages people to take chances
 43 with limited risks, and to sin economically without paying the price. Limited liability laws rest on the fallacy that payment
 44 for economic sins need not be made. In actuality, payment is simply transferred to others. Limited liability laws were

1 unpopular in earlier, Christian eras but have flourished in the Darwinian world. They rest on important religious
2 presuppositions.

3 In a statement central to his account, C.S. Lewis described his preference, prior to his conversion to Christianity, for a
4 materialistic, atheistic universe. The advantages of such a world are the very limited demands it makes on a man.

5 *To such a craven and materialist's universe has the enormous attraction that it offered you limited liabilities.*
6 *No strictly infinite disaster could overtake you in it. Death ended all. And if ever finite disasters proved greater*
7 *than one wished to bear, suicide would always be possible. The horror of the Christian universe was that it had*
8 *no door marked Exit..But, of course, what mattered most of all was my deep-seated hatred of authority, my*
9 *monstrous individualism, my lawlessness. No word in my vocabulary expressed deeper hatred than the word*
10 *Interference. But Christianity placed at the center what then seemed to me a transcendental Interferer. If this*
11 *picture were true then no sort of "treaty with reality" could ever be possible. There was no region even in the*
12 *innermost depth of one's soul (nay, there least of all) which one could surround with a barbed wire fence and*
13 *guard with a notice of No Admittance. And that was what I wanted; some area, however small, of which I could*
14 *say to all other beings, "This is my business and mine only."*³⁹

15 This is an excellent summation of the matter. The atheist wants a limited liability universe, and he seeks to create a limited
16 liability political and economic order. The more socialistic he becomes, the more he demands a maximum advantage and a
17 limited liability from his social order, an impossibility.

18 In reality, living with the fact that the universe and our world carry always unlimited liabilities is the best way to assure
19 security and advantage. To live with reality, and to seek progress within its framework, is man's best security.

20 The curses and the blessings of the law stress man's unlimited liability to both curses and blessings as a result of
21 disobedience or obedience to the law. In [Deuteronomy 28:2](#) and [15](#), we are told that the curses and blessings come upon us
22 and "overtake" us. Man cannot step outside of the world of God's consequence. At every moment and at every point man
23 is overtaken, surrounded, and totally possessed by the unlimited liability of God's universe.

24 Man seeks to escape this unlimited liability either through a denial of the true God, or by a pseudo-acceptance which denies
25 the meaning of God. In atheism, the attitude of man is well summarized by William Ernest Henley's poem, "Invictus." Henley
26 boasted of his "unconquerable soul" and declared,

27 *I am the master of my fate;*
28 *I am the captain of my soul*

29 Not surprisingly, the poem has been very popular with immature and rebellious adolescents.

30 Pseudo-acceptance, common to mysticism, pietism, and pseudo evangelicals, claims to have "accepted Christ" while
31 denying His law. One college youth, very much given to evangelizing everyone in sight, not only denied the law as an
32 article of his faith, in speaking to this writer, but went further. Asked if he would approve of young men and women
33 working in a house of prostitution as whores and pimps to convert the inmates, he did not deny this as a valid possibility.
34 He went on to affirm that many of his friends were converting girls and patrons wholesale by invading the houses to
35 evangelize one and all. He also claimed wholesale conversion of homosexuals, but he could cite no homosexuals who
36 ceased the practice after their conversion; nor any whores or their patrons who left the houses with their "evangelizers."
37 Such lawless "evangelism" is only blasphemy.

38 In the so-called "Great Awakening" in colonial New England, antinomianism, chiliasm, and false perfectionism went hand
39 in hand. Many of these "holy ones" forsook their marriage for adulterous relations, denied the law, and claimed immediate
40 perfection and immortality.⁴⁰

41 What such revivalism and pietism espouses is a limited liability universe in God's name. It is thus atheism under the banner
42 of Christ. It claims freedom from God's sovereignty and denies predestination. It denies the law, and it denies the validity
43 of the curses and blessings of the law. Such a religion is interested only in what it can get out of God: hence, "grace" is

³⁹ C.S. Lewis, *Surprised by Joy* (New York: Harcourt, Brace, 1956), p. 171 f.

⁴⁰ C.C. Goen, *Revivalism and Separatism in New England, 1740-1800, Strict Congregationalists and Separate Baptists in the Great Awakening* (New Haven: Yale University Press, 1962), p. 200 f.

1 affirmed, and "love," but not the law, nor God's sovereign power and decree. But smorgasbord religion is only humanism,
 2 because it affirms the right of man to pick and choose what he wants; as the ultimate arbiter of his fate, man is made captain
 3 of his soul, with an assist from God. Pietism thus offers limited liability religion, not Biblical faith.

4 According to Heer, the medieval mystic Eckhart gave to the soul a "sovereign majesty together with God. The next step
 5 was taken by the disciple, Johnannes of Star Alley, who asked if the word of the soul was not as mighty as the word of the
 6 Heavenly Father."⁴¹ In such a faith, the new sovereign is man, and unlimited liability is in process of being transferred to
 7 God.

8 In terms of the Biblical doctrine of God, absolutely no liabilities are involved in the person and work of the Godhead.
 9 God's eternal decree and sovereign power totally govern and circumscribe all reality, which is His creation. Because man is
 10 a creature, man faces unlimited liability; his sins have temporal and eternal consequences, and he cannot at any point escape
 11 God. Van Til has summed up the matter powerfully:

12 *The main point is that if man could look anywhere and not be confronted with the revelation of God then he
 13 could not sin in the Biblical sense of the term. Sin is the breaking of the law of God. God confronts man
 14 everywhere. He cannot in the nature of the case confront man anywhere if he does not confront him
 15 everywhere. God is one; the law is one. If man could press one button on the radio of his experience and not
 16 hear the voice of God then he would always press that button and not the others. But man cannot even press
 17 the button of his own self-consciousness without hearing the requirement of God.⁴²*

18 But man wants to reverse this situation. Let God be liable, if He fails to deliver at man's request. Let man declare that his
 19 own experience pronounces himself to be saved, and then he can continue his homosexuality or work in a house of
 20 prostitution, all without liability. Having pronounced the magic formula, "I accept Jesus Christ as my personal lord and
 21 savior," man then transfers almost all the liability to Christ and can sin without at most more than a very limited liability.
 22 Christ cannot be accepted if His sovereignty, His law, and His word are denied. To deny the law is to accept a works
 23 religion, because it means denying God's sovereignty and assuming man's existence in independence of God's total law and
 24 government. In a world where God functions only to remove the liability of hell, and no law governs man, man works his
 25 own way through life by his own conscience. Man is saved, in such a world, by his own work of faith, of accepting Christ,
 26 not by Christ's sovereign acceptance of him. Christ said, "Ye have not chosen me, but I have chosen you" ([John 15:16](#)).
 27 The pietist insists that *he* has chosen Christ; it is *his* work, not Christ's. Christ, in such a faith, serves as an insurance agent,
 28 as a guarantee against liabilities, not as sovereign lord. This is paganism in Christ's name.

29 In paganism, the worshipper was not in existence. Man did not worship the pagan deities, nor did services of worship
 30 occur. The temple was open every day as a place of business. The pagan entered the temple and bought the protection of a
 31 god by a gift or offering. If the god failed him, he thereafter sought the services of another. The pagan's quest was for an
 32 insurance, for limited liability and unlimited blessings, and, as the sovereign believer, he shopped around for the god who
 33 offered the most. Pagan religion was thus a transaction, and, as in all business transactions, no certainty was involved. The
 34 gods could not always deliver, but man's hope was that, somehow, his liabilities would be limited.

35 The "witness" of pietism, with its "victorious living," is to a like limited liability religion. A common "witness" is, "Praise
 36 the Lord, since I accepted Christ, all my troubles are over and ended." The witness of Job in his suffering was, "Though he
 37 slay me, yet will I trust him" ([Job 13:15](#)). St. Paul recited the long and fearful account of his sufferings *after* accepting
 38 Christ: in prison, beaten, shipwrecked, stoned, betrayed, "in hunger and thirst,...in cold and nakedness" ([II Cor. 11:23-27](#)).
 39 Paul's was not a religion of limited liability nor of deliverance from all troubles because of his faith.

40 **The world is a battlefield, and there are casualties and wounds in battle, but the battle is the Lord's and its end is
 41 victory. To attempt an escape from the battle is to flee from the liabilities of warfare against sinful men for battle
 42 with an angry God. To face the battle is to suffer the penalties of man's wrath and the blessings of God's grace and
 43 law.**

44 Apart from Jesus Christ, men are judicially dead, i.e., under a death sentence, before God, no matter how moral their works.
 45 With regeneration, the beginning of true life, man does not move out from under God's unlimited liability. Rather, with

⁴¹ Friedrich Heer, *The Intellectual History of Europe*, p. 179.

⁴² Cornelius Van Til, *A Letter on Common Grace* (Philadelphia: Presbyterian and Reformed Publishing Company, 1955), p. 40 f.

1 regeneration, man moves from the world of unlimited liability under the curse, to the world of unlimited liability under
 2 God's blessings. The world and man were cursed when Adam and Eve sinned, but, in Jesus Christ, man is blessed, and the
 3 world progressively reclaimed and redeemed for Him. In either case, the world is under God's law. Blessings and curses
 4 are thus inseparable from God's law and are simply different relationships to it.

5 Men inescapably live in a world of unlimited liability, but with a difference. The covenant-breaker, at war with God and
 6 unregenerate, has an unlimited liability for the curse. Hell is the final statement of that unlimited liability. The objections
 7 to hell, and the attempts to reduce it to a place of probation or correction, are based on a rejection of unlimited liability. But
 8 the unregenerate has, according to Scripture, an unlimited liability to judgment and the curse. On the other hand, the
 9 regenerate man, who walks in obedience to Jesus Christ, his covenant head, has a limited liability to judgment and the
 10 curse. The unlimited liability of God's wrath was assumed for the elect by Jesus Christ upon the cross. The regenerate man
 11 is judged for his transgressions of the law of God, but his liability here is a limited one, whereas his liability for blessings in
 12 this life and in heaven are unlimited. The unregenerate can experience a limited measure of blessing in this life, and none
 13 in the world to come; they have at best a limited liability for blessing.

14 **Man thus cannot escape an unlimited liability universe. The important question is this: in which area is he exposed
 15 to unlimited liability, to an unlimited liability to the curse because of his separation from God, or to an unlimited
 16 liability to blessing because of his faith in, union with, and obedience to Jesus Christ?**

17 Along the lines of this section, a reader sent us the following poem which summarizes why our lives will amount to nothing
 18 if we do not accept personal responsibility for ourself and learn to accept the unlimited liability that God bestowed upon us
 19 as part of his death sentence for our disobedience in the book of Genesis:

Risk..

21 *To weep...
 22 is to risk appearing sentimental,*

23 *To hope...
 24 is to risk despair,*

25 *To reach out for another...
 26 is to risk involvement,*

27 *To try...
 28 is to risk failure,*

29 *To expose feelings...
 30 is to risk exposing your true self,*

31 *To place your ideas, your dreams before the crowd...
 32 is to risk their loss,*

33 *To love is to risk...
 34 not being loved in return,*

35 *To live...
 36 is to risk dying,*

37 *But risks must be taken because the greatest hazard in life,
 38 is to risk nothing.*

39 *The person who risks nothing, does nothing, has nothing, and is nothing. They may avoid suffering and sorrow,
 40 but they cannot learn, feel, change, grow, love, and live. Chained by their certitudes, they are a slave, they have
 41 forfeited their freedom.*

42 *Only a person who risks.
 43 is free.*

1.19.3 “Public” v. “Private” employment: You really work for Uncle Sam and not Your Private Employer If You Receive Federal Benefits

3 The U.S. Supreme Court has said many times that the ONLY purpose for lawful, constitutional taxation is to collect
 4 revenues to support ONLY the machinery and operations of the government and its “employees”. This purpose, it calls a
 5 “public use” or “public purpose”:

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

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

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

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

30 “*A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
 31 support of the government. The word has never thought to connote the expropriation of money from one group
 32 for the benefit of another.*”

33 [[U.S. v. Butler, 297 U.S. 1 \(1936\)](#)]

34 Black’s Law Dictionary defines the word “public purpose” as follows:

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

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

52 A related word defined in Black’s Law Dictionary is “public use”:

53 *Public use.* Eminent domain. The constitutional and statutory basis for taking property by eminent domain.
 54 For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not
 55 confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which

1 condemnation is sought and, as long as public has right of use, whether exercised by one or many members of
2 public, a "public advantage" or "public benefit" accrues sufficient to constitute a public use. Montana Power
3 Co. v. Bokma, Mont., 457 P.2d 769, 772, 773.

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

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

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

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

22 A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a
23 payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977, 978, 979. **Essential**
24 **characteristics of a tax are that it is NOT A VOLUNTARY**
25 **PAYMENT OR DONATION, BUT AN ENFORCED**
26 **CONTRIBUTION, EXACTED PURSUANT TO**
27 **LEGISLATIVE AUTHORITY.** Michigan Employment Sec. Commission v. Patt, 4
28 Mich.App. 228, 144 N.W.2d 663, 665. ..."
29 [Black's Law Dictionary, 6th Edition, page 1457]

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

- 32 1. The money must be used ONLY for the support of government.
33 2. The subject of the tax must be "liable", and responsible to pay for the support of government under the force of law.
34 3. The money must go toward a "public purpose" rather than a "private purpose".
35 4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
36 5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this
37 violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment

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

- 41 1. Theft and robbery by the government in the guise of "taxation"
42 2. Government by decree rather than by law
43 3. Extortion under the color of law in violation [18 U.S.C. §872](#).
44 4. Tyranny
45 5. Socialism
46 6. Mob rule and a tyranny by the "have-nots" against the "haves"
47 7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both
48 of them can conspire to deprive you of your property.
49 8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the
50 Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it

1 appear like they have the authority to just STEAL these people's property for a fabricated tax debt that they aren't even
 2 legally liable for.
 3 9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
 4 10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
 5 11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens,
 6 and idiotic IRS letters that refuse to justify why government thinks we are "liable".
 7 12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal
 8 enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in
 9 receipt of the proceeds of illegal extortion.
 10 13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal
 11 Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate
 12 in the federal donation program identified under subtitle A of the I.R.C.
 13 14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist "nontaxpayers" to rejoin the ranks of other peons who
 14 pay taxes they aren't demonstrably liable for, which amount to slavery.
 15 15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one's personal time responding to frivolous IRS notices and
 16 pay taxes on my labor that I am not liable for.

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

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

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

27 **Table 1-12: Two methods for taxation**

#	<i>Characteristic</i>	<i>Public use/purpose</i>	<i>Private use/purpose</i>
1	<i>Authority for tax</i>	U.S. Constitution	Legislative fiat, tyranny
2	<i>Monies collected described by Supreme Court as</i>	Legitimate taxation	"Robbery in the name of taxation" (see <i>Loan Assoc. v. Topeka</i> , above)
3	<i>Money paid only to following parties</i>	Federal "employees", contractors, and agents	Private parties with no contractual relationship or agency with the government
4	<i>Government that practices this form of taxation is</i>	A righteous government	A THIEF
5	<i>This type of expenditure of revenues collected is:</i>	Constitutional	Unconstitutional
6	<i>Lawful means of collection</i>	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a "tax")
7	<i>Tax system based on this approach is</i>	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	<i>Government which identifies payment of such monies as mandatory and enforceable is</i>	A righteous government	A lying, thieving government that is deceiving the people.
9	<i>When enforced, this type of tax leads to</i>	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	<i>Lawful subjects of Constitutional, federal taxation</i>	Taxes on imports into states of the Union coming from foreign	No subjects of lawful taxation. Whatever unconstitutional judicial

#	Characteristic	Public use/purpose	Private use/purpose
		countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on this approach based on	Private property	All property being owned by the state through eminent domain. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

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

- 10 1. Subtitle A of the Internal Revenue Code. IRC sections 1, 32, and 162 all confer privileged financial benefits to the
 11 participant which constitute federal “employment” compensation.
 12 2. Social Security.
 13 3. Unemployment compensation.
 14 4. Medicare.

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

17 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
 18 [§ 552a. Records maintained on individuals](#)

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

20 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
 21 members of the uniformed services (including members of the Reserve Components), individuals entitled to
 22 receive immediate or deferred retirement benefits under any retirement program of the Government of the
23 United States (including survivor benefits).

24 The “individual” they are talking about above is further defined in 5 U.S.C. §552a(a)(2) as follows:

25 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
 26 [§ 552a. Records maintained on individuals](#)

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

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

30 The “citizen of the United States” they are talking above is based on the statutory rather than constitutional definition of the
 31 “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of the two
 32 preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and
 33 Employees”. Therefore, it refers ONLY to government employees and excludes private employees. There is no definition
 34 of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private natural
 35 persons, because Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme
 36 Court ruling below:

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

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

13 "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
 14 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a
 15 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
 16 Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the
 17 Government, the right to be let alone - the most comprehensive of rights and the right most valued by
 18 civilized men."
 19 [*Olmstead v. United States*, (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*, [494 U.S. 210](#)
 20 (1990)]

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

24 http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl

26 Another very important point to make here is that the purpose of nearly all federal law is to regulate "public conduct" rather
 27 than "private conduct". Congress must write laws to regulate and control every aspect of the behavior of its employees so
 28 that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect.
 29 Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private
 30 citizens in the conduct of their private lives. The U.S. Supreme Court confirmed this view, when it said:

31 "The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes
 32 of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States*
 33 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)
 34 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or
 35 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*,
 36 [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not
 37 been questioned."
 38 [*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

39 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private
 40 life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every
 41 aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social
 42 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of
 43 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle
 44 A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all individuals in states of the
 45 Union, in fact only applies to "public employees" in the official conduct of their duties while present in the District of
 46 Columbia, which 4 U.S.C. §72 makes the "seat of government". The I.R.C. therefore essentially amounts to a part of the
 47 job responsibility and the "employment contract" of "public employees". This was also confirmed by the House of
 48 Representatives, who said that only those who take an oath of "public office" are subject to the requirements of the personal
 49 income tax. See:

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

51 Within the Internal Revenue Code, those legal "persons" who work for the government are identified as engaging in a
 52 "public office". A "public office" within the Internal Revenue Code is called a "trade or business", which is defined below.

- 1 We emphasize that engaging in a privileged “trade or business” is the main excise taxable activity that in fact and in deed is
 2 what REALLY makes a person a “taxpayer” subject to the Internal Revenue Code, Subtitle A:

3 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

4 “The term ‘trade or business’ includes the performance of the functions of a [public office](#). ”

- 5 Below is the definition of “public office”:

6 [Public office](#)

7 “Essential characteristics of a ‘[public office](#)’ are:

8 (1) Authority conferred by law,

9 (2) Fixed tenure of office, and

10 (3) Power to exercise some of the sovereign functions of government.

11 (4) Key element of such test is that “officer is carrying out a sovereign function”.

12 (5) Essential elements to establish public position as ‘[public office](#)’ are:

13 (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.

14 (b) Portion of sovereign power of government must be delegated to position,

15 (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.

16 (d) Duties must be performed independently without control of superior power other than law, and

17 (e) Position must have some permanency.”

18 [Black’s Law Dictionary, Sixth Edition]

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

22 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
 23 exercised in behalf of the government or of all citizens who may need the intervention of the officer.⁴³
 24 Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level
 25 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor
 26 under every disability and prohibition imposed by law upon trustees relative to the making of personal
 27 financial gain from a discharge of their trusts.⁴⁴ That is, a public officer occupies a fiduciary relationship
 28 to the political entity on whose behalf he or she serves.⁴⁵ and owes a fiduciary duty to the public.⁴⁶ It has
 29 been said that the fiduciary responsibilities of a public officer cannot be less than those of a private
 30 individual.⁴⁷ Furthermore, it has been stated that any enterprise undertaken by the public official which tends
 31 to weaken public confidence and undermine the sense of security for individual rights is against public
 32 policy.⁴⁸”
 33 [63C Am.Jur.2d, Public Officers and Employees, §247]

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

35 “Corporations are also of all grades, and made for varied objects; all governments are corporations, created
 36 by usage and common consent, or grants and charters which create a body politic for prescribed purposes;
 37 but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise
 38 of power, they are all governed by the same rules of law, as to the construction and the obligation of the

⁴³ State ex rel. Nagle v Sullivan, 98 Mont 425, 40 P2d 995, 99 ALR 321; Jersey City v Hague, 18 NJ 584, 115 A2d 8.

⁴⁴ Georgia Dep’t of Human Resources v Sistrunk, 249 Ga 543, 291 SE2d 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill Dec 712, 515 NE2d 697, app gr 117 Ill Dec 226, 520 NE2d 387 and revd on other grounds 128 Ill 2d 147, 131 Ill Dec 145, 538 NE2d 520.

⁴⁵ Chicago Park Dist. v Kenroy, Inc., 78 Ill 2d 555, 37 Ill Dec 291, 402 NE2d 181, appeal after remand (1st Dist) 107 Ill App 3d 222, 63 Ill Dec 134, 437 NE2d 783.

⁴⁶ United States v Holzer (CA7 Ill) 816 F2d 304 and vacated, remanded on other grounds 484 US 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F2d 1343, cert den 486 US 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F2d 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F2d 1367) and (among conflicting authorities on other grounds noted in United States v Boylan (CA1 Mass) 898 F2d 230, 29 Fed Rules Evid Serv 1223).

⁴⁷ Chicago ex rel. Cohen v Keane, 64 Ill 2d 559, 2 Ill Dec 285, 357 NE2d 452, later proceeding (1st Dist) 105 Ill App 3d 298, 61 Ill Dec 172, 434 NE2d 325.

⁴⁸ Indiana State Ethics Comm’n v Nelson (Ind App) 656 NE2d 1172, reh gr (Ind App) 659 NE2d 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is
 2 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all
 3 persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2
 4 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same
 5 footing of protection as other persons, and their corporate property secured by the same laws which protect
 6 that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseized,' without due process of law,
 7 is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the
 8 federal government, by the amendments to the constitution."
 9 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]
 10

11 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
 12 PART VI - PARTICULAR PROCEEDINGS
 13 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
 14 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

15 Sec. 3002. Definitions

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

20 Those who are acting as "public officials" for "U.S. Inc." have essentially donated their formerly private property to a
 21 "public use". In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people,
 22 most of whom, do not wish to participate.

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

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

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

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

1 Any legal person, whether it be a natural person, a corporation, or a trust, may become a “public office” if it volunteers to
 2 do so. A subset of those engaging in such a “public office” are federal “employees”, but the term “public office” or “trade
 3 or business” encompass much more than just government “employees”. In law, when a legal “person” volunteers to accept
 4 the legal duties of a “public office”, it therefore becomes a “trustee”, an agent, and fiduciary (as defined in [26 U.S.C.
 5 §6903](#)) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a
 6 “franchisee” of the federal government carrying out the provisions of the franchise agreement, which is found in:

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

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

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>

10 The IRS form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in a “trade or
 11 business”:

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

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

- 14 • Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in
 15 the United States.

16 [\[IRS Form 1042-S Instructions, p. 14\]](#)

17 Engaging in a “trade or business” therefore implies a “public office”, which makes the person using the number into a
 18 “public official” who has donated his formerly private time and services to a “public use” and agreed to give the public the
 19 right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code
 20 Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the
 21 equivalent of a “license number” to act as a “public official” for the federal government, who is a fiduciary or trustee
 22 subject to the plenary legislative jurisdiction of the federal government pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C.
 23 §7408\(c\)](#), and [Federal Rule of Civil Procedure Rule 17\(b\)](#), regardless of where he might be found geographically,
 24 including within a state of the Union. The franchise agreement governs “choice of law” and where its terms may be
 25 litigated, which is the District of Columbia, based on the agreement itself.

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

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

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

33 “THE” + “IRS” = “THEIRS”

34 A federal “public official” has no rights in relation to their master, the federal government:

35 “The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the
 36 regulator of private conduct, are not the same as the restrictions that it places upon the government in its
 37 capacity as employer. We have recognized this in many contexts, with respect to many different constitutional
 38 guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.
 39 Johnson, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable
 40 cause, but in many circumstances government employees can. O’Connor v. Ortega, [480 U.S. 709, 723](#) (1987)
 41 (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for
 42 refusing to provide the government information that may incriminate them, but government employees can be

dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616 -617 (1973)." [Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

- Your existence and your earnings as a federal “public official” and “trustee” and “fiduciary” are entirely subject to the whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

"In the general course of human nature, A POWER OVER A MAN's SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL."

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

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

- 25 1. Acting as an employment recruiter for the federal government.
26 2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and 42 U.S.C. §1994.
27 3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you
28 don't want and don't need.
29 4. Involved in racketeering and extortion in violation of 18 U.S.C. §1951.
30 5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation
31 of 18 U.S.C. §1956.

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

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

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

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

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

9 *I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw
 10 her, I marveled with great amazement.”*
 11 *[Rev. 17:3-6, Bible, NKJV]*

- 12 This despicable harlot is described below as the “woman who sits on many waters”.

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

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

19 *“The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues.”*
 20 *[Rev. 17:15, Bible, NKJV]*

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

22 *“And I saw **the beast, the kings of the earth**, and their armies, gathered together to make war against Him who
 23 sat on the horse and against His army.”*
 24 *[Rev. 19:19, Bible, NKJV]*

- 25 Babylon the Great Harlot is “fornicating” with the government by engaging in commerce with it. Black’s Law Dictionary
 26 defines “commerce” as “intercourse”:

27 *“**Commerce**. ...**Intercourse** by way of trade and traffic between different peoples or states and the citizens or
 28 inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the
 29 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it
 30 is carried on...”*
 31 *[Black’s Law Dictionary, Sixth Edition, p. 269]*

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

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

- 42 If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to “public” employees, we
 43 refer you to the free memorandum of law entitled “Why Your Government is Either a Thief or You are a Federal Employee
 44 for Federal Income Tax Purposes” found at:

45 <http://sedm.org/Forms/MemLaw/WhyThiefOrEmployee.pdf>

46 1.19.4 Last Will and Testament of Jesse Cornish

1 *"A good man leaves an inheritance to his children's children, but the wealth of the sinner is stored up for the*
2 *righteous."*
3 *[Prov. 13:22, Bible, NKJV]*

4

5 **Last Will and Testament**
6 **Of**
7 **Jesse Franklin Cornish**
8

9 I, Jesse Cornish, being of sound mind. do of my own accord, make this last will, bequeathing all of my earthly possessions
10 as follows:

11 To my son, Jesse, and my daughter, Candy, I leave all my owned real estate and equities and all my liquid assets in the
12 form of checking, savings, and other money accounts to share and share alike.

13 To my son, Jesse, I leave my guns, fishing gear, boats and all other personal effects a father would normally pass on to his
14 son.

15 To my daughter, Candy, I leave the things her mother left. I leave her also certain family treasures, and pieces or collected
16 art described on the attached sheets.

17 To both my son, Jesse, and my daughter, Candy, I leave my total collection of African art goods. my automobiles. items of
18 jewelry, photographs, music albums, and all household valuables to share and share alike.

19 To my grandchildren, I leave the faith and hope that your parents will pass on to you whatever is left of this bequest on
20 their demise. And to this I pray that they will add their lot. The bequests I have named appear in the will that is it be
21 probated. It is already in the hands of my lawyers who will see it through for you.

22 In your own safe-deposit boxes, where you found this private copy is a sealed letter addressed to each of you. You may
23 open it now. Inside you will find specific instructions leading you to the location of special forms of assets I have secured
24 and left for you. This wealth may well be the only thing of real value I have to pass on to you.

25 It is in the form of gold and silver coins and bullion. Nobody knows I bought it, there is no record of them, and nobody
26 knows where they are except you today.

27 I did not buy it to speculate. I bought it to get out of paper assets and to preserve capital.

28 The bullion coins are worth five times what I paid for them and some of the numismatic coins have appreciated over 6000
29 percent in the last ten years. As the next inflationary cycle reaches double digit, their values will also double.

30 The numismatic, rare coins along with their certification are in the packets here that bear your names. In your names also
31 are these storage receipts from the warehouses in Montreal and Dallas. They represent the numerous pieces of fine ivory
32 and ebony art carvings I brought out of Africa over the years. You may claim them in person at any time. All of these items
33 are in demand and maintain high liquidity.

34 I depart this life with the prayer that you will have the foresight and self discipline to leave it as it is until this country
35 regains fiscal sanity. When that finally comes about, there will be complete monetary reform.

36 Your gold, silver, and ivory will buy this new form of currency and could well be your only hope for financial survival.
37 When I purchased the uncirculated coins to put away for you, I was afraid and didn't buy enough. Now I see they have
38 provided the highest appreciation of all, and any further additions to this private part of my bequests to you will include
39 more of the same. It grieves me to inform you that I have also passed on to you a "Legacy of Debt."

1 My generation found a way to lead the good life by borrowing from yours. We have lived out the last thirty years in a credit
2 "dream world" of luxury and affluence and monetized the massive debt by offering the next two generations as collateral.
3 The material wealth I leave to you will not even begin to pay your share of the bill we ran up during your lifetime and it
4 will haunt you and cause you to ask, "How could my dad do this?"

5 Please know it was not what I did, but rather, what I failed to do. I just didn't bother to get personally involved in the affairs
6 of government at any level.

7 I filled my days to earn large sums of dollars and spent too many nights celebrating when I did. Like millions of others, I
8 stood by as inept elected officials bought votes with your money and changed America from a capitalistic, free enterprise
9 country to a land ever-approaching mandated socialism.

10 The conventional investments I planned for your future failed the break-even point years ago. Savings, common stocks, and
11 money funds were tied to the shrinking dollar and eroded away with inflation and taxes, just as they will when this
12 economy turns around to monetize the most massive debt in history.

13 Over the past 15 years, most of my income was taken away in taxes to finance the enormous bureaucracy that now has a
14 strangle hold on every aspect of our economy.

15 Even as I write this. I see the vultures circling -waiting to pick apart the probated portion of this will that was already
16 riddled with taxes as I tried to keep it alive.

17 My final prayer is that you will use my shortcomings as a warning light to guide your way. And that you will try to find
18 forgiveness in your hearts for the things I failed to do.

19 Get involved. Help get America back into the hands of the earners and the producers.

20 From my generation you have learned that you cannot feed and house the whole world. You also learned that the country's
21 banks do not deserve blind faith. 60 of them failed this past year and 750 more are in trouble with assets represented by
22 over-extended credit.

23 Don't be afraid of what lies out there ahead, and don't ever feel guilty about what you earned yourself. Don't let elected
24 officials give it away to the plunderers for the sake of re-election and self enrichment.

25 When the day comes for you to retire, the Social Security program will be bankrupt and gone. I paid into it for nearly forty
26 years but never withdrew a dime.

27 There is an automatic \$275 burial fee you could withdraw for my funeral expenses. I have already designated funds to
28 cover this so please turn it down and afford me the last dignity of paying my own way out.

29 In everlasting love,

30

31

32 Your dad,

33

34 *Jesse Cornish*

35 Jesse F. Cornish

36

37 State of Minnesota

38 County of Hennepin

39

40 Signed, sealed and delivered by Jesse F. Cornish this 17th day of November, 1980

41 **1.19.5 America?**

1 Is the America described below the type of place *you* would be proud to call your home and your country? Is it still the
 2 “land of the free and home of the brave?” We don’t think so. Instead, our government steals our money, uses it to
 3 subsidize failure and socialism, and then asks for yet more money to correct the problems that such failed policies produce.
 4 Any civilization that subsidizes and encourages failure and irresponsibility and decadence on the scale and of the kind
 5 described below is doomed to certain self destruction. The question is not if our society will collapse, but how long, unless
 6 we mend our ways, repent for our sins, and engage ourselves politically to force change and capitalism once again.

7 *I come for visit, get treated regal,
 8 So I stay, who care I illegal?
 9 I cross border, poor and broke,
 10 Take bus, see employment folk.*

11 *Nice man treat me good in there,
 12 Say I need to see welfare.
 13 Welfare say, "You come no more,
 14 We send cash right to your door."*

15 *Welfare checks, they make you wealthy,
 16 Medicaid it keep you healthy!
 17 By and by, I got plenty money,
 18 Thanks to you, American dummy.*

19 *Write to friends in motherland,
 20 Tell them come as fast as you can.
 21 They come in rags and Chebby trucks,
 22 I buy big house with welfare bucks.*

23 *They come here, we live together,
 24 More welfare checks, it gets better!
 25 Fourteen families they moving in,
 26 But neighbor's patience wearing thin.*

27 *Finally, white guy moves away,
 28 Now I buy his house, and then I say,
 29 "Find more aliens for house to rent."
 30 And in the yard I put a tent.*

31 *Send for family (they just trash),
 32 But they, too, draw the welfare cash!
 33 Everything is mucho good,
 34 And soon we own the neighborhood.*

35 *We have hobby--it's called breeding,
 36 Welfare pay for baby feeding.
 37 Kids need dentist? Wife need pills?
 38 We get free! We got no bills!*

39 *American crazy! He pay all year,
 40 To keep welfare running here.
 41 We think America darn good place!
 42 Too darn good for the white man race.*

43 *If they no like us, they can go,
 44 Got lots of room in Mexico.*

45 SEND THIS TO EVERY AMERICAN TAXPAYER YOU KNOW.

46 **1.20 Jurisdiction**

47 **1.20.1 “Words of Art”: Lawyer Deception Using Definitions**

48 *"The wicked man does deceptive work,
 49 But to him who sows righteousness will be a sure reward.
 50 As righteousness leads to life,
 51 So he who pursues evil pursues his own death.*

1 Those who are of a perverse heart are an abomination to the Lord,
2 But such as are blameless in their ways are a delight.
3 Though they join forces, the wicked will not go unpunished;
4 But the posterity of the righteous will be delivered."
5 [Prov. 11:18-21, Bible, NKJV]

6
7 "Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful."
8 --Samuel Johnson Rasselas, 1759

9
10 "Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men,
11 according to the basic principles of the world, and not according to Christ." [Colossians 2:8, Bible, NKJV]

12 Does anyone like politicians or the lawyers who write deceptive laws for them? After you read this section, you'll have
13 even less reason to like them! The Internal Revenue Code ("IRC", also called 26 U.S.C.) is a masterpiece of deception
14 designed by greedy and unscrupulous IRS lawyers to mislead Citizens into believing that they are subject to federal income
15 tax. Most of the deception is perpetrated using specialized definitions of words. The Code contains a series of directory
16 statutes using the word "shall", with provisions that are requirements for corporations, trusts, and other "legal fictions" but
17 not for natural persons (you and I). Even members of Congress are generally unaware of the deceptive legal meanings of
18 certain terms that are consistently used in the IRC. These terms have legal definitions for use in the IRC that are very
19 different from the general understanding of the meaning of the words. Such terms are called "words of art". This situation
20 is quite deliberate, and no accident at all.

21 Let's start this section by defining the term "definition":

22 **definition:** (Black's Law Dictionary, Sixth Edition, page 423) A description of a thing by its properties; an
23 explanation of the meaning of a word or term. The process of stating the exact meaning of a word by means of
24 other words. Such a description of the thing defined, including all essential elements and excluding all
25 nonessential, as to distinguish it from all other things and classes."

26 Lack of knowledge of legal definitions used in the Internal Revenue Code causes false presumption by uninformed
27 Americans who are confused as to the correct interpretation of both the IRC and the true meaning of the tricky wording in
28 IRS instructional publications and news articles. However, when you understand the legal definitions of these terms, the
29 deception and false presumption is easily recognized and the limited application of the Code becomes very clear. This
30 understanding will help you to see that filing income tax forms and paying income taxes must be voluntary acts for most
31 Americans domiciled in states of the Union because the United States Constitution forbids the federal government to
32 impose any tax directly upon individuals.

33 Most terms used within 26 U.S.C, which is the Internal Revenue Code, appear in Chapter 79, Section 7701. Anything
34 having to do with employer withholding is defined in 26 U.S.C. §3401.

35 **WARNING!: It is extremely important that you read and understand these definitions before you**
36 **begin interpreting the tax codes! Deceiving definitions are the NUMBER ONE way that lawyers**
37 **use to trick and enslave us so we should always question the meaning of words before we start trying**
38 **to interpret the laws they write!**

39 **Another popular lawyering technique is to use words which are undefined. This has the effect of**
40 **encouraging uncertainty, conflict, and false presumption in the application of the law, which**
41 **increases litigation, which in turn makes the legal profession more profitable for the lawyers who**
42 **write the laws and judges who enforce the laws after they leave public office and go back into**
43 **private practice. Doesn't that seem like a conflict of interest and an abuse of the public trust for**
44 **private gain? It sure does to us!**

45 For your edification, we have prepared a library of definitions on our website in the [Sovereignty Forms and Instructions](#)
46 [area](#) that you can and should refer to frequently at:

47 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

1 Click on “Cites by Topic” in the upper left corner to see our library of carefully researched definitions. This will allow you
 2 to see clearly for yourself how the conniving lawyers inhabiting the District of Criminals (Washington, D.C.) enticed us
 3 into slavery in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §1581](#) by using deceiving definitions. Then these evil
 4 lawyers tried to cover-up their trick by violating our [Fifth Amendment](#) right of due process by adding the word “includes”
 5 to those definitions that were most suspect, like the following:

- 6 • Definition of the term “State” found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#)
- 7 • Definition of the term “United States” found in [26 U.S.C. §7701\(a\)\(9\)](#)
- 8 • Definition of the term “employee” found in [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#) Employee
- 9 • Definition of the term “person” found in [26 CFR § 301.6671-1](#) (which governs who is liable for penalties under
 10 Internal Revenue Code)

11 What Congress did by defining the word “includes” the way they did was give the federal courts so much “wiggle” room
 12 and license that they could define the IRC and federal tax jurisdiction *any way they want*, which transformed our
 13 government from a society of laws to a society of men, in stark violation of the intent of our founding fathers and of the
 14 Fifth and Sixth Amendment, and the “void for vagueness” doctrine:

15 “*The government of the United States has been emphatically termed a government of laws, and not of men.*
 16 *It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested*
 17 *legal right.*” *Marbury v. Madison*, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)

18 See sections 1.20.1.8 and 5.6.17 if you would like to learn more about how they perpetrated this fraud and hoax with the
 19 word “includes”.

20 The definitions found in the U.S. Code apply NOT ONLY to the U.S. Code, but also to the Code of Federal Regulations
 21 (CFR's), which are the implementing regulations for the U.S. Code, and the IRS Publications, which are guidelines to
 22 Americans that implement these regulations. The definitions in the U.S. Code in effect supersede and in some cases are
 23 repeated or are modified and expanded by the Code of Federal Regulations and the IRS Publications. Incidentally, doesn't
 24 it seem strange that the DEFINITIONS, which describe what all of the Code means, are almost at the END of the code,
 25 instead of the beginning? Most other contracts and legal documents always START with the definitions first, and usually
 26 define ALL words open to confusion to prevent misinterpretation. Not so with the I.R.C. They leave the word "individual"
 27 undefined, for instance, because they don't want you knowing what "individual" is, since it appears on your 1040 income
 28 tax form. Wonder why they do this instead of just calling you a "Citizen"? Could it possibly be that the slick lawyers in the
 29 congress hope you won't wade through 9,500 pages of Code to get to the definitions and that you will run out of energy and
 30 interest before you read them? Are they trying to HIDE something? It is important to note that proper and clear definitions
 31 of these deceptive words *never* appear in any of the IRS publications, and this is part of the Great Deception we have talked
 32 about throughout this document.

33 As you read through these masterfully crafty deceptions and definitions of IRS lawyers listed below and appearing in the
 34 Infernal (written by Satan directly from hell?), I mean Internal Revenue Code (I.R.C. , 26 U.S.C), ask yourself the
 35 following questions and critically consider the most truthful answers according the I.R.C. We compare the various
 36 definitions for each word to show you how it has been abused to cause deceit. You are probably going to be mad as hell
 37 (like I was) when you find out the trick these crafty IRS lawyers have played on you. Below are just a few examples of
 38 how these depraved, corrupt, arrogant, and power-hungry lawyers have used “legalese” to deceive you. The answers we
 39 give in the third column assume you are the average American domiciled in one of the 50 Union states and not one of the
 40 federal territories that are part of the “federal zone”, which is subsequently explained in section 1.20.4:

41 **Table 1-13: Questions to Ask and Answer as You Read the Internal Revenue Code**

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
1	Am I an "employee"?	Do I hold a privileged federal “public office” that depends exclusively on rights and privileges granted to me by the citizens who elected or appointed me?	NO. Under the case of <i>Simms. v. Ahrens</i> (271 SW 720), people with everyday skills, trades, or professions or who do not work for the federal government are not considered to be employees as per the I.R.C., and

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
			therefore are not subject to "withholding".
2	Do I have "gross income" or "taxable income"?	Do I as a corporation have profit subject to indirect excise?	<p>NO. See:</p> <ol style="list-style-type: none"> 1. <i>Eisner v. Macomber</i>, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); 2. <i>Doyle v. Mitchell Brothers Co.</i>, 247 U.S. 179, 185, 38 S.Ct. 467 (1918); 3. <i>Stratton's Independence v. Howbert</i>, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913);
3	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	<p>One of the following:</p> <ol style="list-style-type: none"> 1. A corporation, an association, a trust, etc. chartered in the District of Columbia with income subject to excise taxes. 2. A nonresident alien or alien as identified in 26 CFR 1.1441-1.
4	Am I a "taxpayer" under Subtitle A of the Internal Revenue Code?	Am I a person who is "liable" for paying income taxes as per the I.R.C Subtitle A?	<p>NO. The only persons liable (under Section 1461) of Subtitle A of the I.R.C. for <u>anything</u> are withholding agents as defined in 26 U.S.C. §7701(a)(16). These withholding agents are transferees for U.S. government property under 26 U.S.C. §6901 and they are "returning" (hence the name "tax return") monies <u>already owned</u> by the U.S. Government and being paid out to nonresident aliens who are elected or appointed officers of the United States Government as part of a pre-negotiated and implied employment agreement. Because the monies they are withholding <u>already</u> belong to the U.S. government even after they are paid out, the withholding agent is liable to return these monies. For private individuals who are not nonresident aliens in receipt of pay as an elected or appointed officer of the U.S. government, all "taxes" falling under Subtitle A are voluntary, which is to say that they are <u>donations</u> and not taxes. However, if you "volunteer" by submitting a tax return or instituting voluntary withholding using a W-4 form, you are referred to as a "taxpayer" because you made yourself "subject to" the tax code voluntarily and therefore are "presumed" to be liable under 26 CFR 31.3401(a)-3. This artificial liability is then created in your IRS Individual Master File</p>

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
			(IMF) by IRS agents committing deliberate fraud during data entry into their IDRS computer system. See Section 1.4.5 of the <i>Sovereignty Forms and Instructions Manual</i> for further details on how to expose this IMF fraud.
5	Am I a "tax payer"?	Have I unwittingly deceived the I.R.S. and the U.S. government, by my own ignorance and unknowing falsification on my 1040 income tax return, into thinking that I am a "taxpayer"?	YES. In most cases, people file and pay income taxes and erroneously label themselves as being "taxpayers" because of their own ignorance and the total lack of sources for truth about who are "taxpayers".
6	Am I am "employer"?	Am I someone who pays the salary and wages of an elected or appointed federal political officer?	NO
7	"Must" I pay income taxes.	<ol style="list-style-type: none"> 1. Do I have the "IRS" permission to "volunteer" to pay income taxes, even though I don't have to. 2. "May" I pay income taxes I'm not obligated to pay, please? 	Definitely!
8	Do I live in a "State" or the "United States"?	Do I live in the District of Columbia, Puerto Rico, Guam, the Virgin Islands, or any other U.S. federal territory or enclave within the boundaries of a <u>state</u> which the residents do NOT have constitutional protections of their rights (see <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901)) and are therefore subject to federal income taxes?	NO
9	Do I make "wages" as an "employee"?	Do I receive compensation for "personal services" from the U.S. government as an elected or appointed political officer NOT practicing an occupation of common right?	NO
10	Am I a "withholding agent" per the tax code?	Do I pay income to an elected or appointed officer of the U.S. government who has requested withholding on their pay or to a nonresident alien or corporation with U.S (federal zone). Source income?	NO
11	Am I a "citizen of the United States" or a resident of the United States?	Was I born or naturalized in the District of Columbia or other federal territory or enclave or do I live there now?	NO
12	Am I a national but not citizen of the United States under 8 U.S.C. §1452?	Was I born in one of the 50 Union states outside of federal lands within those states?	YES
13	Do I conduct a "trade or business" in the "United States"?	Do I hold elected or appointed public office for the U.S. government in the federal United States or federal zone and thereby receive excise taxable privileges from the U.S. government?	NO
14	Do I make "gross income" derived from a "taxable source" as defined in 26 U.S.C. §§861 or	Do I derive income from a privileged corporation that is registered and resident in the "federal zone" or from the	NO

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
	862?	U.S.** government as an elected or appointed political official or officer of a U.S.** Corporation?	
15	Do I perform “personal services”?	Am I an elected or appointed official of the U.S. government who receives a salary for my job?	NO

1 Jesus warned us that a thief would come to kill and hurt and destroy us by devious means, and this thief is our own
 2 government and the legal profession!:

3 *"Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way,
 4 the same is a thief and a robber. But he who enters the door is the shepherd of the sheep.....The thief does
 5 not come except to steal, and to kill, and to destroy. I have come that they may have life, and that they may
 6 have it more abundantly."* [John 10:1-9, Bible, NKJV]

7 We hope that one of the lessons you will walk away with after you discover the kind of deceit above is that educating our
 8 young people to make them smart without giving them a moral or character or religious education causes major problems in
 9 our society like that above. Cheating in our schools is now rampant, and once these dishonest students enter the job market
 10 and become lawyers, politicians, and judges, their deceit is only magnified because of greed. It's no wonder that during the
 11 first half century of this country, you needed to just about have a divinity degree before you could think about studying to
 12 be a lawyer! No one with any sense of morality or decency or integrity would try to deceive the way the IRS lawyers have
 13 deceived us all with the tax code shown above. This also explains the quotes at the beginning of this chapter, where we
 14 provide bible verses in which Jesus condemned lawyers. He did this for a reason and now we know why! Let me repeat
 15 His very words again from the beginning of chapter 3 for your benefit:

16 *"Woe to you lawyers! for you have taken away the keys of knowledge; you did not enter yourselves, and you
 17 hindered those who were entering."* [Luke 11:52, Bible, NKJV]

19 How did lawyers take away the keys to knowledge? They did it by destroying or undermining the meaning of words, and
 20 thereby robbing us of our liberty and our right of due process under the law. Because the law has been obfuscated, custody
 21 of our liberty has been transferred from the law and our own understanding of the law to the arbitrary whims of judges, the
 22 legal profession, and the courts, who we then are forced to rely upon to “interpret” the law and thereby tell us what our
 23 rights are. These tactics have transformed us from a society of laws to a society of men, which eventually will be our
 24 downfall and the means of totally corrupting our legal system if we don’t correct it soon. Confucius said it best:

25 *"When words lose their meaning, people will lose their liberty."
 26 [Confucius, 500 B.C.]*

27 Lastly, we’d like to offer you a funny anecdote to illustrate just what the affect has been in courtrooms all over the country
 28 of the law profession’s “theft” of our words and distortion of our language. Playwright Jim Sherman wrote the script below
 29 just after Hu Jintao was named chief of the Communist Party in China in 2002. The dialog was patterned after a similar
 30 comedic exchange in the 1920’s between the Abbott and Costello called “Who’s On First?” The conversation depicted
 31 below is between George Bush and his Assistant for National Security Affairs, Condoleezza Rice. To apply this metaphor to
 32 a tax trial, imagine that George Bush is the jury and Condi is you, who are the accused person litigating to defend your
 33 rights. Notice how much confusion there is over words in this interchange. You will then understand just how difficult it is
 34 to explain to jurists that the most important words in the tax code don’t conform to our everyday understanding of the
 35 human language in most cases.

36 **HU'S ON FIRST**

37 *By James Sherman*

38 *(We take you now to the Oval Office.)*

39 *George: Condi! Nice to see you. What's happening?*

- 1 *Condi: Sir, I have the report here about the new leader of China.*
- 2 *George: Great. Lay it on me.*
- 3 *Condi: Hu is the new leader of China.*
- 4 *George: That's what I want to know.*
- 5 *Condi: That's what I'm telling you.*
- 6 *George: That's what I'm asking you. Who is the new leader of China?*
- 7 *Condi: Yes.*
- 8 *George: I mean the fellow's name.*
- 9 *Condi: Hu.*
- 10 *George: The guy in China.*
- 11 *Condi: Hu.*
- 12 *George: The new leader of China.*
- 13 *Condi: Hu.*
- 14 *George: The Chinaman!*
- 15 *Condi: Hu is leading China.*
- 16 *George: Now whaddya' asking me for?*
- 17 *Condi: I'm telling you Hu is leading China.*
- 18 *George: Well, I'm asking you. Who is leading China?*
- 19 *Condi: That's the man's name.*
- 20 *George: That's who's name?*
- 21 *Condi: Yes.*
- 22 *George: Will you or will you not tell me the name of the new leader of China?*
- 23 *Condi: Yes, sir.*
- 24 *George: Yassir? Yassir Arafat is in China? I thought he was in the Middle East.*
- 25 *Condi: That's correct.*
- 26 *George: Then who is in China?*
- 27 *Condi: Yes, sir.*
- 28 *George: Yassir is in China?*
- 29 *Condi: No, sir.*
- 30 *George: Then who is?*
- 31 *Condi: Yes, sir.*

1 George: Yassir?

2 Condi: No, sir.

3 George: Look, Condi. I need to know the name of the new leader of China. Get me the Secretary General of the
4 U.N. on the phone.

5 Condi: Kofi?

6 George: No, thanks.

7 Condi: You want Kofi?

8 George: No.

9 Condi: You don't want Kofi.

10 George: No. But now that you mention it, I could use a glass of milk. And then get me the U.N.

11 Condi: Yes, sir.

12 George: Not Yassir! The guy at the U.N.

13 Condi: Kofi?

14 George: Milk! Will you please make the call?

15 Condi: And call who?

16 George: Who is the guy at the U.N?

17 Condi: Hu is the guy in China.

18 George: Will you stay out of China?!

19 Condi: Yes, sir.

20 George: And stay out of the Middle East! Just get me the guy at the U.N.

21 Condi: Kofi.

22 George: All right! With cream and two sugars. Now get on the phone.

23 (Condi picks up the phone.)

24 Condi: Rice, here.

25 George: Rice? Good idea. And a couple of egg rolls, too. Maybe we should send some to the guy in China. And
26 the Middle East. Can you get Chinese food in the Middle East?

27 **1.20.1.1 “citizen” (undefined)**

28 The term “citizen” is nowhere defined directly in the Internal Revenue Code and is defined in the implementing regulations
29 found in 26 CFR § 1.1-1(c) as follows:

30 **26 CFR §1.1-1(c): Income Tax on individuals**

31 (c) Who is a citizen. Every person born or naturalized in the [federal] United States and subject to its
32 [exclusive federal jurisdiction under Article 1, Section 8, Clause 17 of the Constitution] jurisdiction is a citizen.
33 For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and
34 Nationality Act (8 U.S.C. 1401-1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive,
35 of such Act (8 U.S.C. 1481-1489), Schneider v. Rusk, (1964) 377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2,
36 I. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American

1 Samoa, see section 308 of such Act ([8 U.S.C. 1408](#)). For special rules applicable to certain expatriates who
 2 have lost citizenship with a principal purpose of avoiding certain taxes, see [section 877](#). A [foreigner](#) who has
 3 filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a
 4 final order of a naturalization court is an alien.

5 The “citizen” described above as the proper subject of the income tax can be either a corporation or a natural person born in
 6 the [federal](#) United States (federal zone), which includes territories and possessions of the United States and the District of
 7 Columbia. This is confirmed by reading 26 CFR § 31.3121(e) as follows:

8 **26 CFR §31.3121(e)-1 State, United States, and citizen**

9 (b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the
 10 Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

11 Do you see anyone born in a state of the Union described above? The legal encyclopedia, Corpus Juris Secundum (C.J.S.),
 12 also confirms that corporations are “citizens”:

13 "A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was
 14 created, and of that state or country only."

15 [*19 Corpus Juris Secundum (C.J.S.), Corporations, §886; Legal encyclopedia*]

16 Because corporations are “citizens”, this fits in with the notion discussed in section 5.6.5 of the [Great IRS Hoax](#) that
 17 “income” within the meaning of Subtitle A of the Internal Revenue Code can only mean “corporate profit”. The only
 18 natural persons who are “citizens” and “individuals” within the Internal Revenue Code are instrumentalities or privileged
 19 public officers of the United States government, as we discuss later in section 1.20.1.10. The government has always had
 20 the authority to tax and regulate its own employees and agents.

21 People who are born in states of the Union, outside of federal legislative jurisdiction are not “citizens” or “U.S. citizens” or
 22 “citizens of the United States” under the Internal Revenue Code or under 8 U.S.C. §1401, but instead are “nationals” under
 23 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452. “Nationals” or “non-citizen nationals” are “nonresident aliens” under the
 24 Internal Revenue Code, and this is confirmed by examining the 1040NR form itself, which actually mentions “U.S.
 25 nationals” as being “nonresident aliens”.

26 See sections 4.11 through 4.11.12 of the [Great IRS Hoax](#) for further details. Section 5.3 of this book also relates your
 27 citizenship status to your tax status.

28 **1.20.1.2 “Compliance” (undefined)**

Element	Definition
Word:	Compliance
Context:	“Our tax system is based on individual self assessment and voluntary compliance.” Mortimer Caplin, former I.R.S. Commissioner.
Internal Rev. Code:	(undefined)
Black’s Law Dictionary:	Submission, obedience, conformance
Webster’s:	1) the act of complying; a yielding, as to a request, wish, desire, demand or proposal; concession; submission. 2) the act of complying; a yielding, as to a request, wish, desire, demand or proposal; concession; submission.
Comment:	In my opinion, the word “compliance” means “obedience to” or “yielding to.”

29
 30 **1.20.1.3 “Domestic corporation” (in 26 U.S.C. §7701(a)(4))**

31 26 U.S.C. §7701(a)(4)

32 (4) Domestic

1 The term "domestic" when applied to a corporation or partnership means created or organized in the United
 2 States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary
 3 provides otherwise by regulations.

4 Did you notice they didn't define "domestic" from the perspective of "income" or from the perspective of persons or
 5 individuals? The reason is because as far as the "United States" is concerned, we are all nonresident citizens of a foreign
 6 "State". That is because the "United States" actually is the "federal zone", which is made up of only the District of
 7 Columbia at the present time according to 26 U.S.C. section 7701. We talk about the "federal zone" later in section 1.20.4
 8 if you want to explore further. This definition is very important when you consider the "source" rules in section 861 of the
 9 code and when they use the term "foreign" or "domestic" in the context of those rules. The below court ruling of the New
 10 York Court of appeals helps clarify the meaning of the terms "foreign" and domestic (derived from section 5.2.9).

11 *"The United States government is a foreign corporation with respect to a state."*
 12 *N.Y. re: Merriam*, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287

13 **1.20.1.4 "Employee" (in 26 U.S.C. §3401(c))**

14 *26 U.S.C. §3401*

15 *Employee*

16
 17 *For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected
 18 official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any
 19 agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of
 20 a corporation.*

21 Even more interesting is the regulation corresponding to this definition, which states:

22 *26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or
 23 appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof,
 24 or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term
 25 'employee' also includes an officer of a corporation."*

26 Now isn't that interesting? The I.R.C. says you aren't considered an employee as far as payroll deductions unless you are an
 27 elected or appointed political officer of the United States in direct receipt of government privileges! And yet, the IRS will
 28 vociferously deny that the income tax is an excise tax, which is synonymous with "privilege" tax. This section means the
 29 U.S. Government has no authority whatsoever to be telling private employers to withhold pay or hold them liable for not
 30 withholding! Even more interesting is the definition of "employee" found in 5 U.S.C. §2105:

31 *[TITLE 5](#) > [PART III](#) > [Subpart A](#) > [CHAPTER 21](#) > § 2105*
 32 *2105. Employee*

33 *(a) For the purpose of this title, "employee", except as otherwise provided by this section
 34 or when specifically modified, means an officer and an individual who is -
 35 (1) appointed in the civil service by one of the following acting in an official capacity -
 36 (A) the President;
 37 (B) a Member or Members of Congress, or the Congress;
 38 (C) a member of a uniformed service;
 39 (D) an individual who is an employee under this section;
 40 (E) the head of a Government controlled corporation; or
 41 (F) an adjutant general designated by the Secretary concerned under section 709(c) of
 42 title 32;
 43 (2) engaged in the performance of a Federal function under authority of law or an
 44 Executive act; and
 45 (3) subject to the supervision of an individual named by paragraph (1) of this subsection
 46 while engaged in the performance of the duties of his position.*

47 *[....skipped a few entries since irrelevant...]*

48 *(d) A Reserve of the armed forces who is not on active duty or who is on active duty for training is deemed not
 49 an employee or an individual holding an office of trust or profit or discharging an official function under or in
 50 connection with the United States because of his appointment, oath, or status, or any duties or functions
 51 performed or pay or allowances received in that capacity.*

1 Another very interesting insight comes from 26 CFR §31.3401(c)-1, which states:

2 26 CFR §31.3401(c)-1

3 (c) Generally, physicians, lawyers, dentists, veterinarians, contractors, subcontractors, public stenographers,
4 auctioneers, and others who follow an independent trade, business, or profession, in which they offer their
5 services to the public, are not employees.

6 Basically then, you aren't a "federal employee" unless you work in the District of Columbia (the proper United States) or
7 were appointed by the delegated authority of an elected official. Any other situation implies that you are practicing a
8 business trade or profession that does not depend on the privileges incident to political office. (Rather twisted logic, isn't all
9 of this!.. that's the way lawyers like it because that's where they get their job security from....COMPLEX LAWS!) Once
10 again, the key to understanding this situation is to recognize that the jurisdiction of the government to tax results from the
11 acceptance of government privileges in exchange for consent to waive one's rights to not pay taxes.

12 **1.20.1.5 "Employer" (in 26 U.S.C. §3401(d))**

13 Employer

14 For purposes of this chapter, the term "employer" means the person for whom an individual performs or
15 performed any service, of whatever nature, as the employee of such person, except that -

16 (1) if the person for whom the individual performs or performed the services does not have control of the
17 payment of the wages for such services, the term "employer" (except for purposes of subsection (a)) means the
18 person having control of the payment of such wages, and

19 (2) in the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or
20 foreign corporation, not engaged in trade or business within the United States, the term "employer" (except for
21 purposes of subsection (a)) means such person.

22 You will note that because of the definition of "employee" listed in the previous section and in 26 U.S.C. 3401(c), which
23 indicated that an employee is actually "an officer, elected official, or employee of the United States" (e.g. an elected or
24 appointed federal official), then an employer by definition is a federal government agency. Of course the government has
25 jurisdiction over itself to require such "employers" to withhold income on nonresident aliens with U.S.** source income
26 under [26 U.S.C. §1441\(a\)](#), but they don't have such jurisdiction over private employers in the 50 Union states who are not
27 resident inside the federal zone.

28 **1.20.1.6 "Foreign corporation" (in 26 U.S.C. §7701(a)(5))**

29 26 U.S.C. §7701(a)(5)

30 (5) Foreign

31 The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is
32 not domestic.

33 Did you notice they didn't define the term "foreign" or "domestic" from the perspective of "income" or from the
34 perspective of persons or individuals? The reason is because as far as the federal law is concerned, we are all nonresident
35 nationals and "nonresident aliens" of a foreign political jurisdictions, which are the states of the Union. This is very
36 important when you consider the "source" rules in section 861 of the code and when they use the term "foreign" or
37 "domestic" in the context of those rule.

38 *Foreign Laws:* "The laws of a foreign country or sister state. In conflicts of law, the legal principles of
39 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
40 and in that respect are called 'jus receptum'."
41 [Black's Law Dictionary, 6th Edition, p. 647]

42 *Foreign States:* "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
43 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
44 action is brought; and hence, one state of the Union is foreign to another, in that sense."
45 [Black's Law Dictionary, 6th Edition, p. 648]

1 **1.20.1.7 "Gross Income" (26 U.S.C. §61)**

2 "Gross income" is specifically defined in 26 U.S.C. Section 61 as follows:

3 *Sec. 61. Gross income defined*

4 (a) *General definition*

5 *Except as otherwise provided in this subtitle, gross income means all income from whatever source derived,*
6 *including (but not limited to) the following items:*

7 **(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;**

8 (2) *Gross income derived from business;*

9 (3) *Gains derived from dealings in property;*

10 (4) *Interest;*

11 (5) *Rents;*

12 (6) *Royalties;*

13 (7) *Dividends;*

14 (8) *Alimony and separate maintenance payments;*

15 (9) *Annuities;*

16 (10) *Income from life insurance and endowment contracts;*

17 (11) *Pensions;*

18 (12) *Income from discharge of indebtedness;*

19 (13) *Distributive share of partnership gross income;*

20 (14) *Income in respect of a decedent; and*

21 (15) *Income from an interest in an estate or trust.*

22 The items above are referred to as "items of gross income". However, "items of gross income" identified above must
23 derive from a situs, or "source" specifically indicated as taxable under 26 CFR § 1.861-8(f), which is the implementing
24 regulation pointed to by both 26 U.S.C. §861 for "sources within" and 26 U.S.C. §862 for "sources without" the
25 [district/federal] "United States". Even if the gross income is listed as an item in Section 61 above, it still must also derive
26 from a taxable source identified in 26 CFR § 1.861-8(f) in order to be the taxable type of gross income that goes on a tax
27 return.

28 Items that the law includes in "income" are described in Code sections listed under the title of "Items Specifically Included
29 in Gross Income", which covers I.R.C. Sections 71 through 86. Nowhere in these sections and nowhere else in the Code is
30 there any mention of wages, salaries, commissions, or tips as being "income". As a matter of fact, "wages" used to be
31 explicitly listed in section 22(a) of the 1939 version of the Internal Revenue Code and was deliberately removed in the 1954
32 code! Here is what that section said:

33 *§22. Gross income—(a) General definition*

34 *"Gross income" includes gains, profits, and income derived from salaries, wages, or compensation for*
35 *personal services (including personal service as an officer or employee of a State, or any political subdivision*
36 *thereof, or any agency or instrumentality of any one or more of the foregoing), of whatever kind..."*

37 Why would Congress eliminate "wages" if they wanted wages to continue to be taxable?

38 Likewise, to deceive and intimidate waitresses into declaring their tips to be income is a double fraud. First, tips are gifts,
39 earned outside of federal jurisdiction to persons who do not file a W-4 with the employer are not "wages". According to
40 the IRC, gifts are not subject to income tax. In fact, even if tips were considered to be wages, they would still not be
41 "income" and would not be subject to an income (excise) tax unless one enters them as "income" on a tax return form.
42 Refer to section 5.6.7 for further details on the taxability of wages.

43 **1.20.1.8 "Includes" and "Including" (26 U.S.C. §7701(c))**

44 The word "include" and "includes" are important words in the Internal Revenue Code, since they are used in the definitions
45 of the following important words:

46 **Table 1-14: Words depending on the definition of "includes"**

Term	Where defined
"employee"	26 U.S.C. §3401(c) , 26 CFR §31.3401(c)-1
"gross income"	26 U.S.C. §872
"person"	26 U.S.C. §7701(a)(1) , 26 U.S.C. §7343 , 26 CFR § 301.6671-1
"State"	26 U.S.C. §7701(a)(10)
"trade or business"	26 U.S.C. §7701(a)(26)
"United States"	26 U.S.C. §7701(a)(9)

1 The Internal Revenue Service wants you to believe that the Tax Code covers everything that is listed in the Code, and can
 2 be expanded to involve anything else they may decide upon at any later date without the need to rewrite the law! Look at
 3 the “definition” written in the Internal Revenue Code:

4 “Sec. 7701(c) INCLUDES AND INCLUDING. - The terms ‘include’ and ‘including’ when used in a definition
 5 contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term
 6 defined.”

7 This would, at first glance, seem to say that these words are used in the Code in an expansive way, not a limiting way.
 8 (However, if you carefully analyze this “definition,” you discover that it is a classic example of “double-talk.” It really
 9 doesn’t say ANYTHING!) But, going along with their game, if you are supposed to believe that these words are expansive
 10 in nature, how can you explain the definition for “GROSS INCOME” as stated in the Code?

11 “SEC. 61(a) GENERAL DEFINITION. - Except as otherwise provided in this subtitle, **gross income** means all
 12 income from **whatever source derived**, including (but not limited to) the following items...” [Emphasis added]

13 Why did they feel compelled to add “(but not limited to)?” The answer is self-evident: they knew that “including” is a
 14 LIMITING term! The reason they included this phrase also has to do with a rule of statutory construction documented in a
 15 book entitled Federal Tax Research: Guide to Materials and Techniques, Fifth Edition, Gail Levin Richmond, 1997, ISBN
 16 1-56662-457-6 on page 40:

17 “**expressio unius, exclusio alterius**”—if one or more items is specifically listed, omitted items are purposely
 18 excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

19 If our deceitful lawmakers wanted to have the flexibility to contend that items other than those itemized in the Code could
 20 be added to the definition of Gross Income, they had to specifically reserve the right to add other things - hence the addition
 21 of “(but not limited to).”

22 You need to understand that the words “include” and “includes,” when used in the Tax Code, DO NOT mean that other
 23 things can be included or added arbitrarily, but rather the definition is limited to the items specifically listed in the law. The
 24 Treasury definition of includes published in the Federal Register confirms this:

25 Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words includes and
 26 including as:

27 “(1) To comprise, comprehend, or embrace... (2) To enclose within; contain; confine... But granting that the
 28 word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific
 29 elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding
 30 general language... The word ‘including’ is obviously used in the sense of its synonyms, comprising;
 31 comprehending; embracing.”

32 “Includes is a word of limitation. Where a general term in Statute is followed by the word, ‘including’ the
 33 primary import of the specific words following the quoted words is to indicate restriction rather than
 34 enlargement. Powers ex re. Covon v. Charron R.I., 135 A. 2nd 829, 832 Definitions-Words and Phrases pages
 35 156-156, Words and Phrases under ‘limitations’.”

36 Treasury Decision No. 3980, Vol. 29, January-December 1927, and some 80 court cases have also adopted the restrictive
 37 meaning of these terms.

- 1 As you probably know, Black's Law Dictionary is the Bible of legal definitions. See what it says:

2 **"Include.** (*Lat. Includere, to shut in, keep within.*) To confine within, hold as an inclosure. Take in, attain, shut
3 up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an
4 enlargement and have the meaning of and or in addition to, or merely specify a particular thing already
5 included within general words theretofore used. "Including" within statute is interpreted as a word of
6 enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron,*
7 240 Or. 123, 400 P.2d 227, 228."

- 8 In other words, according to Black, when INCLUDE is used it expands to take in all of the items stipulated or listed, but is
9 then limited to them!

- 10 Further, Bouvier's Law Dictionary (written by the U.S. Supreme Court Justice with the same name) has the following
11 definitions:

12 *"INCLUDE (Lat. in claudere to shut in, keep within). In a legacy of 'one hundred dollars including money
13 trusted' at a bank, it was held that the word 'including' extended only to a gift of one hundred dollars; 132
14 Mass. 218..."*

15 *"INCLUDING. The words 'and including' following a description do not necessarily mean 'in addition to,' but
16 may refer to a part of the thing described. 221 U.S. 425."*

- 17 And, in everyday life, the meaning of these words is a RESTRICTIVE one, not an EXPANSIVE one.

- 18 Read the American College Dictionary:

19 *"include, v.f.;-cluded, -cluding. 1. to contain, embrace, or comprise, as a whole does parts or any part or
20 element."*

21 *"included, adj. 1. enclosed; embraced; comprised. 2. But. not projecting beyond the mouth of the corolla, as
22 stamens or a style."*

- 23 Note that here, even the Botanical meaning is a confining use! Now, Roget's Thesaurus:

24 *"include, v.f. comprise, comprehend, contain, admit, embrace, receive; enclose, circumscribe, compose,
25 incorporate, encompass; recon or number among, count in; refer to, place under, take into account."*

- 26 So, when you see "including" or "includes," whether in normal usage or in a Internal Revenue Code, understand that it is
27 limited to the items listed and spelled out in the Law and nothing more. This must be so because the expansive use of the
28 word "includes" and "including" violates our Fifth Amendment due process protections as shown below in the U.S.
29 Supreme Court case of *Connally vs. General Construction Co.*, 269 U.S. 385 (1926) :

30 *"A statute which either forbids or requires the doing of an act in terms so vague that men and women of
31 common intelligence must necessarily guess at its meaning and differ as to its application, violates the first
32 essential of due process of law."*

- 33 If the act doesn't specifically identify what is forbidden or "included" and we have to rely not on the law, but some judge
34 or lawyer or politician or a guess to describe what is "included", then our due process has been violated and our
35 government has thereby instantly been transformed from a government of laws to a government of men.

36 *The concept of "due process of law" as it is embodied in Fifth Amendment demands that a law shall not be
37 unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial
38 relation to the object being sought.*

39 *[Black's Law Dictionary, Sixth Edition, page 500, under the definition of "due process of law"]*

- 40 If the word "includes" is used in its expansive sense, we have, in effect, subjected ourselves to the arbitrary whims of
41 however the currently elected politician or judge wants to describe what is "included". That leads to massive chaos,
42 injustice, and unconstitutional behavior by our courts and our elected representatives. It also promotes unnecessary
43 litigation over the meaning of the tax code, to the benefit of lawyers, lawmakers, and the American Bar Association, which
44 is a clear conflict of interest.

1 Why did the Congress define "include" the way they did? Because that way they can define and interpret the Internal
2 Revenue Code however they want! They needed to leave wiggle room for the IRS and the Treasury in the writing of the
3 interpreting regulations. In particular, the interpreting regulations in 26 CFR have a much broader definition of "employer"
4 and "employee" that is not consistent with the U.S. Code section 7701 and 3401, so they had to leave room for the IRS to
5 defend their interpretation of the code by saying:

6 *"The code does not define or limit everything that is taxable because the word 'include' is not restrictive, and
7 so we can write our regulations however we want to and disregard the codes entirely."*

8 This is obviously tyranny in action, and it must be stopped! See section 3.12.12 of the *Great IRS Hoax*, entitled "26 CFR §
9 31: Employment Taxes and Collection of Income Taxes at the Source" for an expose on how the IRS and Treasury
10 distorted its regulations because of this tyrannical trick with the word "includes".

11 According to tax paralegal Eddie Kahn (<http://www.eddiekahn.com/>), because the term "includes" is defined expansively in
12 26 U.S.C. §7701(c), any "definition" that uses this word is a NON definition and cannot be relied upon to clearly and
13 unambiguously define the meaning of a word. We disagree, and think that the term "includes" is and always has been a
14 word of limitation. Mr. Kahn argues that any definition that uses "means" instead of "includes", however, is a legitimate
15 definition that does properly bound the meaning of a word, and we agree with this. You will note that 26 U.S.C. §7701 has
16 a mixture of definitions, some of which use the word "means" and others use the word "includes". Be cautious with the
17 definitions that use the word "includes" because they are designed to deliberately confuse you if you use the expansive, or
18 non-limiting version of "includes" that we don't endorse. This kind of double speak is evident, for instance, in the
19 definition of the term "United States" found in 26 U.S.C. §7701(a)9, and represents a violation of due process

20 Finally, the U.S. Supreme Court put a nail in the coffin of the expansive use of the word "includes" when it said the
21 following:

22 *In the interpretation of statutes levying taxes, it is THE ESTABLISHED RULE NOT TO EXTEND their
23 provisions, by implication, BEYOND THE CLEAR IMPORT OF THE LANGUAGE USED, OR TO ENLARGE
24 their operations SO AS TO EMBRACE MATTERS NOT SPECIFICALLY POINTED OUT".
25 [Gould v. Gould, 245 U.S., 151.]*

26 For a more thorough and passionate treatment of the subject of the word "includes", refer to section 8.2.20 later in this
27 book.

28 **1.20.1.9 "Income" (not defined)**

29 Most people mistakenly believe all monies they receive, such as wages, salaries, and tips, are "income". However, for
30 years, IRS publication #525, entitled "Taxable and Nontaxable Income", has acknowledged that wages and salaries are not
31 "income". Publication #525 states:

32 *"Wages and salaries are the main source of income for most people."*

33 In the court decision of *Graves vs People of the State of New York ex rel O'Keefe*, 59 S.Ct. 595 (1939), the United States
34 Supreme Court ruled that a source of income is not income, and the source is not subject to income tax. In that decision,
35 the Court stated:

36 *"A tax on income is not economically or legally a tax on its source."*

37 However, wages, salaries, commissions, and tips (sources of money for natural persons) are considered to be "income" for
38 an individual when he lists them as "income" on an IRS tax return form, even if they aren't classified as "income" by the
39 Constitution.

40 When a natural person signs the tax form under penalty of perjury, he has made a voluntary oath that his wages, salary,
41 commissions, and tips listed on the return are "income" and that he is subject to the tax. In the still standing decision of
42 *Brushaber vs Union Pacific Railroad Company*, 240 U.S. 1, the United States Supreme Court ruled that the federal income
43 tax is an excise tax under the Sixteenth Amendment (the income tax amendment). The Court explained that the income tax
44 cannot be imposed as a direct tax (a tax on individuals or on property) because the United States Constitution still requires

1 that all direct taxes must be apportioned among the States. "Apportioned" means that a direct tax is laid upon the State
2 governments in proportion to each State's population. The Court ruled that income tax can be constitutional only as an
3 indirect (excise) tax -- that is, a tax on profits earned by corporations or privileges granted by federal government. In other
4 words, said the Supreme Court, in order for there to be "income", there must be profits or gains received in the exercise of a
5 privilege granted by government. As an example, a lawyer is granted the government privilege of being an officer of the
6 government court when he represents clients in litigation.

7 As you will learn later, in section 5.6.5, "income" can only mean "corporate profit", according to the U.S. Supreme Court in
8 Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185, 38 S.Ct. 467 (1918). By that we mean profits of either state or federal
9 corporations involved in foreign commerce, within the meaning of the U.S. Constitution, according to the U.S. Supreme
10 Court. The Supreme Court also determined in *Eisner v. Macomber*, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)
11 that Congress, cannot by legislation or the Internal Revenue Code, define "income". You can't have "gross income" until
12 you have "income". Therefore, how can Congress even define "gross income", since it depends on the definition of
13 "income"? Once you have "gross income", you must apply 26 CFR § 1.861-8(f) to determine the portion of your gross
14 income that is "taxable income", as per 26 U.S.C. Section 863. After applying that test, most people have no taxable
15 income and should put zero under income on their tax return, if they even file an income tax return.

16 **1.20.1.10 "Individual" (26 CFR § 1.1441-1(c)(3))**

17 The term "individual" is used in sections [26 U.S.C. §1](#) and is also used in [26 U.S.C. §6012\(a\)](#) but it is *never* defined
18 anywhere in the Internal Revenue Code (I.R.C.). The reason it is not defined is that doing so would expose the
19 government's secret weapon, which is the abuse of words to expand the jurisdiction of the federal government beyond its
20 Constitutional limitations. The U.S. Code elsewhere defines the term "person" as follows, but this definition is superseded
21 by that found in 26 U.S.C. §7701(a)(1) shown later:

22 [TITLE 1](#) > [CHAPTER 1](#) > §8
23 §8. "Person", "human being", "child", and "individual" as including born-alive infant

24 (a) In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the
25 various administrative bureaus and agencies of the United States, the words "person", "human being",
26 "child", and "individual", shall include every infant member of the species homo sapiens who is born alive at
27 any stage of development.

28 (b) As used in this section, the term "born alive", with respect to a member of the species homo sapiens, means
29 the complete expulsion or extraction from his or her mother of that member, at any stage of development, who
30 after such expulsion or extraction breathes or has a beating heart, pulsation of the umbilical cord, or definite
31 movement of voluntary muscles, regardless of whether the umbilical cord has been cut, and regardless of
32 whether the expulsion or extraction occurs as a result of natural or induced labor, cesarean section, or induced
33 abortion.

34 (c) Nothing in this section shall be construed to affirm, deny, expand, or contract any legal status or legal right
35 applicable to any member of the species homo sapiens at any point prior to being "born alive" as defined in
36 this section.

37 Therefore, we have to look in the legal dictionary for the definition. Below is the definition found in Black's Law
38 Dictionary, Sixth Edition, on page 773:

39 **Individual.** As a noun, this term denotes a single person as distinguished from a group or class, and also, very
40 commonly, a private or natural person as distinguished from a partnership, corporation, or association; but it
41 is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper
42 cases, include /be limited to/ artificial persons.
43 [Black's Law Dictionary, Sixth Edition, page 773]

44 Note that this definition above does not necessarily imply a natural (biological) person. Therefore, the Internal Revenue
45 Code cannot yet be said to necessarily apply to natural persons. Here is the proper definition of "individual" in the context
46 of the IRS form 1040 and within the meaning of the code, as we understand it:

47 Individual

1 An artificial federally-chartered entity, meaning a federal (but not state) chartered corporation or partnership
 2 or trust. Also, an alien or nonresident alien who is an elected or appointed officer of the United States
 3 government with income originating from the federal United States government. This "individual" is NOT a
 4 natural person with income from outside the district (federal) United States who is living and working for a
 5 private employer in the 50 United States of America because of the restrictions on direct taxes imposed by
 6 Article I, Section 9, Clause 4, and Article I, Section 2, Clause 3 of the U.S. Constitution..⁴⁹

7 The term "individual" is referenced in 26 U.S.C. §7701(a)(1) under the definition of "person" as follows:

8 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.

9 [Sec. 7701. - Definitions](#)

10 (a)(1) Person

11 The term "person" shall be construed to mean and include [an individual](#), a trust, estate, partnership,
 12 association, company or corporation.

13 Note the very important phrase "an individual" rather than "all individuals". This is a VERY important clue that the
 14 Internal Revenue Code applies only to a very specific type of "individual" who is involved in a taxable activity, and not to
 15 all individuals generally. A law that only applies to a special subset of "individuals" is called a "special law". Your
 16 mission, should you choose to accept it, is to figure out exactly what kind of "individual" fits the above description. We
 17 only need to look in three places in the code to determine who this individual is:

- 18 1. 26 U.S.C. §6331(a) says the only proper person against whom restraint may be exercised are elected or appointed
 officers of the United States government, who by implication are involved in a "public office".
- 19 2. 26 U.S.C. §7701(a)(26) defines and limits the term "trade or business" to "the functions of a public office".
- 20 3. 26 U.S.C. §7701(a)(31) says that all those who are not involved in a "trade or business" are not the proper subject of
 the Internal Revenue Code.

23 Simple, isn't it? A tax researcher named Frank Kowalik, who wrote the book [IRS Humbug](#) (see section 5.6.13 later), also
 24 concludes that the term "individual" means [only](#) an elected or appointed officer of the United States government and he
 25 presents mountains of evidence to back that up in his book. Here's the way he describes it in his book on pages 122
 26 through 123:

27 I emphasized that section 6012(a) applies to "every individual" who received "gross income." The word
 28 "individual" is not directly defined in the I.R. Code. Still, Congress indirectly, but distinctly, limited the
 29 meaning of the term "individual" by use of the word "an" rather than "any" in the general definition of the
 30 word "person" [see definition above in 7701(a)(1)] for the I.R. Code. When a section of law applies to all
 31 persons living under the laws of the United States of America, the words "any person" are used. When limited
 32 to specific classes of persons, the phrase "a person" or "an individual" is used. Hence, Congress distinctly
 33 made only those "individuals" who perform personal services for the U.S. Government fall within the class of
 34 individuals (natural persons) subject to the I.R. Code laws by the definition of "person" in section 7701(a)(1).
 35 All other individuals are, by implication, excluded.

36 Even though section 6012(a) contains the word "every" (usually meaning without exception) in conjunction
 37 with the term "individual," Congress limited this statute to Federal Government employees. The restriction
 38 was accompanied by adding "having... gross income." Only federal government employees receive "gross
 39 income" subject to I.R. Code laws because of their "wages." Private sector employees do not.

40 Congressmen must have intended the term "every individual" to be misunderstood and interpreted broadly
 41 rather than restrictively. Yet it would be manifestly incompatible with the intent of the law of the United States
 42 of America for Congress to expand the word "individual" to all persons considering the fact that compelling
 43 anyone to make private information public in a document would be a violation of their First, Fourth, and Fifth
 44 Amendment rights. This is why there can be no I.R. Code law mandating the making of a "U.S. Individual
 45 Income Tax Return."⁵⁰

46 We agree wholeheartedly with him, and [26 U.S.C. §6331\(a\)](#) and 26 U.S.C. §3401(c) confirm this conclusion. Frank
 47 points out that the above definition uses the word "an" in front of "individual" so as to emphasize that "person" does

⁴⁹ See 26 U.S.C. §861 for a list of the taxable "sources" of income for this fictitious "person".

⁵⁰ [IRS Humbug](#), Frank Kowalik, ISBN 0-9626552-0-1, 1991, pp. 122-123.

1 not include all “individuals”, but only certain individuals defined elsewhere in the code. If Congress had intended the code
2 to apply to all individuals, they would have used the term “all individuals” or “all persons”, but they didn’t. They didn’t
3 because doing so would violate the intent and spirit of the Constitutional prohibition against direct taxes found in 1:2:3 and
4 1:9:4 of the U.S. Constitution.

5 We will now examine the definition of “individual” found in 26 CFR § 1.1441-1(c)(3):

6 **26 CFR §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.**

7 (c) Definitions

8 (3) Individual.

9 (i) Alien individual.

10 **The term alien individual means an individual who is not a citizen or a national of the United States. See
11 Sec. 1.1-1(c).**

12 (ii) Nonresident alien individual.

13 The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual
14 who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-
15 7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of
16 Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-
17 1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as
18 a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of
19 withholding under chapter 3 of the Code and the regulations thereunder.

20 **The above definition ought to raise some BIG red flags!** First of all, if you live in the [federal] United States** as a
21 natural person, you aren’t an “individual” because the definition of “individual” doesn’t include citizens of the United
22 States**! Note also that the above definition doesn’t constrain itself to a specific section of the code by saying something
23 like “for the purposes of chapter 3 of the I.R.C....”. In fact, this is the ONLY definition of the term “individual” found
24 ANYWHERE in either the Internal Revenue Code or the Regulations. Therefore, the tax code can’t apply to you even if
25 you claim to be a U.S.** citizen! This is also consistent with our findings earlier. It also explains why a U.S. citizen is
26 defined as someone who lives in the Virgin Islands, Guam, Puerto Rico, or American Samoa, as follows:

27 **26 CFR § 31.3121(e)-1 State, United States, and citizen.**

28 (b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin
29 Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

30 The definition for “individual” that the government wants you to incorrectly assume, however, is that found in [5 U.S.C.
31 §552a\(a\)\(2\)](#):

32 **26 U.S.C. §552a(a)(2)**

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

35 But this definition of “individual” is superseded by the only definition of “individual” found in the Regulations for taxes in
36 26 CFR 1.1441-1 above. You therefore can’t be a “individual” who can be the “person” against whom the income tax is
37 imposed under 26 U.S.C. § 1 unless you either reside OUTSIDE the “United States**” under 26 CFR § 1.1441-1(c)(3) or
38 you reside INSIDE the United States** and are not a U.S.** citizen. That’s why they created a definition of “U.S. citizen”
39 that means you are living outside the United States (in the Virgin Islands) so they can “pretend” that you are taxable! That
40 way, even when you tell them you live in the “United States” by giving them an address in the 50 Union states on your tax
41 return, they can still claim that you live in Puerto Rico or the Virgin Islands because of your status as a “U.S. citizen”! This
42 whole scheme can be confirmed by ordering a copy of your Individual Master File (IMF) from the IRS and looking at the
43 transaction codes on the IMF. If you look at your IMF and you have been filing 1040 forms for a while, chances are your
44 record reflects that you reside in the Virgin Islands, even if you really live in one of the 50 Union states outside the federal

1 zone! That's why the IRS made the Publication 6209, which is used for decoding the IMF file, "For Official Use Only",
2 which is short for "Don't let Citizens get their hands on this at all costs!". They know they are committing fraud and they
3 don't want you, the Citizen, to know the horrible truth and expose that fraud, because then they lose their ability to claim
4 "plausible deniability".

5 I bet this all sounds pretty crazy to you, right(?), but I swear to God it's the truth! These are the kinds of sneaky tricks that
6 IRS lawyers make their living dreaming up in order to make the illegal fraud and extortion called the income tax look more
7 "civilized" and believable and well hidden from public view. They have consumed more than 90 years and thousands of
8 revisions of the code in the process of concocting the deliberately vague and unconstitutional mess we have now. If they
9 wanted the truth in public view, they would have put the definitions of "U.S. citizen" and "individual" in the Internal
10 Revenue Code, right? But they instead buried it deep inside regulations that few Citizens ever view and only the agency
11 itself usually looks at because they wanted to hide it!

12 The above definitions of "Alien individual" and "Nonresident alien individual" in 26 CFR § 1.1441(c)(3) can also seem a
13 little confusing initially. You will find out that we suggest to people in section 1.5.3.13 of the *Sovereignty Forms and*
14 *Instructions Manual* that they should renounce their "U.S.** citizenship" and become "nationals but not citizens of the
15 United States" as defined in 8 U.S.C. §1452. However, looking at 26 CFR § 1.1441-1(c)(3)(i) above leads one to believe
16 that they cannot be a nonresident alien if they are a "national". However, 26 U.S.C. §7701(b)(1)(B) reveals that:

17 26 U.S.C. §7701(b)(1)(B)

18 (B) Nonresident alien

19 An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of
20 the United States (within the meaning of subparagraph (A)).

21 A person can therefore be a "national" and not a "U.S. citizen" and live outside the federal zone in a state and be a
22 nonresident alien individual. Our guidance is sound and based on the law.

23 Even if you believe you are an "individual", which in most cases you are not as a "natural person" living on nonfederal land
24 inside the 50 Union states, you still don't have any income that equates to a taxable source or situs identified in 26 CFR §
25 1.861-8(f) and there isn't a statute making you liable for the tax anyway unless you volunteer to be liable, which we don't
26 suggest. More on this subject later.

27 **QUESTION FOR DOUBTERS:** If you don't believe an "individual" can only be defined as an "alien" or "nonresident
28 alien" as above or that the above definition is the *only* definition of "individual" anywhere in the Internal Revenue Code" or
29 26CFR, then we *challenge you* to find a definition in either of these two sources of law (not IRS Publications, which we
30 will find out later are a fraud, but the law) that defines the word "individual" as also including "U.S. citizens" or "citizens
31 of the United States". We searched the entire I.R.C. and 26 CFR (20,000 pages) electronically and found NO other
32 definitions! Furthermore, we challenge you to explain why the 1040 income tax form doesn't say "U.S. Citizen or
33 Resident" instead of "U.S. Individual" at the top of the form!

34 **1.20.1.11 "Levy" (in 26 U.S.C. §7701(a)(21))**

35 26 U.S.C. §7701 Definitions

36 (a)(21) Levy

37 The term "levy" includes the power of distraint and seizure by any means.

38 Note that this definition of "levy" does not necessarily mandate a court order and therefore conflicts with the legal
39 definition of "levy" found below:

40 **Levy**, n. A seizure. The obtaining of money by legal process through seizure and sale of property; the raising of
41 the money for which an execution has been issued.

1 The process whereby a sheriff or other state official empowered by writ or other judicial directive actually
 2 seizes, or otherwise brings within her control, a judgment debtor's property which is taken to secure or satisfy
 3 the judgment.

4 [Black's Law Dictionary, Sixth Edition, page 907]

5 It is because of the difference between the legal definition of "levy" and the "levy" described in 26 U.S.C. §7701(a)(21)
 6 that the federal courts can claim that levies without due process or which are not empowered by a writ or other judicial
 7 directive are Constitutional and legal. See 9.9 for further details on this subject. Remember, however, that the "Notice of
 8 Levy" ([Form 668A-c\(DO\)](#)) and the "Levy" ([Form 668-B](#)) cannot be lawfully issued outside of the federal United States
 9 against persons who are not "U.S. citizens" because they would be unconstitutional and a violation of the Fourth and Fifth
 10 Amendment. The key is that you must be a "U.S. citizen" to be the subject of a levy that does not involve a judicial
 11 proceeding or a judgment. "nationals", which is what most of us are, are not the proper subject of the IRS "Notice of Levy"
 12 ([Form 668A-c\(DO\)](#)) or "Levy" ([Form 668-B](#)). IRS agents, and especially those with Administrative Pocket Commissions,
 13 who issue a Notice of Levy against persons who are "nationals" or who live outside of the federal zone are violating the law
 14 by operating outside their jurisdiction and in violation of the Constitution, and can be tried for any number of violations of
 15 the law, including:

- 16 • Conspiracy against rights under [18 U.S.C. §241](#)
- 17 • Extortion under [18 U.S.C. §872](#).
- 18 • Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#)
- 19 • Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. §1957](#)
- 20 • Mailing threatening communications under [18 U.S.C. §876](#)
- 21 • False writings and fraud under [18 U.S.C. §1018](#)
- 22 • Taking of property without due process of law under [26 CFR § 601.106\(f\)\(1\)](#)
- 23 • Retaliating against or harassing a taxpayer under IRS Restructuring and Reform Act, section 1203
- 24 • Unauthorized collection activity under [26 U.S.C. §7433](#)
- 25 • Fraud under [18 U.S.C. §1341](#)
- 26 • Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)

27 1.20.1.12 "Liable" (undefined)

<i>Element</i>	<i>Definition</i>
<i>Word:</i>	Liable
<i>Context:</i>	"Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary from time to time prescribe..." --Portion of Sec. 6001, Chap. 61, I.R.C.
<i>Internal Rev. Code:</i>	(undefined)
<i>Black's Law Dictionary:</i>	Bound or obliged in law or equity; responsible; chargeable; answerable; compellable to make satisfaction, compensation or restitution.
<i>Webster's:</i>	1) legally bound; answerable; responsible
<i>Comment:</i>	In my opinion, the word "liable" means "responsible" and "bound by law." This sentence points out that if a person is "liable," and the I.R.C. section designates said person as "liable" (bound by law), then he must do those things, i.e., keep such records, make such returns, etc., as set forth in Sec. 6001. Without careful scrutiny, an individual could believe that the word "liable" means "to owe (something)" and that he must "pay (something)"—the payment of taxes; rather it serves to give the reader a clue as to what he must do if he determines he is the "person liable."

28

29 1.20.1.13 "Must" means "May"

<i>Element</i>	<i>Definition</i>
<i>Word:</i>	Must

Element	Definition
Context:	"You must fill in all parts of the tax form that apply to you." –IRS Notice 609, Rev. Oct 1986
Internal Rev. Code:	(undefined)
Black's Law Dictionary:	This word, like the word "shall" is primarily of mandatory effect (cite omitted)..and in that sense is used in antithesis to "may." But this meaning of the word is not the only one, and it is often used in a merely directory sense, and consequently is a synonym for the word "may" not only in the permissive sense of that word, but also in the mandatory sense which it sometimes has.
Webster's:	An auxiliary used with the infinitive of various verbs to express: (a) compulsion, obligation, requirement, or necessity; as I must pay her; (b) probability; as, then you must be my cousin; (c) certainty or inevitability; as, it must have rained while we were in.

1 Most people have never studied the IRC and their understanding of the law is generally based on hearsay, newspaper
 2 articles and IRS instructional materials. These instructions make frequent use of the deceptive word "must" in describing
 3 the things that the IRS wants you to do, because "must" is a forceful word that people mistakenly believe to mean "are
 4 required". Very few people realize that "must" is a directory word similar to "shall" and that, in IRS instructions to the
 5 public, it means "may", the same as the word "shall".

6 Because of the constitutional conflicts explained earlier in this document, the word "must", similar to the word "shall",
 7 cannot have a mandatory meaning for natural persons. It therefore means "may" when used in IRS instruction
 8 publications.

9 The IRS instructions for Form 1040 state that you "must" file a return if you have certain amounts of income. IRS
 10 withholding instructions state that employers "must" withhold money from paychecks for income tax, "must" withhold
 11 social security tax (an income tax also), and "must" send to the IRS any W-4 withholding statement claiming exemption
 12 from withholding, if the wages are expected to usually exceed \$200 per week. An understanding of the legal meaning of the
 13 word "must" exposes the deception by the IRS and makes it clear that the actions called for are voluntary actions for
 14 individuals that are not required by law. If these actions were required by law, the instructions would not use the word
 15 "must", but would say that the actions were "required".

16 1.20.1.14 "Nonresident alien" (in 26 U.S.C. §7701(b)(1)(B))

17 [United States Code](#)
 18 [TITLE 26 - INTERNAL REVENUE CODE](#)
 19 [Subtitle F - Procedure and Administration](#)
 20 [CHAPTER 79 - DEFINITIONS](#)

21 (B) Nonresident alien

22 An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of
 23 the United States (within the meaning of subparagraph (A)).

24 Note that you can be a "nonresident alien" and a "national" without being an "alien", so long as you live and were born on
 25 nonfederal land in the sovereign 50 states of the union.

26 1.20.1.15 "Person" (in 26 U.S.C. §7701(a)(1))

Element	Definition
Word:	person
Context:	"Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements....," –Portion of Sec 6001, Chap. 61, I.R.C.
Internal Rev. Code:	(1) Definition found in Chapter 79. –Definitions* Sec. 7701(a)(1) Person. The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation. [NOTE: Chapter 61 of the IRC contains sections 6001 and 6011, in which context the word "person" is found. Definitions for

Element	Definition
	certain words in each chapter are usually found within the chapter. The word "person" is not defined in Chapter 61; thus Chapter 79's definition holds.] (2): Definition found in Chapter 75. Sec. 7343. Definition of term "person." The term "person" as used in this chapter includes an officer or employee of a corporation, or a member of employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.
Black's Law Dictionary:	In general usage, a human being (i.e., natural person), though by statute term may include a firm, labor organizations, partnerships, associations, corporations, legal representatives, trustees, trustees in bankruptcy, or receivers.
Webster's:	1) an individual human being, especially as distinguished from a thing or lower animal; an individual man, woman or child. ..6) in law, any individual or incorporated group having certain legal rights and responsibilities.

1 Interestingly, the above word "individual" used in the definition of "person" is never defined anywhere in the Internal
 2 Revenue Code, so we have to use the definition from the legal dictionary. Don't use the definition from the conventional
 3 dictionary or you'll really confuse yourself! Here is the definition of "individual" in Black's Law Dictionary, Sixth
 4 Edition, page 773, we find:

5 **Individual.** As a noun, this term denotes a single person as distinguished from a group or class, and also, very
 6 commonly, a private or natural person as distinguished from a partnership, corporation, or association; **but it**
 7 **is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper**
 8 **cases, include /be limited to/ artificial persons.**

9 So naming "individuals" as "persons" liable for tax in 26 U.S.C. §7701(a)(1) still doesn't imply natural persons like you
 10 and me, and according to the above legal definition, "individual" most commonly refers to artificial persons, which in this
 11 case are corporations and partnerships as point out in chapter 5 extensively. The only thing Congress has done by using the
 12 word "individual" in the definition of "person" is create a circular definition. Such a circular definition is also called a
 13 "tautology": a word which is defined using itself, which we would argue doesn't define anything! If Congress wants to
 14 include natural persons as those liable for the income tax, then they must explicitly say so or the Internal Revenue Code is
 15 void for vagueness. Therefore, we must conclude that "persons" may only mean artificial entities unless and until Congress
 16 explicitly and clearly specifies otherwise.

17 *"In view of other settled rules of statutory construction, which teach that a law is "Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)*

21 People generally consider the term "person" to mean a natural person. But, IRC Section 7701(a)(1), entitled "Definitions",
 22 includes an individual, corporation, a trust, an estate, a partnership, an association, or company as being a "person". All of
 23 these legal entities are "persons" at law, so it is legally correct but very misleading when the federal income (excise) tax on
 24 corporations is described by the deceptive title of "Personal Income Tax". This misleading description leads most people to
 25 incorrectly believe that it means a tax on natural persons.

26 "Persons" are actually divided into two main groups:

27 1. A Natural Born person (what most people think of as a "person").
 28 2. A "legal fiction" that exists because of a privilege granted by government, including corporations, associations,
 29 partnerships, companies, etc.

30 There is a big difference between the legal rights of a natural person and an artificial person and the distinction is never
 31 explained or clarified anywhere in the U.S. Code or Internal Revenue Code. The latter are subject to the Uniform
 32 Commercial Code (U.C.C.) and have no constitutional rights under the Bill of Rights. Instead, their rights are defined and
 33 circumscribed by the privileges granted to them solely by the government within the laws written and enforced by that
 34 government. Natural born persons, on the other hand, have fundamental constitutional rights that "legal fictions" don't. For

1 instance, a natural born person cannot, under the 5th Amendment, be compelled to testify against himself in a court of law,
2 but a "legal fiction", such as a corporation can be compelled because it depends on privileges and recognition granted by
3 the government for its existence and therefore falls under the jurisdiction of that government. That is why the constitution
4 permits income taxes as indirect, excises placed upon "legal fictions", such as corporations, businesses, partnerships, trusts,
5 etc., while it does not permit direct taxes on "natural born persons", which are not "legal fictions" but instead creations of
6 God with inalienable rights, and whose creation and existence precedes and supersedes that of government. You could say
7 that the obligation to pay taxes on the part of a "legal fiction" like a corporation is part of the price paid for the right to exist
8 and have the entity recognized and protected by the government and the courts. For instance, one benefit that corporations
9 have that natural born persons don't have is limited liability, where individuals within the corporation aren't personally
10 liable for the financial obligations of the company. This privilege or right of a corporation, which is recognized in the law
11 and by the courts, comes with a price. That price is the obligation of the corporation to pay income taxes as excises to the
12 government.

13 The legal term "person" has an even more restricted definition when used in IRC Chapter 75, which contains all the
14 criminal penalties in the Code. In Section 7343 of that Chapter, a "person" subject to criminal penalties is defined as: ...

15 [A]n officer or employee of a corporation, or a member or employee of a partnership, who, as such officer,
16 employee or member, is under a duty to perform the act in respect of which the violation occurs.

17 An individual who is not in such a capacity is not defined as a "person" subject to criminal penalties. Unprivileged natural
18 persons, who do not impose the income (excise) tax upon themselves by volunteering to file returns and be liable, are not
19 subject by law to the tax and they are not "persons" who can lawfully be subjected to criminal charges for not filing a return
20 or not paying income tax. Sections of the Code relating to the requirements for filing returns, keeping records, and
21 disclosing information state that those sections apply to "every person liable" or "any person made liable". These
22 descriptions mean "any person who is liable for the tax". They do not state or mean that all persons are liable. The only
23 persons liable are those "persons" (legal entities such as corporations or employees or corporations) who owe an income
24 (excise) tax, and are therefore subject to the requirements of the IRC. If you substitute the word "corporation" for the term
25 "person" (a corporation is a person at law) when reading the Code or other articles and publications relating to income tax,
26 the true meaning of the Code becomes more apparent.

27 For further information about what the court's think about this section, read some of the cites in section 5.7 of the Tax
28 Fraud Prevention Manual, which talks about "not a person" and read the court cases that are cited. Note that all the cases
29 cited by Mr. Beccraft in that section are at the circuit court level and none are at the U.S. Supreme Court level. The only
30 authoritative cites, according to the Internal Revenue Manual, are those that come from the Supreme Court.

31 1.20.1.16 **"Personal services"** (not defined)

32 The term "personal services" is nowhere defined in the Internal Revenue Code and is defined only once in the entire 26
33 CFR. That definition is indicated below:

34 26 CFR Sec. 1.469-9 Rules for certain rental real estate activities.

35 (b)(4) PERSONAL SERVICES. Personal services means any work performed by an individual in connection
36 with a trade or business. However, personal services do not include any work performed by an individual in
37 the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

38 Note that the term "personal services" is used in conjunction with "trade or business", which we will learn later in section
39 1.20.1.23 means an activity connected with the holding of public office. Why a public office? Because Subtitle A income
40 taxes are excise taxes on federal corporate privileges. The U.S. government is a federal corporation and the officers of the
41 corporation are in receipt of excise taxable privileges. We clarify this further in section 5.6.5, where we prove that
42 "income" means profit from a corporation involved in foreign (overseas) commerce.

43 *United States Code*
44 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*
45 *PART VI - PARTICULAR PROCEEDINGS*
46 *CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE*
47 *SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS*
48 *Sec. 3002. Definitions*

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

5 Why must “personal services” always be connected with a “trade or business”? Because Subtitle A income taxes are
6 actually salary taxes on elected or appointed officials of the United States Government as enacted into law in the Public
7 Salary Tax Act of 1939, 76th Congress, 1st Session, Chap. 59, pgs 574-579! The “public” in the title of that act means
8 *public office*:

Public Salary Act of 1939, TITLE I—“Section 1, §22(a) of the Internal Revenue Code relating to the definition of ‘gross income’, is amended after the words ‘compensation for personal service’ the following: ‘including personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing.’”

13 **1.20.1.17 "resident" (in 26 U.S.C. §7701(b)(1)(A))**

Element	Definition
Word:	Resident
Context:	26 U.S.C. §7701(a)(30) definition of “U.S. person”
Internal Rev. Code:	26 U.S.C. §7701(b)(1)(A)
Black's Law Dictionary:	<p>Resident. “Any person who occupies a dwelling within <u>the State</u>, has a present intent to remain within <u>the State</u> for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within <u>the State</u> together with indicia that his presence within <u>the State</u> is something other than <u>merely transitory in nature</u>. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. [Hanson v. P.A. Peterson Home Ass’n, 35 Ill.App2d 134, 182 N.E.2d 237, 240] [Underlines added]</p>
	<p>Word “resident” has many meanings in law, largely determined by <u>statutory context</u> in which it is used. [Kelm v. Carlson, C.A.Ohio, 473, F2d 1267, 1271] [Black's Law Dictionary, Sixth Edition, p. 1309]</p>
Webster's:	<p><u>resident</u>: One who has a residence in a particular place but does not necessarily have the status of a citizen.^{51[1]} Note that even when a person is not a resident, he or she may <i>elect</i> to be treated as a resident with his or her consent. The rules for electing to be treated as a resident are found in IRS Publication 54: <u>Tax Guide for U.S. Citizens and Resident Aliens Abroad</u>.</p>
	<p>[Merriam Webster's Dictionary of Law]</p>

14 In all tax laws throughout the world that we have seen, “resident” universally means an alien. This is consistent with the
15 definition of “resident” found in the Law of Nations which was used by the Founding Fathers to write the Constitution.

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

[*The Law of Nations*, Vattel, p. 87;
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>]

25 The above definition is also consistent with that found in 26 U.S.C. §7701(b)(1)(A) , which is the only definition of
26 “resident” in the Internal Revenue Code:

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

2 (b) Definition of **resident alien** and nonresident alien

3 (1) In general

4 For purposes of this title (other than subtitle B) -

5 (A) **Resident alien**

6 An alien individual shall be treated as a resident of the **United States** with respect to any calendar year if (and
7 only if) such individual meets the requirements of clause (i), (ii), or (iii):

8 (i) Lawfully admitted for permanent residence

9 Such individual is a lawful permanent resident of the United States at any time during such calendar year.

10 (ii) Substantial presence test

11 Such individual meets the substantial presence test of paragraph (3).

12 (iii) First year election

13 Such individual makes the election provided in paragraph (4).

14 To put it even more succinctly, a resident is an alien with a domicile or “residence” in the “United States”, which is defined
15 in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) as the District of Columbia ONLY. If you don’t maintain a domicile there, then you
16 aren’t a “resident” even if you are an alien and live there. This is more carefully thoroughly explained later in section 5.4.7
17 through 5.4.7.14. An alien who is present somewhere but does not have a domicile there is called a “transient foreigner”.

18 “**Transient foreigner**. One who visits the country, without the intention of remaining.”
19 [Black’s Law Dictionary, Sixth Edition., p. 1498]

20 A “transient foreigner” is someone who chooses not to obtain his protection from the government in the place where he
21 lives. If he has no domicile in any country on earth, such as in heaven, then he is a nontaxpayer everywhere on earth.
22 Taxes pay for protection and those who provide their own protection and choose no earthly domicile essentially have fired
23 all governments on earth and taken responsibility to provide their own protection. It is their natural right to do so pursuant
24 to the First Amendment, which guarantees us a right of freedom from compelled association.

25 **1.20.1.18 “Required” (not defined)**

Element	Definition
Word:	Required
Context:	26 U.S.C. §6012(a)(1)(A). Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual -
Internal Rev. Code:	(undefined)
Black’s Law Dictionary:	Submission, obedience, conformance
Webster’s:	1) to demand; to ask or claim as by right or authority;..3) to order; to command; to call upon to do something.
Comment:	In my opinion, “required” means when one is compelled to do something by written authority; in this case, file a tax return. Further, when something is “required” by law, there is usually a corresponding penalty attached for not doing the “required” act.

26 The word “required” does not necessarily mean “liable”. To give you an example of how tricky the use of the above
27 section 6012 of the Internal Revenue Code is, consider the following:

- 1 1. The title of 26 U.S.C. §6012 says “**Persons required to make returns of income**” BUT, the title of a code section
 2 cannot be interpreted as law by the following statute:

3 *United States Code*
 4 *TITLE 26 - INTERNAL REVENUE CODE*
 5 *Subtitle F - Procedure and Administration*
 6 *CHAPTER 80 - GENERAL RULES*

7 *Subchapter A - Application of Internal Revenue Laws Sec. 7806. Construction of title*

8 *b) Arrangement and classification*

9 *No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the*
 10 *location or grouping of any particular section or provision or portion of this title, nor shall any table of*
 11 *contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents*
 12 *of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables*
 13 *contained in the various prints of this Act before its enactment into law*

- 14 2. If you look inside the section, the section does not state who is “required” or “liable” to file returns, only who is *not*
 15 “required” to file. It instead uses the term “shall be made” in 6012(a), which we will learn in the following section can
 16 mean “*may* be made”.

1.20.1.19 "Shall" actually means "May"

<i>Element</i>	<i>Definition</i>
<i>Word:</i>	Shall
<i>Context:</i>	“Returns with respect to income taxes under Subtitle A shall be made by the following...” –Sec. 6012, I.R. Code as referred to by IRS Privacy Act Notice 609, Rev. Oct. 1986
<i>Internal Rev. Code:</i>	(undefined)
<i>Black's Law Dictionary:</i>	As used in statutes, contracts or the like, this word is generally imperative or mandatory in common ordinary parlance, and in its ordinary signification, the term “shall” is a word of command, and one which has always or which must be given a compulsory meaning; as denoting obligation. It has a peremptory meaning, and it is generally imperative or mandatory. It has the invariable significance of excluding the ideas of discretion, and has the significance of operating to impose a duty which may be enforced, particularly if public policy is in favor of this meaning, or when addressed to public officials, or when a public interest is involved, or where the public person have rights which ought to be exercised or enforced, unless a contrary intent appears. <i>People v. O'Rourke</i> , 124 Cal. App. 752, 13P.2d 989, 992. But it may be construed as merely permissive or directory (as equivalent to “may.”) to carry out the legislative intention and in cases where no right or benefit to anyone depends on its being taken in the imperative sense, and where no public or private right is impaired by its interpretation in the other sense. <i>Wisdom v. Board of Supp'rs of Polk County</i> , 236 Iowa 669, 19 N.W.2d 602, 607, 608.
<i>Webster's:</i>	(a) to express futurity in the first person, and determination, compulsion, obligation, or necessity in the second and third persons.

- 18 In general use, the word “shall” is a word of command with a mandatory meaning. In the IRC, “shall” is a directory word
 19 that has a mandatory meaning when applied to corporations. The IRC contains a series of directory statutes using the word
 20 “shall” in describing the actions called for in those sections of the law. The provisions of these directory statutes are
 21 requirements for corporations, because corporations are created by government and, consequently, are subject to
 22 government direction and control. Since corporations are granted the privilege to exist and operate by government-issued
 23 charters, they do not have the constitutionally guaranteed rights of individuals. This government-granted privilege legally
 24 obligates corporations to make a “return” of profits and gains earned in the exercise of their privileged operations when
 25 directed to do so by law. This is why the tax form is called a “return”.

- 26 However, directory words in the Code merely imply that individuals are required to perform certain acts, but directory
 27 words are not requirements for individuals when a mandatory interpretation of the directory words would conflict with the
 28 constitutionally guaranteed rights of natural persons/individuals. Courts have repeatedly ruled that in statutes, when a

1 mandatory meaning of the word "shall" would create a constitutional conflict, "shall" must be defined as meaning "may".
2 The following are quotes from a few of these decisions. In the decision of *Cairo & Fulton R.R. Co. v. Hecht*, 95 U.S. 170,
3 the U.S. Supreme Court stated:

4 *As against the government the word "shall" when used in statutes, is to be construed as "may," unless a
5 contrary intention is manifest.*

6 In the decision of *George Williams College v. Village of Williams Bay*, 7 N.W.2d 891, the Supreme Court of Wisconsin
7 stated:

8 *"Shall" in a statute may be construed to mean "may" in order to avoid constitutional doubt.*

9 In the decision of *Gow v. Consolidated Coppermines Corp.*, 165 Atlantic 136, the court stated:

10 *If necessary to avoid unconstitutionality of a statute, "shall" will be deemed equivalent to "may"*

11 Sections 6001 and 6011 of the IRC are cited in the Privacy Act notice in the IRS 1040 instruction booklet in order to lead
12 individuals to believe they are required to perform services for tax collectors. Note the use of the word "shall" in the
13 following sections of the Code:

14 Section 6001 states:

15 *Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records,
16 render such statements, make such returns, and comply with such rules and requirements as the Secretary may
17 from time to time prescribe.*

18 Section 6011 states:

19 *When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this
20 title, or for the collection thereof, shall make a return or statement according to the forms and regulations
21 prescribed by the Secretary.*

22 Note that Sections 6001 and 6011 apply to "every person liable" and "any person made liable", but not to natural persons
23 (people like you and I). However, THERE IS NO SECTION IN SUBTITLE A OF THE IRC THAT MAKES
24 INDIVIDUALS LIABLE FOR PAYMENT OF INCOME TAX because any law imposing a federal tax on individuals
25 would be unconstitutional, for it would violate the taxing limitations in the U.S. Constitution which prohibit direct taxation
26 of individuals by the federal government. People are often confused when reading the Code because, under Subtitle A,
27 Chapter 1, which covers income taxes, Part 1 of Subchapter A has the misleading title of "Tax on Individuals". The title is
28 misleading because Part 1 imposes the tax on "income", but contains no requirement for individuals to pay it. But an
29 individual becomes a "person liable" for the tax when he files an income tax form, thereby swearing that he is liable for
30 (owes) the tax, even if he technically didn't owe anything!

31 The Privacy Act notice in the instruction booklet for IRS Form 1040 also shows that disclosure of information by
32 individuals is not required. The notice states:

33 *Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations.*

34 The IRS does not say that those sections require individuals to submit the information; those sections only give the IRS the
35 authority to ask for it.

36 Section 6012 states:

37 *Returns with respect to income taxes under Subtitle A shall be made by the following: (1)(A) Every individual
38 having for the taxable year gross income which equals or exceeds the exemption amount"*

39 Subsections (2) through (6) list corporations, estates, trusts, partnerships, and certain political organizations as also being
40 subject to this section.

- 1 Any requirements compelling unprivileged individuals to keep records, make returns and statements, or to involuntarily
2 perform any other services for tax collectors, would be violations of constitutionally guaranteed rights.
- 3 The Thirteenth Amendment to the United States Constitution forbids compelling individuals to perform services
4 involuntarily. The Amendment states:
- 5 Neither slavery nor involuntary servitude, except as punishment for crimes whereof the party shall have been duly
6 convicted, shall exist within the United States, or any place subject to their jurisdiction.
- 7 The Fourth Amendment in the Bill of Rights of the United States Constitution states that the people's right to privacy of
8 their papers shall not be violated by government. To compel individuals to disclose information taken from their papers
9 would violate this right.
- 10 The Fifth Amendment in the Bill of Rights protects the right of individuals not to be required to be witnesses against
11 themselves. To compel individuals to disclose information by submitting statements or information on a tax return form, all
12 of which could be used against them in criminal prosecutions, would violate their Fifth Amendment right.
- 13 These examples show some constitutional conflicts that would result from defining the word "shall" as meaning "is
14 required to". Thus, "shall" in the above mentioned statutes must be interpreted as meaning "may". Consequently, for
15 individuals, keeping records, making statements, and making returns are clearly voluntary actions that are not required by
16 law.

17 **1.20.1.20 "State" (in 26 U.S.C. §7701(a)(10))**

18 *State*

19 *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
20 carry out provisions of this title.*

21 After reading this, do you live in a "State". I don't! Can Congress write clear laws? Some people look at this and say:
22 "This must be a mistake. Why would they write this?" Below is a Supreme Court Cite that might help explain why:

23 *"The law of Congress in respect to those matters do not extend into the territorial limits of the states, but have
24 force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national
25 government."
26 / Caha v. United States, 152 U.S. 211 (March 5, 1894)]*

27 Another confirmation of the meaning of "State" can be found in the Buck Act of 1940, which is contained in 4 U.S.C.
28 Sections 105-113. Section 110(d) defines "State" as follows:

29 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*

30 *CHAPTER 4 - THE STATES*

31 *(d) The term "State" includes any Territory or possession of the United States.*

32 While we can't use this definition within the context of the IRC, it does help explain why Congress didn't define the
33 meaning of "State" better in the IRC...because they would have to admit that they have no jurisdiction to impose income
34 taxes! You will find out in detail in later sections that the definition of "State" in the IRC above actually means federal
35 possessions and territories, to include the District of Columbia, Puerto Rico, Guam, etc. We refer to this area as "the
36 federal zone". The federal zone DOES NOT include the 50 Union states. We refer you to section 5.6.12.2 entitled "The
37 definition of the word 'state', key to understanding Congress' limited jurisdiction to tax personal income" for a fascinating
38 and complete discussion of why we reach this startling conclusion.

39 Finally, the District of Columbia qualifies as a "State", which is part of the federal zone or federal United States**:

40 *4 U.S.C.S. §113*

1 “(2) the term ‘State’ includes the District of Columbia.”

2 However, the District of Columbia does not qualify as a “state”, all of which are outside the federal United States**:

3 “1. *The District of Columbia and the territories are not states within the judicial clause of the Constitution*
4 *giving jurisdiction in cases between citizens of different states.*”
5 *[O'Donoghue v. United States, 289 U.S. 516; 53 S.Ct. 740 (1933)]*

6 **1.20.1.21 “Tax” (not defined)**

7 After reading all the laws referenced in this section, it is quite reasonable for one to ask why what is described in the
8 Internal Revenue Code is called a “tax” at all insofar as most Americans living in the states with only earnings from within
9 the 50 Union states are concerned. Aren’t taxes something we have to pay? In the case of federal income taxes on citizens
10 living and working in the 50 Union states, they aren’t! In reality, the contributions to the federal government described by
11 the Internal Revenue Code amount to a “charitable donation” to the U.S. Government for American nationals living and
12 working in the 50 Union states who do not have foreign income!

13 In the case of all other types of gifts that we give to friends and loved ones, people thank you for your donation. But in the
14 case of the U.S. Government, they wrongfully prosecute, intimidate, harass, and even imprison you for “failure to file”, or
15 in this case “failure to volunteer to gift your income” to the government. Now isn’t that nice of them? In every other walk
16 of life, this kind of treatment is called extortion and people are sent to prison for it. In the case of the U.S. Government, a
17 judicial conspiracy founded on the complete disregard for the petition clause of the constitution (see section 7.10 of the Tax
18 Fraud Prevention Manual on How the Federal Judiciary Stole the Right to Petition), stealth, complex legalese in the tax
19 code, and intimidation tactics by the IRS in ignoring our legal questions, and violation of our 5^h and 14th Amendment due
20 process rights by taking of property without a trial by jury, is what continues to feed the socialist U.S. Government beast
21 that oppresses us with this kind of tyranny. If we “stole” property from people the way the government does to us,
22 however, we would go to jail. That is clearly a pernicious evil that we must surely rid ourself of as a country.

23 **1.20.1.22 “Taxpayer” (in 26 U.S.C. §7701(a)(14))**

24 26 U.S.C. §7701(a)(14)
25 *Taxpayer*

26 *The term “taxpayer” means any person subject to any internal revenue tax.*

27 This same definition is repeated in 26 U.S.C. §1313(b):

28 26 U.S.C. §1313(b)

29 *(b) Taxpayer*

30 *Notwithstanding section 7701(a)(14), the term “taxpayer” means any person subject to a tax under the*
31 *applicable revenue law.*

32 The deceptive term “taxpayer” is a legal term created by combining the words “tax” and “payer”. The general understanding
33 of the term’s meaning is different from its legal definition in the IRC. Section 7701(a)(14) gives the legal definition of the
34 term “taxpayer” in relation to income tax. It states: “The term ‘taxpayer’ means any person subject to any internal revenue
35 tax.” (All internal revenue taxes are excise taxes.) Note that the section does not say that all persons are “taxpayers” subject
36 to internal revenue tax. Corporations are “taxpayers”, for they are “persons” subject to an internal revenue (excise) tax.

37 The term “taxpayer” is used extensively throughout the IRC, in IRS publications, news articles, and instructional literature
38 as a verbal trap to make uninformed Citizens believe that all individuals are subject to federal income tax and to the
39 requirements of the IRC. These materials state that “taxpayers” are required to file returns, keep records, supply
40 information, etc. Such statements are technically correct, because “taxpayers” are those legal “persons” previously
41 described that are subject to an excise tax, but unprivileged individuals are not “taxpayers” within the meaning of the IRC.
42 The confusion about the meaning of the term leads most people to mistakenly assume that they are “taxpayers” because
43 they pay other taxes such as sales taxes and real estate taxes. Those people are tax payers, not “taxpayers” as defined in the

1 IRC. When they read articles and publications related to income tax, describing the legal requirements for "taxpayers", they
2 erroneously believe that the term applies to them as individuals. It is very important to understand that the IRC
3 requirements apply to IRC-defined "taxpayers" only, and not to unprivileged individuals. Corporations and other
4 government-privileged legal entities are "taxpayers under the Internal Revenue Code"; unprivileged individuals are not,
5 unless they voluntarily file income tax returns showing they owe taxes, thus legally placing themselves in the classification
6 of "taxpayers". Because of its legal definition, the term "taxpayer" should never be used in relation to income tax, except to
7 describe those legal entities subject to a federal excise tax.

8 Why does Congress and the IRS want to refer to us as "taxpayers" instead of "Citizens" in the Internal Revenue Code, the
9 Code of Federal Regulations, and the IRS Publications? Because then you as a Citizen would start looking in the index for
10 the U.S. Codes and find out that there are **no references to liability for taxes as Citizens!** They would also have to
11 start talking about your constitutional rights as an American, and the fact is that **you have no constitutional rights as a U.S.**
12 **Citizen (see *Downes v. Bidwell*, 182 U.S. 244 (1901))**, but you do as a Citizen of the United States of America, or the
13 [u]nited States! The words you use in describing yourself make all the difference in the world! So instead of calling you a
14 Citizen and then having to justify what makes you a taxpayer, they try to fool you by calling **everyone** taxpayers and then
15 never defining anywhere in the Internal Revenue Code who specifically is and is not personally liable for paying income
16 taxes, and by arrogantly and petulantly refusing to discuss such issues with you when you call the IRS 800 help number so
17 they can claim "plausible deniability" of the fraud that is going on! They leave the risk entirely up to you in deciding if you
18 are a taxpayer and give you no help whatsoever in deciding what to believe. **In effect, they make it so complicated,**
19 **expensive (hiring lawyers), and so bothersome to keep your money and have your constitutional**
20 **rights to privacy and property respected, that you just give up in laziness, apathy, disorganization,**
21 **disgust, and ignorance and surrender 50% of your income to the various taxes that we all pay!**
22 **That, in a nutshell, describes how the personal income tax game works. Leave it up to the devious**
23 **lawyers in Washington to devise such a game and shame on us for electing people like that to public**
24 **office! We owe it as a patriotic duty to our children and our fellow Americans to ensure that this**
25 **kind of racketeering, chicanery, and extortion be stopped immediately! We must take out this kind**
26 **of trash from office immediately!**

27 1.20.1.23 “Trade or business” (in 26 U.S.C. §7701(a)(26))

28 26 U.S.C. §7701(a)(26)

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

30 All income that derives from sources “within” the United States** (the District of Columbia and other federal territories but
31 not the nonfederal areas of the 50 Union states) requires receipt of privileges and respects the fact that the income tax is an
32 excise tax on “privileges” as ruled many different times by the u.S. supreme Court. Holding public office is a government
33 “privilege”, just as existing as a corporation is a privilege, and therefore both are subject to the income tax because both
34 occur in federal territories over which the U.S. has exclusive legislative jurisdiction.

35 Even if we aren’t an elected U.S.** public official, millions, if not most people, ignorantly claim they are involved in a
36 “trade or business” and thereby make themselves liable for the income tax. For instance, when we file an IRS 1040, this is
37 exactly what we do. We in effect make an “Election to treat our income and property as effectively connected with a trade
38 or business in the U.S.** “ as described in 26 CFR § 1.871-10 and IRS Publication 54 (called a “Choice” in that
39 publication). That makes us liable for the graduated income tax found in 26 U.S.C. §871. The reason people don’t realize
40 what they are doing when they commit this error is because they haven’t read the law for themselves and have relied
41 exclusively on IRS publications that are a fraud (see IRM, 4.10.7.2.8 (05-14-1999)) and on hearsay from friends and family
42 members, as well as ignorant IRS employees and employers who have never read the law for themselves.

43 When we file as a nonresident alien, 26 U.S.C. §871(b) makes our income derived from a “trade or business in the United
44 States**” taxable, which as shown above is a code word for saying that we have income derived from holding elected or
45 appointed federal public office. Most of us don’t have this type of income, but the IRS publications never define the
46 meaning of “trade or business” and that is how we are deceived into volunteering into the income tax system by the IRS.
47 Juries in federal courts are deceived about this because judges don’t allow the law to be discussed in the courtroom, thus

1 perpetuating the fraud and abuse of citizens rights. After we make our initial “election” by filing our first 1040 form, we
 2 have a year to revoke the election and thereafter, according to 26 CFR § 1.871-10, we must ask the IRS for permission to
 3 revoke the election, or we must file an IRS form 1040NR and include certain information with our return, as indicated in
 4 IRS publication 54 under “Ending your choice”. If we never bother to revoke our election, then we will continue to be
 5 subject to the jurisdiction of the federal courts to force us to pay graduated income taxes as a public official. Isn’t that
 6 sneaky?

7 **1.20.1.24 "United States" (in 26 U.S.C. §7701(a)(9))**

8 *26 U.S.C. §7701(a)(9)*
 9 *United States*

10 *The term "United States" when used in a geographical sense includes only the States and the District of
 11 Columbia.*

12 The above phrase “the States” ought to look familiar because it is a federal State. Remember the title of the Buck Act found
 13 in 4 U.S.C. §110(d)?

14 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*
 15 *CHAPTER 4 - **THE STATES***
 16 *Section 110: Same;Definitions*

17 *(d) The term "State" includes any Territory or possession of the United States.*

18 You will also note that "States" is the plural for State, which was defined in 26 U.S.C. §7701 as the District of Columbia.
 19 Under this definition, California, for instance, is NOT a State because it is not a territory or possession of the United States.
 20 It is, instead, a sovereign entity of its own. See section 5.2.8 later for further details on this important subject. Rewriting
 21 the above definition with the definition for State found in section 1.20.1.20 above (26 U.S.C. §7701), we have the following
 22 definition for “United States”:

23 *United States*

24 *The term "United States" when used in a geographical sense includes only the District of Columbia and the
 25 District of Columbia.*

26 The tricky IRS lawyers who wrote the tax code knew they couldn’t explicitly define “States” as all of the geographical 50
 27 states in the union, because these states are sovereign, which is why Britain had to sign 13 separate treaties after the War of
 28 Independence instead of just one. The sovereign 50 Union states are also outside the territorial jurisdiction of the United
 29 States Government. Therefore, they tried to fool readers of the tax code above into thinking that United States refers
 30 geographically to the 50 Union states, but they would have stated this directly if that is indeed what they meant. See
 31 sections 1.20.1 and especially 5.2.7 for further details on the meaning of the term “United States” found in the Internal
 32 Revenue Code.

33 **1.20.1.25 "U.S. Citizen" (26 U.S.C. §3121(e))**

34 Are you a “citizen of the United States” under federal statutes and “acts of Congress”? YES or NO? Here’s the definition
 35 of “citizen of the United States” directly from the Treasury Regulations:

36 *26 CFR 31.3121(e)-1 State, United States, and citizen.*

37 *(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin
 38 Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.*

39 The answer to the question asked above, "Are you a United States citizen?" (in most cases), is emphatically:

40 ***NO!***

1 Incidentally, you can be a “citizen of the United States” under Section 1 of the Fourteenth Amendment *without* being a
 2 “citizen of the United States” under federal statutes such as 8 U.S.C. §1401. Why? Because the term “United States” has a
 3 completely different meaning in the U.S. Constitution than it has in most federal statutes. In federal statutes, the term
 4 “United States” means the federal zone or *federal* “United States” while in the Constitution, it means the collective states of
 5 the Union. The federal government exploits this confusion over definitions to their advantage in order to illegally expand
 6 their jurisdiction. In fact, the only people who are “citizens of the United States” under 8 U.S.C. §1401 are those persons
 7 who are born in the District of Columbia, Guam, Virgin Islands, and Puerto Rico, according to 8 U.S.C. §1101(a)(36), 8
 8 U.S.C. §1101(a)(38), and 8 CFR § 215.1(f). Watch out!

9 Now if you are stupid enough and gullible enough to file a form 1040 and assess yourself with an unrealistic and mistaken
 10 income tax liability, amazingly, the only way the IRS agent can then process your form is to identify you in most cases as a
 11 resident of the *Virgin Islands!* No kidding! People like Dan Meador (<http://www.lawresearch-registry.org>) have studied
 12 the Individual Master File (IMF) of hundreds of individuals and determined that this indeed is exactly what the IRS agents
 13 do to process your 1040 form! Agents in fact have to *lie* to the AIMS computer and tell it you live in the Virgin Islands to
 14 get it to accept your 1040 return and your tax liability!

15 Barron's Law Dictionary indicates that in the United States, there are TWO types of citizenship:

16 “Citizenship is the status of being a citizen. In the United States there is usually a double citizenship, that is,
 17 citizenship in the nation and citizenship in the state in which one resides.”

18 “Generally in the United States one may acquire citizenship by birth in the United States or by naturalization
 19 therein. 59 S.Ct. 884...⁵²

20 Here again, you have been tricked! The “*United States*” is the legal, proper, formal name, created by our founding fathers,
 21 for the home or seat of the “federal government” and its “territory!” In nearly all “acts of Congress” and federal statutes, it
 22 is the Proper Name for Federal Land (the District of Columbia and federal territories, including Puerto Rico, the Virgin
 23 Islands, etc.). Refer again to 26 U.S.C. §7701(a)(9) above for a definition of “United States”.

24 The individual States, which joined forces and formed the “**united States of America**,” should not be confused
 25 with the title of “United States,” or “States”, which is reserved for the District of Columbia and the territories controlled by
 26 the federal government. Obviously, in the light of what we have always thought we knew, this sounds a little bizarre.

27 However, the united States supreme Court ([Editors Note: This is the CORRECT capitalization of this name](#)) addressed the
 28 question of the meaning of the term “United States” in the case of *Hooven & Allison Co. v. Evatt* (1945).

29 **The court ruled that the term “United States” has three uses:**

- 30 1. "...either as the name of a sovereign occupying the position analogous to that of other sovereigns in the family of
 31 nations, or
 32 2. "...as designating the territory over which the sovereignty of the United States (Federal government) extends, or
 33 3. "...as the collective name for the states which are united by and under the Constitution."

34 In other words, the term “United States” means:

- 35 1. "'These united States', or
 36 2. "the District of Columbia and all other federal lands such as Puerto Rico, Virgin Islands, Guam, Marianas Islands,
 37 American Samoa, etc. or,
 38 3. "The union of states which is the 'united States of America'."

39 So, assuming you were born in one of the 50 freely associated sovereign states of the Union, you are a Citizen (note
 40 Capitalization) and a national of the state in which you were born, and as a result are a Citizen of the Union of states known
 41 as the “*United States of America*,” but you are not now, and never have been, a “citizen of the *United States*” under any

⁵² [Law Dictionary](#), Barron's, Copyright 1996, ISBN 0-8120-3096-6, p. 77.

1 federal statute or "act of Congress". If you have an American Passport, look at it. Notice that it is from the "United
2 States of America" (NOT the "United States"), and that it does *not* contain a Social Security Number!

3 You will note that peoples who are "citizens of the United States" instead of the united States, who are living in the District
4 of Columbia and federal territories, are *not* citizens of individual states and therefore they have no constitutionally-
5 protected rights. This is what makes it legal to assess income taxes on them and to deprive them of their property without
6 due process of law in violation of the constitutional rights that the rest of us enjoy. Please refer to section 4.5 of the Great
7 IRS Hoax for details on this important subject.

8 Another way to verify this is to read that marvelous founding document, the **Constitution**. Remember that the writers
9 of this remarkable document were extremely well educated and articulate men. They knew the meaning of the words they
10 used.

11 Please turn to Article 10, which is the Tenth Amendment:

12 Article [X]
13 The powers not delegated to the United States by the Constitution, nor prohibited
14 by it to the States, are reserved to the States respectively, or to the people."
15 [underlines added]

16 Obviously, the "United States" and the "States" used here CAN NOT be the same thing, or the sentence is redundant. The
17 framers of the **Constitution** and the **Bill of Rights** knew exactly what they were writing -- that the powers not
18 designated to the "federal" government were reserved to the several freely associated States and the people!

19 Remember that, under the **Constitution**, *ALL* power originated with the PEOPLE -- who delegated some of it to the
20 States, which in turn delegated some of their power to the "federal" government to do those things for the Union that the
21 individual states could not do well for themselves (foreign embassies, etc.).

22 The **Constitution** is designed to LIMIT the power of the "central" government, not expand it. The founding fathers had,
23 after all, just fought the Revolutionary War to make sure that the new "central" government did not have the power, such as
24 King George III exercised, to usurp the "unalienable rights" they had proclaimed in the **Declaration of
Independence** ten years earlier.

26 Probably all your life, you've been told that you are a citizen of the United States. You were even intentionally taught this
27 falsehood in school (which, no doubt was federally funded -- and had its curriculum in large measure dictated by
28 Washington).

29 Well, *Congratulations!* **NOW** you know who you *really* are. And you know just a little bit of the freedom and power
30 bequeathed to you by the architects of this incredible land.

31 What you have just learned about is an unprecedented **GRAB** for power by the "federal" government! (We do *not* have a
32 "national" government.) In fact, Agents of the "federal" government have NO jurisdiction within the borders of these
33 separate and sovereign united States -- *unless* you give it to them!

34 That includes agents of ANY federal government agency: EPA, IRS, *any* agency! They are foreign to the sovereign States!

35 **1.20.1.26 "Voluntary" (undefined)**

<i>Element</i>	<i>Definition</i>
<i>Word:</i>	Voluntary
<i>Context:</i>	"Our system of taxation is based upon voluntary assessment and payment, not distraint." <i>Flora v. U.S.</i> , 362 U.S. 145 (1960)

Element	Definition
Internal Rev. Code:	(Undefined)
Black's Law Dictionary:	Unconstrained by interference; unimpelled by another's influence; spontaneous; Acting of oneself. <i>Coker v. State</i> , 199 Ga. 20, 33; S.E. 2 nd 171, 174
Webster's:	1) Brought about by one's own free choice; given or done of one's own free will; freely chosen or undertaken. ..7) arising in the mind without external constraint; spontaneous. 8) in law, (a) acting or done without compulsion or persuasion.
Comment:	In my opinion, the word "voluntary" means "done by an act of free choice."

1.20.1.27 "Wages" (in 26 U.S.C. §3401(a))

For the purposes of collection of income taxes at the source by employers, the following definition of wages applies, as derived from 26 U.S.C. §3401(a):

4 (a) Wages

5 *For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid -*

6 (1) *for active service performed in a month for which such employee is entitled to the benefits of section 112 (relating to certain combat zone compensation of members of the Armed Forces of the United States) to the extent remuneration for such service is excludable from gross income under such section; or*

7 (2) *for agricultural labor (as defined in section 3121(g)) unless the remuneration paid for such labor is wages (as defined in section 3121(a)); or*

8 (3) *for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or*

9 (4) *for service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$50 or more and such service is performed by an individual who is regularly employed by such employer to perform such service. For purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if -*

10 (A) *on each of some 24 days during such quarter such individual performs for such employer for some portion of the day service not in the course of the employer's trade or business; or*

11 (B) *such individual was regularly employed (as determined under subparagraph (A)) by such employer in the performance of such service during the preceding calendar quarter; or*

12 (5) *for services by a citizen or resident of the United States for a foreign government or an international organization; or*

13 (6) *for such services, performed by a nonresident alien individual, as may be designated by regulations prescribed by the Secretary; or*

14 (7) *Repealed. Pub. L. 89-809, title I, Sec. 103(k), Nov. 13, 1966, 80 Stat. 1554)*

15 (8) *(A) for services for an employer (other than the United States or any agency thereof) -*

16 (i) *performed by a citizen of the United States if, at the time of the payment of such remuneration, it is reasonable to believe that such remuneration will be excluded from gross income under section 911; or*

17 (ii) *performed in a foreign country or in a possession of the United States by such a citizen if, at the time of the payment of such remuneration, the employer is required by the law of any foreign country or possession of the United States to withhold income tax upon such remuneration; or*

18 (B) *for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within a possession of the United States (other than Puerto Rico), if it is reasonable to believe that at least 80 percent of the remuneration to be paid to the employee by such employer during the calendar year will be for such services; or*

19 (C) *for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within Puerto Rico, if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of Puerto Rico; or*

20 (D) *for services for the United States (or any agency thereof) performed by a citizen of the United States within a possession of the United States to the extent the United States (or such agency) withholds taxes on such remuneration pursuant to an agreement with such possession, or*

- 1 (9) for services performed by a duly ordained, commissioned, or licensed minister of a
 2 church in the exercise of his ministry or by a member of a religious order in the
 3 exercise of duties required by such order; or
 4 (10)
 5 (A) for services performed by an individual under the age of 18 in the delivery or
 6 distribution of newspapers or shopping news, not including delivery or distribution
 7 to any point for subsequent delivery or distribution; or
 8 (B) for services performed by an individual in, and at the time of, the sale of newspapers
 9 or magazines to ultimate consumers, under an arrangement under which the
 10 newspapers or magazines are to be sold by him at a fixed price, his compensation
 11 being based on the retention of the excess of such price over the amount at which the
 12 newspapers or magazines are charged to him, whether or not he is guaranteed a
 13 minimum amount of compensation for such services, or is entitled to be credited with
 14 the unsold newspapers or magazines turned back; or
 15 (11) for services not in the course of the employer's trade or business, to the extent paid
 16 in any medium other than cash; or
 17 (12) to, or on behalf of, an employee or his beneficiary -
 18 (A) from or to a trust described in section 401(a) which is exempt from tax under
 19 section 501(a) at the time of such payment unless such payment is made to an
 20 employee of the trust as remuneration for services rendered as such employee and
 21 not as a beneficiary of the trust; or
 22 (B) under or to an annuity plan which, at the time of such payment, is a plan described
 23 in section 403(a); or
 24 (C) for a payment described in section 402(h)(1) and (2) if, at the time of such payment,
 25 it is reasonable to believe that the employee will be entitled to an exclusion under
 26 such section for payment; or
 27 (D) under an arrangement to which section 408(p) applies; or
 28 (13) pursuant to any provision of law other than section 5(c) or 6(l) of the Peace Corps
 29 Act, for service performed as a volunteer or volunteer leader within the meaning of
 30 such Act; or
 31 (14) in the form of group-term life insurance on the life of an employee; or
 32 (15) to or on behalf of an employee if (and to the extent that) at the time of the payment of
 33 such remuneration it is reasonable to believe that a corresponding deduction is
 34 allowable under section 217 (determined without regard to section 274(n)); or
 35 (16)
 36 (A) as tips in any medium other than cash;
 37 (B) as cash tips to an employee in any calendar month in the course of his employment
 38 by an employer unless the amount of such cash tips is \$20 or more; [1]
 39 (17) for service described in section 3121(b)(20); [1]
 40 (18) for any payment made, or benefit furnished, to or for the benefit of an employee if at
 41 the time of such payment or such furnishing it is reasonable to believe that the
 42 employee will be able to exclude such payment or benefit from income under section
 43 127 or 129; [1]
 44 (19) for any benefit provided to or on behalf of an employee if at the time such benefit is
 45 provided it is reasonable to believe that the employee will be able to exclude such
 46 benefit from income under section 74(c), 117, or 132; [1]
 47 (20) for any medical care reimbursement made to or for the benefit of an employee under
 48 a self-insured medical reimbursement plan (within the meaning of section
 49 105(h)(6)); or
 50 (21) for any payment made to or for the benefit of an employee if at the time of such
 51 payment it is reasonable to believe that the employee will be able to exclude such
 52 payment from income under section 106(b).

53 This makes it sound like "wages" is everything an "employee" makes, but in the very narrow definition of "employee"
 54 found in 26 CFR § 31.3401(c) constrains such wages to only those made by elected or appointed officers of the United
 55 States government or of corporations. Furthermore, since the definition of wages above excludes public officials, then
 56 wages, in effect can't be taxed at all!

57 So how do our corrupt feds turn compensation for labor into something that fits the legal definition "wages" above so it can
 58 be taxed? Once again, you have to dig deep into the regulations to find the secret:

59 **26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.**

60 (a) IN GENERAL. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and
 61 the regulations thereunder, **the term "wages" includes the amounts described in paragraph (b)(1) of this**
 62 **section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).**
 63 References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also
 64 to this section (Section 31.3401(a)-3).

(b) REMUNERATION FOR SERVICES.

(1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a)(2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See Sections 31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

9 So the bottom line is, if you fill out a W-4 and request voluntary withholding:

- 10 1. Even though you aren't a "taxpayer" or "public official" engaged in a "trade or business", then you begin earning
11 "wages" as legally defined pursuant to 26 CFR §31.3401(a)-3(a) above. The same scam is again repeated in 26 CFR
12 §31.3402(p)-1, which also creates a "presumption" that all amounts withheld constitute "gross income" that is
13 therefore taxable pursuant to 26 U.S.C. §61.

26 CFR § 31.3402(p)-1 Voluntary withholding agreements.

(a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includable in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

- 23 2. The receipt of “wages” is reported on the IRS form W-2. 26 U.S.C. §6041 says this is an information return that
24 connects you with a “trade or business”, which is legally defined as “the functions of a public office” in 26 U.S.C.
25 §7701(a)(26). Therefore, your earnings, after submitting an IRS form W-4, become “trade or business” earnings that
26 are excise taxable and *prima facie* “gross income” within the meaning of the I.R.C.
27 3. You have essentially been recruited into working for the Federal Government and your private employer is now hiring
28 you as the equivalent of a Kelly Girl for the government.
29 4. If you started as a “nontaxpayer”, you have transformed your status into that of a “taxpayer”, unless and until you rebut
30 the false IRS form W-2 that will surely result from submitting the IRS. For W-4 to your private employer.

31 The above ruse is why we don't recommend filling out W-4 Exempts and instead prefer to use the W-8 form. Note that we
32 do not intend to convey the mistaken belief that "wages" are not taxable or are not "income". They absolutely are. The
33 issue is not whether they are taxable, but under what circumstances a person can earn them. A person who doesn't submit a
34 W-4 voluntary withholding form does not earn "wages" as legally defined in this section and no one can do any of the
35 following without violating the law:

- 36 1. Force you to sign or submit this form as a condition of being hired or not fired.
37 2. Report anything but ZERO for “Wages, tips, and other compensation” on an IRS form W-2 if you do not voluntarily
38 sign and submit an IRS form W-4. Even if the IRS commands the private employer to withhold at single zero, that
39 withholding STILL can only be on the amount of “wages” earned, which are ZERO for a person who does not
40 voluntarily sign a W-4 withholding agreement.
41 3. Put an SSN or TIN on any government form or report and send it in to the government without your voluntary consent.
42 This is a violation of the Privacy Act of 1974, 5 U.S.C. §552a.

If you would like to know more about this subject, see the following free resources:

- 44 1. *Federal and State Withholding Options for Private Employers.*
45 <http://famguardian.org/Publications/FedStateWHOOptions/FedStateWHOOptions.pdf>
46 2. *Income Tax Withholding and Reporting*, Item 3.10
47 <http://sedm.org/LibertyU/LibertyU.htm>
48 3. *Federal Tax Withholding*, Form #05.005
49 <http://sedm.org/Forms/FormIndex.htm>
50 4. *Tax Withholding and Reporting: What the Law Says*, Form #04.009

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

2 **1.20.1.28 " Withholding agent " (in 26 U.S.C. §7701(a)(16))**

3 *Withholding agent*

4 *The term "withholding agent" means any person required to deduct and withhold any tax under the provisions
5 of section 1441, 1442, 1443, or 1461.*

6 Section 1441 is entitled "Withholding of tax on nonresident aliens". Section 1442 is entitled "Withholding tax on foreign
7 corporations". Section 1443 is entitled "Foreign tax-exempt organizations". Section 1461 is entitled "Liability for withheld
8 tax" and provides that:

9 *"Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax
10 and is hereby indemnified against the claims and demands of any person for the amount of any payments made
11 in accordance with the provisions of this chapter."*

12 **1.20.2 The Three Definitions of "United States"**

13 Most of us are unaware that the term "United States" has several meanings and that it is up to us to know and understand
14 these differences, to use them appropriately, and to clarify exactly which one we mean whenever we sign any piece of
15 paper (including voter registration, tax documents, etc). If we do not, we could unknowingly, unwillingly and involuntarily
16 be creating false presumptions that cause us to surrender our Constitutional rights. The fact is, most of us have unwittingly
17 been doing just that for most, if not all, of our lives. We have become so casual in our use of the term "United States" that
18 it is no longer understood, even within the legal profession, that there are actually three different legal meanings to the term.
19 In fact, the legal profession has contributed to this confusion over this term by removing its definitions from all legal
20 dictionaries currently in print that we have looked at. See Great IRS Hoax section 6.10.1 for details on this scam.

21 Most of us have grown up thinking the term United States indicates and includes all 50 states of the Union. This is true in
22 the context of the U.S. Constitution but it is not true in all contexts. As you will see, this is the third meaning assigned to
23 the term "United States" by the United States Supreme Court. But, usually when we (Joe Six Pack) use the term United
24 States we actually think we are saying the United States, as we are generally thinking of the several states or the union of
25 States. There are times when you could be mistaken and as you will come to realize, this could be a very costly
26 assumption.

27 First, it should be noticed that the term United States is a noun. In fact, it is the proper name and title "We the people..."
28 gave to the corporate entity (non-living thing) of the federal (central) government created by the Constitution. This in turn
29 describes where the "United States" federal corporation was to be housed as the Seat of the Government - In the District of
30 Columbia, not to exceed a ten mile square.

31 *Constitution (Article I, Section 8, Clause 17):*

32 *To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square)
33 as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of
34 the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of
35 the State in which the Same shall be for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other
36 needful Buildings;—And [underlines added]*

37 Below is how the United States Supreme Court addressed the question of the meaning of the term "United States" (see
38 Black's Law Dictionary) in the famous case of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652, (1945). The Court ruled that
39 the term United States has three uses:

40 *"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign
41 occupying the position analogous to that of other sovereigns in the family of nations. It may designate the
42 territory over which the sovereignty of the United States extends, or it may be the collective name of the states
43 which are united by and under the Constitution."
44 [*Hooven & Allison Co. v. Evatt*, 324 U. S. 652, (1945)]*

45 We will now break the above definition into it's three contexts and show what each means.

1 Table 1-15: Meanings assigned to "United States" by the U.S. Supreme Court in Hooven & Allison v. Evatt

#	<i>U.S. Supreme Court Definition of "United States" in Hooven</i>	<i>Context in which usually used</i>	<i>Referred to in this article as</i>	<i>Interpretation</i>
1	"I may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States*"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We abbreviate this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	Federal law Federal forms	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We abbreviate this version of "United States" with a two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The several States which is the <u>United States of America</u> ." Referring to the 50 sovereign States, which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the States in the 9th and 10th Amendments, and you are a " <u>Citizen of these United States</u> ." This is the definition used in the Constitution for the United States of America. We abbreviate this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

2 The U.S. Supreme Court helped to define which of the three definitions above is the one used in the U.S. Constitution,
 3 when it said:

4 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under
 5 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies
 6 between citizens of different states, a citizen of the District of Columbia could not maintain an action in the
 7 circuit court of the United States. It was argued that the word 'state.' in that connection, was used simply to
 8 denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word
 9 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is
 10 a state in the sense of that instrument. The result of that examination is a conviction that the members of the
 11 American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term
 12 the signification attached to it by writers on the law of nations.' This case was followed in Barney v.
 13 Baltimore, 6 Wall. 280, 18 L. ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L. ed. 1049,
 14 17 Sup. Ct. Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat.
 15 91, 4 L. ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it
 16 was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v.
 17 Jones, 5 How. 343, 12 L. ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1,
 18 13 L. ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state
 19 in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not
 20 within the contemplation of Congress."
 21 [Downes v. Bidwell, 182 U.S. 244 (1901)]*

22 Another important distinction needs to be made. Definition 1 above refers to the country "United States", but this country
 23 is not a "nation", in the sense of international law. This very important point was made clear by the U.S. Supreme Court in
 24 1794 in the case of Chisholm v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793), when it said:

25 *This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be
 26 sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so
 27 high, is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in
 28 itself, will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less
 29 radical than this 'do the people of the United States form a Nation?'*

30 *A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of
 31 sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of
 32 particular States and Kingdoms. **From the law of nations little or no***

1 **illustration of this subject can be expected. By that law the**
 2 **several States and Governments spread over our globe, are**
 3 **considered as forming a society, not a NATION.**

4 *It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has
 5 been even contemplated. 3rdly. and chiefly, I shall examine the important question before us, by the
 6 Constitution of the United States, and the legitimate result of that valuable instrument.*

7 *[Chisholm v. Georgia, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 440 (1793)]*

- 8 Black's Law Dictionary further clarifies the distinction between a nation and a society by clarifying the differences between
 9 a national government and a federal government, and keep in mind that our government is called "federal government":

10 *"NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or
 11 territorial division of the nation, and also as distinguished from that of a league or confederation.*

12 *"A national government is a government of the people of a single state or nation, united as a community by
 13 what is termed the 'social compact,' and possessing complete and perfect supremacy over persons and things,
 14 so far as they can be made the lawful objects of civil government. A federal government is distinguished from
 15 a national government by its being the government of a community of independent and sovereign states,
 16 united by compact." Piqua Branch Bank v. Knoup, 6 Ohio St. 393.
 17 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]*

- 18 So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the
 19 Supreme Court's own admission. Because the supreme Court has ruled on this matter, it is now incumbent upon each of us
 20 to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual
 21 Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign Citizen will want
 22 to be the third type of Citizen and on occasion the first, he would never want to be the second. A person who is a "citizen"
 23 of the second is called a statutory "U.S. citizen" under [8 U.S.C. §1401](#), and he is treated in law as occupying a place not
 24 protected by the Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S.
 25 Supreme Court described this "other" United States, which we call the "federal zone":

26 *"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this
 27 country substantially two national governments: one to be maintained under the Constitution, with all of its
 28 restrictions; the other to be maintained by Congress outside the independently of that instrument, by
 29 exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say
 30 that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical
 31 and mischievous change in our system of government will result. We will, in that event, pass from the era of
 32 constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It
 33 will be an evil day for American liberty if the theory of a government outside the supreme law of the land
 34 finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full
 35 authority to prevent all violation of the principles of the Constitution."*

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

- 37 The second definition of "United States**" above is also a federal corporation. This corporation was formed in 1871. It is
 38 described in [28 U.S.C. §3002\(15\)\(A\)](#):

39 *[TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A](#) > Sec. 3002.
 40 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
 41 PART VI - PARTICULAR PROCEEDINGS
 42 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
 43 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS*

44 *[Sec. 3002. Definitions](#)*

- 45 *(15) "United States" means -
 46 (A) a Federal corporation;
 47 (B) an agency, department, commission, board, or other entity of the United States; or
 48 (C) an instrumentality of the United States.*

- 50 The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it said:

51 *"Corporations are also of all grades, and made for varied objects; all governments are corporations, created
 52 by usage and common consent, or grants and charters which create a body politic for prescribed purposes;
 53 but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise
 54 of power, they are all governed by the same rules of law, as to the construction and the obligation of the*

1 **instrument by which the incorporation is made [the Constitution is the corporate charter]**. One universal rule
 2 of law protects persons and property. It is a fundamental principle of the common law of England, that the term
 3 freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it
 4 is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members
 5 of corporations are on the same footing of protection as other persons, and their corporate property secured by
 6 the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be
 7 disseised,' without due process of law, is a principle taken from magna charta, infused into all our state
 8 constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
 9 [Proprietors of Charles River Bridge v. Proprietors of, [36 U.S. 420](#) (1837)]

- 10 If we are acting as a federal "employee", then we are representing the "United States** federal corporation". That
 11 corporation is a statutory "U.S. citizen" under [8 U.S.C. §1401](#) which is completely subject to all federal law. [Federal Rule](#)
 12 [of Civil Procedure 17\(b\)](#) says that when we are representing that corporation as "officers" or "employees", we therefore
 13 become statutory "U.S. citizens" completely subject to federal territorial law:

14 "*A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
 15 created, and of that state or country only.*"
 16 [*19 Corpus Juris Secundum, Corporations, §886*]

- 17 Yet on every government (any level) document we sign (e.g. Social Security, Marriage License, Voter Registration, Drivers
 18 License, BATF 4473, etc.) they either require you to be a "citizen of the United States" or they ask "are you a resident of
 19 Illinois?". They are in effect asking you to assume or presume the second definition, the "United States**", when you fill
 20 out the form, but they don't want to tell you this because then you would realize they are asking you to lie on a government
 21 form. They in effect are asking you if you wish to act in the official capacity of a public employee of the federal
 22 corporation. The form you are filling out therefore is serving the dual capacity of a federal job application and an
 23 application for benefits. The reason this must be so, is that they are not allowed to pay "benefits" to private citizens and can
 24 only lawfully pay them to public employees. Any other approach makes the government into a thief. See the article below
 25 for details on this scam:

Why Your Government is Either a Thief or You Are a Public "Employee" for income tax purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

- 26 If you accept their false presumption, or you answer "Yes" to the question of whether you are a "citizen of the United
 27 States" or a "U.S. citizen" on a federal or state form, usually under penalty of perjury, then you have committed perjury
 28 under penalty of perjury and also voluntarily placed yourself under their jurisdiction as a public official/"employee" and are
 29 therefore subject to Federal & State Codes and Regulations (Statutes). The Social Security Number they ask for on the
 30 form, in fact, is prima facie evidence that you are a federal employee, in fact. Look at the proof for yourself:

Resignation of Compelled Social Security Trustee
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

- 31 Most laws passed by government are, in effect, law only for government. They are private law or contract law that act as
 32 the equivalent of a government employment agreement. We the People, as the Sovereigns, are not subject to it unless we
 33 sign an employment agreement that can take many different forms: W-4, SS-5, 1040, etc. The W-4 is a federal election
 34 form and you are the only voter. They are asking you if you want to elect yourself into "public office", and if you say
 35 "yes", then you got the job and a cage is reserved for you on the federal plantation:

36 "*The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the
 37 regulator of private conduct, are not the same as the restrictions that it places upon the government in its
 38 capacity as employer. We have recognized this in many contexts, with respect to many different constitutional
 39 guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.
 40 Johnson, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable
 41 cause, but in many circumstances government employees can. O'Connor v. Ortega, [480 U.S. 709, 723](#) (1987)
 42 (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for
 43 refusing to provide the government information that may incriminate them, but government employees can be
 44 dismissed when the incriminating information that they refuse to provide relates to the performance of their job.
 45 Gardner v. Broderick, [\[497 U.S. 62, 95\] 392 U.S. 273, 277](#) -278 (1968). With regard to freedom of speech
 46 in particular: Private citizens cannot be punished for speech of merely private concern, but government
 47 employees can be fired for that reason. Connick v. Myers, [461 U.S. 138, 147](#) (1983). Private citizens cannot be
 48 punished for partisan political activity, but federal and state employees can be dismissed and otherwise*

punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616 -617 (1973).”
[*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

- 4 By making you into a public official or employee, they are destroying the separation of powers that is the main purpose of
5 the Constitution and which was put there to protect your rights.

"To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power." *Coleman v. Thompson*, [501 U.S. 722, 759](#) (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." *Gregory v. [505 U.S. 144, 182] Ashcroft*, [501 U.S., at 458](#). See *The Federalist No. 51*, p. 323. (C. Rossiter ed. 1961)."

[New York v. United States, [505 U.S. 144](#) (1992)]

- 15 They are causing you to voluntarily waive sovereign immunity under the Foreign Sovereign Immunities Act, [28 U.S.C.](#)
16 [§1601-1611](#). [28 U.S.C. §1605\(a\)\(2\)](#) of the act says that those who conduct “commerce” within the legislative jurisdiction
17 of the “United States” (federal zone), whether as public official or federal benefit recipients, surrender their sovereign
18 immunity.

[TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > § 1605
§ 1605. General exceptions to the jurisdictional immunity of a foreign state

(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—

(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial [employment or federal benefit] activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

- 27 They are also destroying the separation of powers by fooling you into being a statutory U.S. citizen under 8 U.S.C. §1401.
28 28 U.S.C. §1332(c) and (d) specifically excludes such statutory “U.S. citizens” from being foreign sovereigns who can file
29 under diversity of citizenship. This is confirmed by the Department of State Website:

"Section 1603(b) defines an "agency or instrumentality" of a foreign state as an entity (1) which is a separate legal person, corporate or otherwise, and (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and (3) which is neither a citizen of the state of the United States as defined in Sec. 1332(c) and (d) nor created under the laws of any third country."

[Department of State Website, http://travel.state.gov/law/info/judicial/judicial_693.html]

- 36 In effect, they kidnapped your legal identity and made you into a resident alien employee working in the “king’s castle”, the
37 District of Criminals, and changed your status from “foreign” to “domestic” by creating false presumptions about
38 citizenship and using the Social Security Number, W-4, and SS-5 forms to make you into a “subject citizen” and a public
39 employee with no constitutional rights.

- 40 The nature of most federal law as private law is carefully explained below:

The Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

- 41 As you will soon read, the government uses various ways to mislead and trick us into their private laws (outside our
42 Constitutional protections) and make you into the equivalent of their “employee”, and thereby commits a great fraud on the
43 American People.

- 44 The essentials of their deception include the following, to which this document is dedicated to exposing:

- 45 1. Which United States are they talking about (this article)?

- 1 2. What is a “person”?
 2 3. What is an “individual”?
 3 4. How can there be two of you?
 4 5. What constitutes “foreign income” and “domestic income”
 5 6. What is the SOLUTION?

6 I hope you will take the time to STUDY this information thoroughly, then commence to use it, in an effort to untangle
 7 yourself from this web of deceit. It is the only sure, nonviolent way to regain your Constitutional Rights as it guarantees
 8 you your individual sovereignty as a freeman.

9 1.20.3 **Two Political Jurisdictions: “National Government” vs. “Federal/general government”**

10 Many people are blissfully unaware that there are actually *two* mutually exclusive political jurisdictions within United
 11 States the country. Your citizenship status determines which of the two political jurisdictions you are a member of and you
 12 have an option to adopt either. This book describes how to regain the model on the right, the “Federal government”, which
 13 we also call the “United States of America” throughout this book. We have prepared a table to compare the two and
 14 explain what we mean. The vast majority of Americans fall under the model on the left, and their own ignorance, fear, and
 15 apathy has put them there. The model on the left treats everyone as part of the federal corporation called the “United
 16 States”, which is how the law defines it in [28 U.S.C. §3002\(15\)\(A\)](#). This area is also called “the federal zone” throughout
 17 this book. The “United States” first became a federal corporation in 1871 and you can read this law for yourself right from
 18 the Statutes at Large:

19 <http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatutesAtLarge.pdf>

20 **Table 1-16: Two Political Models within our Country**

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	“National government”	“Federal/general government”
Also called	“United States” the federal corporation	“United States of America”
Geographical territory	Federal zone	50 states of the Union
God that is worshipped: See Matt. 6:24	Mammon/man/government (Satan) Idolatry (see Exodus 20:3) One nation under “fraud”	God One country under “God”
Freedom and liberty	Counterfeit, man-made freedom. Freedom granted not by God, but by the government/man/Satan. <i>“Can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the minds of the people that these liberties are of the gift of God? That they are not to be violated but with His wrath?”</i> --Thomas Jefferson: Notes on Virginia Q.XVIII, 1782. ME 2:227	Liberty direct from God Himself: <i>“Where the spirit of the Lord is, there is Liberty.”</i> 2 Corinthians 3:17 (Bible)
Religious foundation	This government is god . It sets the morals and values of those in its jurisdiction. These value are ever changing at their whim. Violates the 10 commandments: <i>“You shall have no other gods before Me.”</i> Exodus 20:3	Sovereign Citizens are created by God and are answerable to their Maker who is Omnipotent. The Bible is the Basis of all Law and moral standards. In 1820, the USA government purchased 20,000 bibles for distribution.
Sovereign to whom citizens owe “allegiance”	Government <i>“Allegiance. Obligation of fidelity and obedience to government in consideration for protection that government gives. U.S. v. Kyh, D.C.N.Y., 49 F.Supp 407, 414. See also Oath of allegiance or loyalty.”</i> [Black’s Law Dictionary, Sixth Edition, p. 74]	<i>“state”, which is the collection of individual sovereigns within a republican form of government</i> <i>“The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative. Through the medium of their Legislature they may exercise all the powers which previous to the Revolution could have been</i>

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	“National government”	“Federal/general government”
Source of law	“The state”, which is the majority living under a democracy rather than a republic. <i>You shall not follow a crowd to do evil; nor shall you testify in a dispute so as to turn aside after many to pervert justice.</i> [Exodus 23:2, Bible, NKJV]	exercised either by the King alone, or by him in conjunction with his Parliament; subject only to those restrictions which have been imposed by the Constitution of this State or of the U.S.” [Lansing v. Smith, 21 D. 89, 4 Wendel 9 (1829) (New York)] God, as revealed in the Bible/ten commandments. The sovereign People as individuals, to the extent that they are implementing God’s law, and within the limits prescribed by the Bill of Rights and the Equal rights of others. (See book <i>Biblical Institutes of Law</i> , by Rousas Rushdoony)
Purpose of law	Protect rulers in government from the irate “serfs” and tax “slaves” that they govern and from the inevitable consequences of their tyranny and abuse	Protect sovereign people from tyranny in government and from hurting each other
Political hierarchy (lower number has higher precedence)	1. Ruler/king (supersedes God) 2. Legislature 3. Laws 4. Subjects/citizens (slaves/serfs of the state) NO GOD. Atheist or anti-spiritual (remove prayer from schools, because belief in God threatens government authority).	1. God 2. World 3. Man 4. “We the people” 5. Grand jury, Elections, Trial jury 6. U.S. Constitution 7. Human government & organized church
Political system	<u>Municipal corporation</u> <u>Totalitarian socialist</u> <u>democracy</u> “ Socialism: 1. any of various economic and political theories advocating collective or governmental ownership and administration of the means of production and distribution of goods. 2 a: a system of society or group living in which there is no private property b: a system or condition of society in which the means of production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done.” Merriam Webster’s Ninth New Collegiate Dictionary, ISBN 0-97779-508-8, 1983. “Democracy has never been and never can be so desirable as aristocracy or monarchy, but while it lasts, is more bloody than either. Remember, democracy never lasts long. It soon wastes, exhausts, and murders itself. There never was a democracy that never did commit suicide.” John Adams, 1815.	<u>Republic</u> “ Republic: A commonwealth; that form of government which the administration of affairs is open to all the citizens. In another sense, it signifies the state, independently of its form of government.” (Black’s Law Dictionary, Sixth Edition, page 1302) “ Commonwealth: The public or common weal or welfare... It generally designates, when so employed, a republican frame of government, one in which the welfare and rights of the entire mass of people are the main consideration, rather than the privileges of a class or the will of a monarch; or it may designate the body of citizens living under such a government.” (Black’s Law Dictionary, Sixth Edition, page 278)
Status	U.S. continues to be in a permanent state of national emergency since March 9, 1933, and possibly as far back as the Civil War. See Senate report 93-549.	No state of Emergency and is not at war.
Pledge	“I pledge allegiance to the IRS, and to the tyrannical totalitarian oligarchy for which is	“I pledge allegiance to the united states of America, and to the Republic for which is

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	“National government”	“Federal/general government”
	stands. One nation, under fraud, indivisible, with slavery, injustice, and atheism for all."	stands, one nation, <u>under God</u> , indivisible, with liberty and justice for all
Form of government	De facto (unlawful) (See our article entitled " How Scoundrels Corrupted Our Republican Form of Government " in section 6.1 for details on how our government was rendered unlawful)	De jure (lawful)
Constitution	Constitution of the “United States” (See http://www.access.gpo.gov/congress)	Constitution of the “United States of America” (See http://www.access.gpo.gov/congress)
Creator	Merchants, bankers through President Lincoln and his Cohorts by act of treason. This martial law government is a fiction managing civil affairs	Created by God and sovereign Citizens acting under His delegated authority (see Gen. 1:26 and Gen. 2:15-17 in the Bible)
Origins	Gettysburg Address in 1864 and the Incorporation of District of Columbia by Act of February 21, 1871 under the Emergency War Powers Act and the Reconstruction Act	Started with the Declaration of Independence in 1776, Articles of Confederation in 1778, and the Constitution in 1787
Existence	Still existing as long as: 1. “state of war” or “emergency” exists. 2. The President does not terminate “martial” or “emergency” powers by Executive Order or decree, or 3. The people do not <u>resist</u> submission and terminate by <u>restoring</u> lawful civil courts, processes and procedures under authority of the “inherent political powers” of the people.	Adjournment of Congress sine die occurred in 1861
Governing body	The President (Caesar) rules by Executive Order (Unconstitutional). Congress and the Courts are under the President as branches of the Executive Department. Congress sits by resolution not by positive law. The Judges are actually administrative referees and cannot rule on constitutional rights.	“We the People”, who rule themselves through their <u>servant</u> elected representatives. See Lincoln’s Gettysburg Address, in which he said: <i>“A government of the people, for the people, and by the people”</i> Three separate Departments for the <u>servants</u> : 1. Executive. 2. Legislative-can enact positive law . 3. Judicial
Citizenship	“ U.S. citizen ” (Chattel Property of the government) are belligerents in the field and are “subject to its jurisdiction” (Washington, D.C.) (see 8 U.S.C. 1401(a) at http://www4.law.cornell.edu/uscode/8/1401.html)	“ nationals ” is “sovereign”, “Freemen”, and “Freeborn”. Unless that right is given up knowingly, intentionally, and voluntarily. “National of the United States of America” (see 8 U.S.C. 1101(a)(22)(B) at http://www4.law.cornell.edu/uscode/8/1101.html)
Implications of citizenship	“ U.S. citizens ” were declared enemies of the U.S. by F.D.R. by Executive Order No. 2040 and ratified by Congress on March 9, 1933.	“ nationals ” are Sovereign citizens who supersede the U.S. Government is the enemy of liberty and should be kept as small as

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	FDR changed the meaning of The Trading with the Enemy Act of December 6, 1917 by changing the word " without " to citizens " within " the United States	practical. <i>"Government big enough to supply everything you need is big enough to take everything you have. The course of history shows that as a government grows, liberty decreases." Thomas Jefferson</i>
Jurisdiction	Expands and conquers by deceit and fraud. Uses "words of art" to deceive the people.	Restricted by the Constitution to the 10 mile square area called Washington D.C., U.S. possessions, such as Puerto Rico, Guam, and its enclaves for forts and arsenals.
Civic duties-qualifications for	Must be a "citizen of the United States" to vote or serve jury duty	Must clarify citizenship when registering to vote and serving jury duty. In some states, cannot vote or serve jury duty
Vote	Is recommendation only.	Counts like one of the Board of Directors.
Rights and privileges	<u>Inalienable rights.</u> Rights from the corporate government. Statutory taxable "privileges" "Invisible contract" with federal government to "buy" (bribe into existence) these statutory privileges through taxes. See 48 U.S.C. §1421b : Bill of Rights. "The privileges and immunities clause of the 14 th Amendment protects very few rights because it neither incorporates the Bill of Rights nor protects all rights of individual citizens. Instead, this provision protects only those rights peculiar to being a citizen of the federal government; it does not protect those rights which relate to state citizenship. " <i>Jones v. Temmer</i> 829 F.Supp. 1226 (Emphasis added.)	Unalienable Rights. Rights from God. Constitutional rights-cannot be taxed See U.S. Constitution at: http://www.findlaw.com/casecode/constitution/
Value of the individual	Bond Servant To cover the debt in 1933 and future debt, the corporate government determined and established the value of the future labor of each individual in its jurisdiction to be \$630,000. A bond of \$630,000 is set on each Certificate of Live Birth. The certificates are bundled together into sets and then placed as securities on the open market. These certificates are then purchased by the Federal Reserve and/or foreign bankers. The purchaser is the "holder" of "Title." This process made each and every person in this jurisdiction a bond servant.	Freeborn Freeman Freeholder Sovereign "We the people..."
Welfare/social security	YES: Socialism-allowed and encouraged	NO: Not allowed. Everyone takes care of themselves.
FAMILY		
Purpose of sex	Recreation and sin. When children result	Procreation.

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	from such sin, then abortion (murder) frees sexual perverts and fornicators from the consequences of or liability for such sin and maintains their quality of life. Permissiveness by government of abortion becomes a license to sin without consequence.	Gen. 1:22 : "And God blessed them, saying, "Be fruitful and multiply, and fill the waters in the seas, and let birds multiply on the earth." Psalms 127: 4-5 : " Like arrows in the hand of a warrior, So are the children of one's youth. Happy is the man who has his quiver full of them; They shall not be ashamed, But shall speak with their enemies in the gate. "
Purpose of marriage	An extension of the "welfare state" that financially enslaves men to the state and their wives and thereby undermines male sovereignty in the family. Prov. 31:3 says: " <i>Do not give your strength [or sovereignty] to women, nor your ways to that which destroys kings.</i> "	To make families self-governing by creating a chain of authority within them (see Eph. 5:22-24). Honor God and produce godly offspring. (Malachi 2:15)
Birth certificate	Birth Certificate when the baby's footprint is placed thereon <u>before it touches the land</u> . The certificate is recorded at a County Recorder, then sent to a Secretary of State which sends it to the Bureau of Census of the Commerce Department. This process converts a man's life, labor, and property to an asset of the US government when this person receives a benefit from the government such as a drivers license, food stamps, free mail delivery, etc. This person becomes a fictional persona in commerce . The Birth Certificate is an unrevealed " Trust Instrument " originally designed for the children of the newly freed black slaves after the 14th Amendment. The US has the ability to tax and regulate commerce EVERYWHERE .	
Education of young	Public schooling (brain washing of the young). School vouchers not allowed. This is a central plank in the Communist Manifesto. Purpose is to create better state "serfs".	Private schooling and school vouchers. Prayer permitted in schools.
STATES		
The word "State"	In U.S. Titles and Codes " State " refers to U.S. possessions such as Puerto Rico, Guam, etc.	"state" when used by itself refers to the "Republics" of The <u>United States</u> of America
State governments	Politicians of each state formed a new government and incorporated it into the federal US government corporation and are therefore under its jurisdiction. e.g. "State of California" corporate California	All of the states are " Republics " e.g. "The Republic of California" "California republic" "California state" or just "California"

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
Origins of the states	<p>California State</p> <p>The corporate States are controlled by the corporate US government by its purse strings such as grants, funding, matching funds, revenue sharing, disaster relief, etc.</p> <p>The <u>citizens</u> of such States are "subjects" and are called "Residents"</p>	<p>Sovereign Citizens created the states (Republics) and are Sovereign over the states. The Republics and the people created the USA government and are sovereign over the USA government.</p>
State constitution	<p>The original constitution was revised and adopted by the corporate State of California on May 7, 1879. It has been revised many times hence.</p>	<p>California was admitted into the union as a Republic on September 9, 1850. The people created the original state constitution to give the government limited powers and to act on behalf of, and for the people.</p> <p>Called The "Organic" state constitution.</p>
Rights of citizens in state	<p>A one word change in the original State (California) constitution from "unalienable" to "inalienable" made rights into privileges. "Inalienable" means government given rights. "Unalienable" means God given rights.</p>	<p>Adjournment <i>sine die</i> occurred in California in April 27, 1863</p> 

JUSTICE SYSTEM

Judicial function	Judicial <u>Branch</u> under the President	Judicial <u>Department</u>
Separation of powers	It is <u>not</u> separate, but is an arm of the legislature	Separate from all other Departments
Purpose of federal courts	Maximize power and control and revenues of federal government	Protect the Constitutional rights of persons domiciled in states of the Union
Constitutional authority for federal courts	Article I, II, and IV ("U.S. District Courts" and "Tax Court")	Article III (district courts in the District of Columbia, Hawaii, and the Court of Claims)
Venue	federal (<i>feudal</i>) venue	<i>judicial</i> venue
Courts	<p>Corporate Administrative Arbitration Boards</p> <p>Consisting of an Arbitrator (so-called "Judge") and a panel of corporate employees (so-called "Juries")</p> <p>Panel decisions (recommendation) can be reversed by the Arbitrator</p>	<p>Constitutional Judicial Courts with real Judges and real Juries who can judge the law as well as the facts</p> <p>Jury decisions cannot be reversed by the judge</p>
Type of courts	Equity Courts, Municipal Courts--Merchant Law, Military Law, Marshall Law, Summary Court Martial proceedings, and administrative <i>ad hoc</i> tribunals (similar to Admiralty/Maritime) now governed by "The Manual of Courts Martial (under Acts of War) and the War Powers Act of 1933.	Common Law Court(s)
Trials	All legal actions are pursued under the " color of law " Color of law means "appears to be" law, but <u>is not</u>	The 7th Amendment guarantees a trial by jury according to the rules of the common law when the value in controversy exceeds \$20
Requirements of law	Covers a vast number of volumes of text that even attorneys can't absorb or comprehend such as: <ol style="list-style-type: none">1. Regulations2. Codes	<p>Common Law</p> <p>Has two requirements:</p> <ul style="list-style-type: none"> Do not Offend Anyone Honor all contracts

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	<p>3. Rules 4. Statutes</p> <p>Prior to bankruptcy of 1933 "Public Law"</p> <p>Now the so-called courts administer "Public Policy" through the "Uniform Commercial Code" (instituted in 1967)</p>	
Basis of judicial decisions	<p>No <i>stare decisis</i></p> <p>Means no precedent binds any court, because they have <u>no law standard</u> of absolute right and wrong by which to measure a ruling—what is legal today may not be legal tomorrow.</p> <p>So-called "court decisions" are administrative opinions only and are basically decided on the basis of "What is best for the corporate government."</p>	<p>Constitution</p> <p>Supreme Law of the land restricting governments.</p> <p>The "organic" Constitution and its amendments are created by the Sovereign living souls (We the people...) to institute, restrict, and restrain a <u>limited</u> government.</p>
Nature of acts regulated	Legal or Illegal	Lawful or Unlawful
Lingo	<p>"at Law"</p> <p>"Attorney at law"</p>	<p>"in-law"</p> <p>(i.e. "Son-in-law" or a "covenant in law")</p>
Counsel	<p>Attorney</p> <p>an "Esquire" (British nobility)</p> <p>Attorney-at-law</p> <p>(licensed agents of the corporate administrative courts and tribunals in the US for the Crown of England)</p> <p>Attorneys swear an oath to uphold the "BAR ASSOCIATION".</p> <p>The first letter of B.A.R stands for "British".</p> <p>(British Accreditation Regency)</p> <p>The BAR was First organized in Mississippi in 1825. The "<i>integrated bar</i>" movement, meaning "the condition precedent to the right to practice law," was initiated in the US in 1914 by the American Jurisprudence Society.</p> <p>--Black's Law Dictionary, 4th edition</p>	<p>Counsel</p> <p>or "Counselor <u>in-Law</u>"</p> <p>(Lawyer)</p>
Claims	"Charge" or "Complaint" (administrative jurisdiction)	"Claim" (equity/common law jurisdiction)
Plaintiff/damaged party.	Compels performance No damaged party is necessary.	Must have damaged party
Court proceeding	"Public"	"Private"
Rights under justice system	No rights except statutory Civil Rights granted by Congress. Restricts freedoms and liberties.	Maintains rights, freedoms, and liberties
Role of courts	<p>U.S. citizens are at the mercy of government and the administrative courts and tribunals</p> <p>Servants (subjects/ bond-servants) cannot sue the Master (Corporate government).</p>	Unalienable rights, fundamental rights, substantial rights and other rights of living souls are all protected by The Law and protected by The "organic" Constitution and its amendments.
Bill of rights	The actual " Bill of Rights " was a declaration	The first <u>ten</u> articles of amendment to the

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	in 1689 by King William and Queen Mary to their loyal subjects of the British crown. If you are in this jurisdiction, you are a subject of the crown as well?	constitution are sometimes referred to as " Bill of Rights " which is incorrect. They are not a "Bill" but are simply amendments.
Due process	Due Process is optional--Sometimes Gestapo-like tactics without reservation.	Due Process is required Writ of habeas corpus
Innocence before the law	Guilty until proven innocent	Innocent until proven guilty
Juries	The juror judges <u>only</u> the facts and NOT the law--The judge gives the statute, regulation, code, rule, etc. Juries selected ONLY from within the federal zone	Jurors judge the law <u>as well as</u> the facts. Juries selected ONLY from within states of the Union and NOT the federal zone.

DEBT

Bankruptcy	First bankruptcy was in 1863 In 1865 the total debt was \$2,682,593,026.53 A portion was funded by 1040 Bonds to run not less than 10 nor more than 40 years at an interest rate of 6% Members of Congress are the official Trustees in the <u>bankruptcy</u> of the US and the re-organization	None
Income tax revenues necessary to pay debt	"All individual Income Tax revenues are gone before one nickel is spent on services taxpayers expect from government" --Ronald Reagan, 1984 Grace Commission Report	Wouldn't it be nice to be completely out of debt, personally, and have a stash of gold and silver besides?

TAXATION

Federal income taxes	1. Illegally enforced. Government lies to citizens to steal their money. Corruption in the court. 2. States destroy personal liberties to get their share of federal matching funds. Example: Requirement to provide SSN to get a state driver's license.	Federal government has very limited income from only taxing foreign imports into states. Can't twist state's arm to destroy civic rights because it has so little income it won't give it away.
State income taxes	Treated as a "nonresident" of your state living on federal property (See, for example: http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rte&group=17001-18000&file=17001-17039.1 and look at 17016 and 17018 off the California website at http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rte&codebody=&hits=20)	Treated as a resident of your state and not taxed because it would violate the Bill of Rights and 1:9:4 and 1:2:3 of the U.S.A. Constitution.
Personal Income tax rates (State plus Federal)	<u>High:</u> 50-70% because working is a "privilege" and because it is a "privilege" to be part of the "commune".	<u>None:</u> Working is a "right"
Limits	<u>No limit</u> on taxation	Limits on taxation
Purpose of taxation	1. Wealth redistribution (socialism) and to appease the whims of the democratic majority in spiteful disregard of the Bill of Rights. 2. Stabilize fiat currency system	Support <u>only</u> the government and not the people in any way. See <i>Loan Assoc. v. Topeka</i> , 87 U.S. (20 Wall.) 655 (1874)
Income taxes	Income taxes are legal and ever increasing	<u>Direct</u> taxes such as " Income taxes " are <u>unlawful</u>

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
<i>Characteristic</i>	<i>"National government"</i>	<i>"Federal/general government"</i>
Indirect taxes	Other taxation's such as inheritance taxes are legal	Indirect taxes such as excise tax and import duties are lawful
IRS	IRS's 1040 forms originated from the 1040 Bonds used for funding Lincoln's War 1863, first year income tax was ever used in history of US . The IRS is a collection arm of the Federal Reserve. The Federal Reserve was created by the Bank of England in 1913 and is owned by foreign investors. The IRS is not listed as a government agency like other government agencies.	No IRS

FLAG

Flag	 <p>Not an American flag Some say it is a flag of Admiralty/Maritime type jurisdiction and is not suppose to be used on Land. Others say it's not a flag at all, but fiction. However, the gold fringe which surrounds the flag gives notice that the American flag has been captured and is now being used by the corporate so-called "government".</p>	 <p>American Flag plain and simple--no gold fringe or other ornaments and symbolism attached</p>
Requirements for flags	<p>Appears to be an "American flag" but has one or more of the following:</p> <ol style="list-style-type: none"> 1. Gold fringe along its borders (called "a badge") 2. Gold braided cord (tassel) hanging from pole 3. Ball on top of pole (last cannon ball fired) 4. Eagle on top of pole 5. Spear on top of pole <p>Yellow fringed flag is not described in Title 4 of USC and therefore is illegal on land except for maybe (1) the President since he is in charge of Naval Forces on high seas, and (2) naval offices and yards. President Eisenhower settled the debate on the width of the fringe.</p> <p>The so-called justification for a Naval/Maritime flag to be on land is that all land was under the high water mark at one time even if it was eons ago.</p>	<p>Prior to the 1950's, state republic flags were mostly flown, but when a USA flag was flown it was one of the following:</p> <ol style="list-style-type: none"> 1. Military flag--Horizontal stripes, white stars on blue background** 2. Peace flag--vertical stripes, blue stars on white background--last flown before Civil War** <p>**Has <u>no</u> fringe, braid (tassel), eagle, ball, spear, etc. (Although the codes do not apply here, the USA Military flag is described in Title 4 of USC) The continental USA is at peace</p>

BENEFITS

Benefits	Inalienable rights Government given rights that are really " Privileges " that can be taken away at any	Unalienable rights God given rights <i>"...incapable [emphasis added] of being</i>
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TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
<i>Characteristic</i>	<i>"National government"</i>	<i>"Federal/general government"</i>
	<p>time</p> <p>So-called “privileges”/Benefits are as follows:</p> <ol style="list-style-type: none"> 1. Social Security (You paid all your working life and there are no guarantees that there will be money for you) 2. Medicare 3. Medicaid 4. Grants 5. Disaster relief 6. Food Stamps 7. Licenses and Registration (Permission) 8. Privileges only, <u>no</u> Rights 9. Experimentation on citizens without their consent.  <p>Corporate government steals your money and gets credit for helping others with it. Politicians in return create more such programs to get more votes. Eventually there is no more to collect and give. Everyone becomes takers and there are no givers. The government then collapses within. That is why democracy never survives, because the loafers eventually outnumber the producers.</p>	<p><i>aliened, that is, sold and transferred."</i> Black's Law Dictionary, Revised Fourth Edition, 1968, page 1693.</p> <p>Enjoy:</p> <ol style="list-style-type: none"> 1. Life 2. Liberty 3. pursuit of Happiness 4. full property ownership. <p>No US benefits--Every living soul is responsible for themselves and has the option of helping others.</p> <p>Each living soul gives accordingly to help others in need and receives the credit or gives the credit to his Maker and Provider.</p> <p>No tax burdens or government debt obligations.</p>

RECORDS

Location of records	<p>County Clerk Recorders Office Created by statute to keep track of the corporate government's holdings which are applied as collateral to the increasing debt. The written records are a continuation of the "Doomsday Book" which keeps track of the Crown of England's holdings. The "Doomsday Book" originated as a written record of the conquered holdings of king William, which was later the basis of his taxes and grants.</p> <p>Property recorded at the recorders office makes the corporate de facto government "holders in due course"</p> <p>Your TV is <u>not</u> recorded there, therefore you are "holder in due course" for the TV.</p>	<p><i>Ex-officio</i> clerks County Clerk is also Clerk of the superior court, (i.e. a court of common law) and courts of record Records are also kept by Citizens such as in a family Bible</p>
Birth certificate	<p>"Birth Certificate" is required. It puts one into commerce as a <i>fictional persona</i></p>	<p>Record the date family members are born married, and the date they pass on in the Family Bible</p>

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
Marriage	Must file a " Marriage License ". The Corporate State becomes the third party to your union and whatever you conceive is theirs and becomes their property in commerce.	Common Law Marriage Married by a minister or living together for more than 7 years constitutes a marriage Pastor may issue a Certificate of Matrimony
PROPERTY		
Property	Privilege to use <ol style="list-style-type: none"> 1. Fee title--Feudal Title 2. Grant Deed and Trust Deed Note: GRANTOR and GRANTEE in all caps are fictional persona 3. Property tax (Must pay) 4. Other taxes (such as water district taxes) 5. Subject to control by government 6. Vehicle Registration (The incorporated State owns vehicles on behalf of US) 7. Property and vehicles are <u>collateral</u> for the government debt 	Full and complete ownership <ol style="list-style-type: none"> 1. Allodial Title--Land Patents-- Allodial Freeholder 2. Can <u>not</u> be taxed (Only voluntary) 3. You are king of your castle 4. No government intrusion, involvement, or controls
MONEY		
Money	<u>Has no substance</u> --Built on <u>credit</u> <u>Controlled by US Treasury</u>	Has substance Controlled by Treasury of the United States of America
Money symbol	Phony/Fiat Money All computer programs are designed with the "\$" having only one line through it	Real Money Most of us were taught to write the "S" with two lines through it. The two lines was a derivative of the "U" inside the "S" signifying real US currency based on the American silver dollar and gold-backed currency.
Legal tender	1. Federal Reserve Notes (FRN's)*** 2. Bonds 3. Other Notes--evidences of debt 4. Cashless society--Electronic banking ***Issued by the Federal Reserve Bank (FRB)--A <u>private corporation</u> created by the Bank of England in 1913 and is owned by <u>foreign bankers/investors</u> . The Federal Reserve is a continuation of the " Exchequer " of the Crown of England.	Silver coins* (Silver dollar--standard unit of value) Gold Coins* Paper currency <u>redeemable</u> in gold or silver* Spanish milled dollar *Issued by the <u>Treasury Department of the USA</u> (A Republic).
Minting of money	The government must borrow before FRN's are printed. The FRB pays 2½¢ per FRN note printed whether \$1 or \$1000. The US in-turn pays FRB interest indefinitely for each outstanding note or representation of a note. With electronic banking FRN's are created out of nothing and nothing being printed. <i>What a deal!</i>	Coinage started in 1783. The first paper currency was issued in 1862. "Silver Certificates" last printed in 1957. Coinage of Silver coins for circulation ended with the 1964 coins. Redemption of "Silver Certificates" ended on June 24, 1968.
History	The Greenback Act was revoked and replaced with the National Banking Act in	

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY

Characteristic	"National government"	"Federal/general government"
	<p>1863. An Act passed on April 12, 1866 authorized the sale of bonds to retire currency called greenbacks.</p> <p>FRN's (Federal Reserve Notes) were first issued in 1914.</p> <p>Just prior to the Stock Market crash of 1929, millions of dollars of gold was taken out of this Country and transferred to England.</p>	

ROADWAYS

Use of roadways	Drivers Licenses are required, because driving is a <u>privilege</u> .	Sovereigns have <u>a right</u> to use the public ways.
Driving "privileges"	May lose privilege or have it suspended at the whim of government	"Liberty" of the common way"
Driver's licenses	Must comply with the Department of Motor Vehicles, the Vehicle Code, which is ever changing, and the Highway Patrol. Even a "Class 3" Driver's license is a "commercial" license. A "Driver" is one who does commercial business on the highways	No "Driver's License" is required for private, personal, and recreational use of the roadways. A "driver's license" can only be required for those individuals or businesses operating a business within the rights-of-ways such as Taxi Drivers, Truck Drivers, Bus Drivers, Chauffeurs, etc.
Definition of "Vehicle"	"Vehicle"--automobile or truck doing business on the highway	"Car"--short for "carriage" such as "horseless carriage" for private use
"Passenger"	"Passenger"--A paying customer who wants to be transported to another location	"Guest"--One who comes along for pleasure or private reasons without cost
Movement	"Drive"--The act of commercial use of the right-of-way	"Travel"--The act of private, personal, and recreational use of the roadways

MAIL

Types of mail	Domestic Mail that moves between D.C., possessions and territories of the U.S.	Non-domestic Mail that moves outside of D.C. its possessions and territories
Zip codes	Zip Codes are required when using "jurisdictional regions or zones" such as "CA", NV, AZ, etc.	Zip Code <u>not required</u> and should not be used.
Cost of stamp	Cost is 34 cents for first class	3 cents--Sovereign to Sovereign Otherwise 34 cents
Designation of regions	Must now use "jurisdictional regions or zones" such as "CA", NV, AZ, etc. Purposefully used ad nauseum which means "no name at all"	Write out the state completely such as "California" or abbreviated "Calif.". Never use "CA" for an address to a Sovereign or in your return address.

GUNS

Philosophy on gun ownership	This government wants to disarm the Citizens so as to have complete control and power. Every tyrannical government in the past has taken away the guns to prevent any serious opposition or rebellion. History continues to repeat itself because the new generations who come along don't know or	Sovereign Citizens have <u>a right</u> to own and use guns--"Right to bear arms" against "enemies foreign and domestic ". The founding fathers knew the importance of protecting themselves from governments who get out of hand.
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TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
<i>Characteristic</i>	<i>“National government”</i>	<i>“Federal/general government”</i>
Legal constraints on gun ownership	tend to forget about the past and will say it will not happen here. Disregards the 2nd Amendment or justifies what weapons should not be legal. Ever changing and ever restrictive. Requires registration of guns . If any of you saw the motion picture called " Red Dawn " would realize that the enemy finds these lists and then goes door to door collecting all of the guns.	2nd Amendment Protects the Right of the people to keep and bear arms.

RELIGION

Relationship between church and state	<p>This government wants to control the churches by having them come under their jurisdiction as corporations under Section 501(c)(3).</p> <p>This is to prevent the clergy, Pastors, Ministers, etc. from having any political influence on its members or the public in general. This government regulates what is to be said and not to be said.</p> <p>These churches also display the gold fringe flag.</p> <p>Their faith is in the government and not in God. They exist by permission of this government not by God alone.</p>  <p>They signed away their Birthright for a so-called benefit:</p> <p>"Tax-exempt corporation".</p>	<p>Churches exist alone. No permission of government required.</p>  <p>1st Amendment Protects against government making a law that would respect an establishment of religion or prohibit the free exercise of a religion.</p>
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1 Some of our readers have written us to inquire about our use of the term “United States of America” in the above table by reporting that they studied the term “United States of America” in federal statutes and implementing regulations and could not find where it is legally defined. In fact, it is not defined but is referenced in federal law within the following contexts:

4 • 28 CFR §0.64-1
5 • 28 CFR §0.96b

6 Even though the term “United States of America” is nowhere defined in federal law, we use it to refer to the collection of 7 sovereign states of the Union which form our “republic”. The federal zone is technically *not* part of our “republic” because 8 the Bill of Rights, which is the first ten Amendments to the Constitution, forms the essence of the republic and it does not 9 apply within the federal zone.

1.20.4 The Federal Zone

- 2 In 1818, the Supreme Court stated that:

3 "The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from
4 the express assent of the states by whom the cessions are made. It could be derived in no other manner; because
5 without it, the authority of the state would be supreme and exclusive therein," 3 Wheat., at 350, 351.
6 [U.S. v. Bevans, [16 U.S. 336](#) (1818), reaff. 19 U.S.C.A., section 1401(h).]

7 The above case establishes that the federal government only has jurisdiction over federal property that it owns within the
8 states or coming under Article 1, Section 8, Clause 17 of the U.S. Constitution. In other places, it has no legislative or
9 judicial jurisdiction. Places coming under the sovereignty or exclusive legislative jurisdiction of the federal government
10 under 1:8:17 of the Constitution include the District of Columbia, federal territories, and enclaves within the state and we
11 call these areas "the federal zone" throughout this book. When Congress is operating in its exclusive jurisdiction over the
12 "federal zone", it is important to remember that the U.S. Government has full authority to enact legislation as private acts
13 pertaining to its boundaries, and it is not a state of the union of states because it exists solely by virtue of the
14 compact/constitution that created it. The U.S. Constitution does not say that the District of Columbia must guarantee a
15 Republican form of Government to its own subject citizens within its territories. (See *Hepburn & Dundas v. Ellzey*, 6 US.
16 445(1805); *Glaeser v. Acacia Mut. Life Ass'n*, 55 F.Supp., 925 (1944); *Long v. District of Columbia*, 820 F.2d 409 (D.C.
17 Cir. 1987); *Americana of Puerto Rico, Inc. v. Kaplus*, 368 F.2d 431 (1966), among others).

18 Within the federal zone, there are areas where the Bill of Rights (the first ten amendments) applies and areas where it does
19 not. The best place to go for a clarification of where it applies is the Supreme Court case of *Downes v. Bidwell*, 182 U.S.
20 244 (1901). Below are quotes from that case establishing that we have two national governments:

21 "The idea prevails with some -- indeed, it found expression in arguments at the bar -- that we have in this
22 country substantially or practically two national governments; one, to be maintained under the Constitution,
23 with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by
24 exercising such powers as other nations of the earth are accustomed to exercise."
25 [Downes v. Bidwell, [182 U.S. 244](#) (1901), *supra*.]

26 The U.S. Constitution limits federal government jurisdiction over the state Citizens using the Bill of Rights. The federal
27 government has unlimited powers over federal citizens within territories of the United States because it is acting outside of
28 the Constitution. Administrative laws are private acts, also called "special law", and are not applicable to state Citizens.
29 The Internal Revenue Code is administrative law and "special law". Here are some more quotes from *Downes* that
30 reinforce our point:

31 "Loughborough v. Blake, 5 Wheat. 317, 5 L. ed. 98, was an action of trespass or, as appears by the original
32 record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose
33 a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress**
34 **could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local**
35 **legislature for the District of Columbia.** In the latter character, it was admitted that the power of levying direct
36 taxes might be exercised, **but for District purposes only**, as a state legislature might tax for state purposes; but
37 that it could not legislate for the District under art. I, 8, giving to Congress the power 'to lay and collect taxes,
38 imposts, and excises,' which 'shall be uniform throughout the United States,' **inasmuch as the District was no**
39 **part of the United States.** It was held that the grant of this power was a general one without limitation as to
40 place, and consequently extended to all places over which the government extends; and that it extended to the
41 District of Columbia as a constituent part of the United States. The fact that art. I, 2, declares that
42 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective
43 numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from
44 their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are
45 represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states,**
46 **shall be apportioned to numbers.**' That art. I, 9, 4, declaring that direct taxes shall be laid in proportion to the
47 census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and
48 equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this
49 proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration
50 referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of
51 direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that
52 it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when
53 the territories shall be taxed, without imposing the necessity of taxing them.'"

54 "There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District
55 of Columbia. This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had

1 been subject to the Constitution, and was a part of the United States[***]. The Constitution had attached to it
 2 irrevocably. There are steps which can never be taken backward. The
 3 tie that bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least
 4 the consent of the Federal and state governments to a formal separation. The mere cession of the District of
 5 Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the
 6 United States or from under the aegis of the Constitution. Neither party had ever consented to that
 7 construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act
 8 affecting its inhabitants, it would have been void. If done after the District was created, it would have been
 9 equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do
 10 directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would
 11 have been a fanciful construction to hold that territory which had been once a part of the United States ceased
 12 to be such by being ceded directly to the Federal government."

13 [. . .]

14 "Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and
 15 uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase
 16 or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every
 17 state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the
 18 definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is
 19 exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the
 20 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
 21 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
 22 a much greater analogy to a British Crown colony than a republican state of America, and to vest the
 23 legislative power either in a governor and council, or a governor and judges, to be appointed by the President.
 24 It was not until they had attained a certain population that power was given them to organize a legislature by
 25 vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi,
 26 Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to
 27 declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of
 28 the writ of habeas corpus, as well as other privileges of the bill of rights."
 29 [Downes v. Bidwell, 182 U.S. 244 (1901)]

30 Based on the above and further reading of *Downes*, we can reach the following conclusions about the applicability of the
 31 Constitution within United States the country:

- 32 1. That the District of Columbia and the territories are not states within the judicial clause of the Constitution giving
 33 jurisdiction in cases between citizens of different states;
- 34 2. That territories are not states within the meaning of Rev. Stat. 709, permitting writs of error from this court in cases
 35 where the validity of a state statute is drawn in question;
- 36 3. That the District of Columbia and the territories are states as that word is used in treaties with foreign powers, with
 37 respect to the ownership, disposition, and inheritance of property;
- 38 4. That the territories are not within the clause of the Constitution providing for the creation of a supreme court and such
 39 inferior courts as Congress may see fit to establish;
- 40 5. That the Constitution does not apply to foreign countries or to trials therein conducted, and that Congress may
 41 lawfully [182 U.S. 244, 271] provide for such trials before consular tribunals, without the intervention of a grand or
 42 petit jury;
- 43 6. That where the Constitution has been once formally extended by Congress to territories, neither Congress nor the
 44 territorial legislature can enact laws inconsistent therewith, or retract the applicability of the Constitution to those
 45 territories.
- 46 7. That Article 1, Section 8, Clause 1 of the Constitution authorizing duties, imposts, and excises (indirect taxes)
 47 empowers congress to apply these taxes throughout the sovereign 50 Union states, and not just on federal land. Here is
 48 the quote from *Downes* confirming that:

49 "In delivering the opinion [*Loughborough v. Blake*, 5 Wheat. 317, 5 L. ed. 98], however, the Chief Justice made
 50 certain observations which have occasioned some embarrassment in other cases. 'The power,' said he, 'to lay
 51 and collect duties, imposts, and excises may be exercised, and must be exercised, throughout the United
 52 States. Does this term designate the whole, or any particular portion of the American empire? Certainly this
 53 question can admit but of one answer. It is the name given to our great Republic which is composed of states
 54 and territories. The District of Columbia, or the territory west of the Missouri, is not less within the United
 55 States than Maryland or Pennsylvania; and it is not less necessary, on the principles of our Constitution, that
 56 uniformity in the imposition of imposts, duties, and excises should be observed in the one than in the other.
 57 Since, then, the power to lay and collect taxes, which includes direct taxes, is obviously coextensive with the
 58 power to lay and collect duties, imposts, and excises, and since the latter extends throughout the United
 59 States, it follows that the power to impose direct taxes also extends through- [182 U.S. 244, 262] out the

United States.' So far as applicable to the District of Columbia, these observations are entirely sound. So far as they apply to the territories, they were not called for by the exigencies of the case."

The only limitation on the above powers to impose indirect excise taxes throughout the United States* (the country) is that appearing in the statutes and the requirement of Article 1, Section 8, Clause 3 of the Constitution. The Constitution only authorizes federal jurisdiction over foreign commerce with other countries and not intrastate commerce (commerce within a state). The Constitution forbids federal jurisdiction over exports from states under Article 1, Section 9, Clause 5 of the Constitution. The only thing left for the federal government to tax and regulate under the Constitution, under these circumstances, is imports from outside the country, which is what "foreign commerce" means. The feds can impose duties, imposts, and excises only on imports or profit derived from imports. The imports, however, must be done by corporations or else they are not taxable.

8. Once a state is accepted into the union of states united under the Constitution, all lands in the state at that time are then covered by the Constitution in perpetuity excepting land under federal jurisdiction (enclaves). If the federal government then chooses to purchase state lands back after the state joins the union to set up a federal enclave, such as a military base or federal courthouse or national park, then the land that facility resides on that formerly was governed by the Constitution continues in perpetuity to be governed by the Constitution, even though it then becomes subject to the exclusive legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.
9. States east of the Mississippi had very little land that continued under federal jurisdiction at the time they were admitted to the union as states of the Union. Therefore, nearly the entire state in these cases is covered by the Constitution. The opposite is true in states west of the Mississippi, where large portions continued under federal jurisdiction after these territories were admitted as states. Those areas that were federal enclaves at the date of admission which continue to this day to be under federal jurisdiction are not subject to the Constitution or the Bill of Rights.
10. Direct federal taxes and rights conferred by the Bill of Rights are mutually exclusive. You will note that when a new state is admitted to the Union, its lands then irrevocably have the Constitution attached to them and are covered by the Bill of Rights while at the same time, a new requirement to apportion all direct taxes is added in the former territory. The reason is that once people have **rights**, they become **sovereign** and at that point, it becomes impossible for the federal government under the Bill of Rights and Constitutional protections to encroach on those rights by trying to collect direct taxes because direct taxes then **must** be apportioned to each state as required under Article 1, Section 2, Clause 3, and Article 1, Section 9, Clause 4 of the Constitution. This is consistent with the Supreme Court's ruling in *Knowlton v. Moore*, 178 U.S. 41 (1900):

"Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an event as an exchange."
[*Knowlton v. Moore*, 178 U.S. 41 (1900)]

We now summarize the above findings graphically to make them crystal clear and useful in front of a judge and jury in court:

Table 1-17: Constitutional rights throughout the United States* (country)

#	Type of property	Constitutional Rights	Example	Authorities
1	Territories	No	Puerto Rico, Virgin Islands, American Samoa, etc.	1. <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901); 2. <i>M'Culloch v. Maryland</i> , 4 Wheat. 316, 422, 4 L. ed. 579, 605, and in <i>United States v. Gratiot</i> , 14 Pet. 526, 10 L. ed. 573
2	Federal enclaves <u>within</u> states:	NA	NA	NA
2.1	Ceded to federal gov. <u>after</u> joining union	Yes	Federal courthouses	<i>Downes v. Bidwell</i> , 182 U.S. 244 (1901);
2.2	Also enclaves at the time of admission	No	Indian reservations	<i>Downes v. Bidwell</i> , 182 U.S. 244 (1901);
3	Sovereign states	Yes	California, Texas, etc.	<i>Downes v. Bidwell</i> , 182 U.S. 244 (1901);
4	District of Columbia	Yes	District of Columbia	1. <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901). 2. <i>Loughborough v. Blake</i> , 18 U.S. 317, 5 Wheat. 317, 5 L. ed. 98 (1820)
5	Foreign countries (nations)	No	Japan	1. <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901). 2. <i>Cook v. Tait</i> , 265 U.S. 47 (1924)

#	Type of property	Constitutional Rights	Example	Authorities
				<p>3. <i>M'Culloch v. Maryland</i>, 4 Wheat. 316, 422, 4 L. ed. 579, 605 (1819)</p> <p>4. <i>United States v. Gratiot</i>, 14 Pet. 526, 10 L. ed. 573</p> <p>5. <i>Springville v. Thomas</i>, 166 U.S. 707, 41 L. ed. 1172, 17 Sup. Ct. Rep. 717 (1897)</p>

IMPORTANT: Those areas listed above where there are no Constitutional rights are the only areas where direct income taxes under Subtitle A can be applied to individuals without apportionment and without violating (clauses 1:9:4 and 1:2:3 of) the Constitution. Everyplace else, it isn't a tax, but a *donation*.

The federal zone, or federal “United States**”, is the area of land over which the Congress exercises an unrestricted, exclusive legislative jurisdiction. The Congress, however, does not have unrestricted, exclusive legislative jurisdiction over any of the 50 sovereign states. It is bound by the chains of the Constitution. This point is so very important, it bears repeating throughout the remaining chapters of this book and it also explains why the use of the word “State” in the Internal Revenue Code doesn’t by default ([26 U.S.C. §7701\(a\)\(9\)](#) and [\(10\)](#)) mean one of the 50 sovereign states of the union. As in the apportionment rule for direct taxes and the uniformity rule for indirect taxes, Congress cannot join or divide any of the 50 sovereign states without the explicit approval of the Legislatures of the state(s) involved. This means that Congress cannot unilaterally delegate such a power to the President. Congress cannot lawfully exercise (nor delegate) a power which it simply does not have.

For further evidence of what constitutes the “federal zone” and a “State” within the IRC, we refer you to the fascinating analysis found in section 5.2.8 entitled “‘State’ in the Internal Revenue Code means ‘federal State’ and not a Union State”.

Lastly, let us carefully clarify the important distinctions between “States”, “territories”, and “states” in the context of federal statutes to make our analysis crystal clear. Remember that federal “territories” and “States” are synonymous as per [4 U.S.C. §110\(d\)](#). Keep in mind also that Indian reservations, while considered “sovereign nations” are also federal “States”:

Table 1-18: Attributes of "State"/"Territory" v. "state"

#	Attribute	Authority	“State” or “Territory” of the “United States”	“state”/Union state
1	Federal government has “police powers” (e.g. criminal jurisdiction) here?	Tenth Amendment to U.S. Constitution	Yes	No
2	Constitution Article 1, Section 8, Clause 17 jurisdiction?	U.S. v. Bevans, 16 U.S. 336 (1818)	Yes	No
3	“foreign state” relative to the federal government?	Black’s Law Dictionary, Sixth Edition definition of “foreign state” and “foreign laws”	No	Yes
4	No “legislative jurisdiction” (federal statutes, like IRC) jurisdiction without state cession?	40 U.S.C. §255	No	Yes
5	Federal courts in the region act under the authority of what Constitutional provision?:	Constitution Articles II and III.	Article II legislative courts (no mandate for trial by jury)	Article III Constitutional courts (mandatory trial by jury)
6	Diversity of citizenship applies here?	28 U.S.C. §1332	No	Yes
7	Citizenship of persons born here:	8 U.S.C. §1401 , 8 U.S.C. §1408 , 8 U.S.C. §1101(a)(22)(B)	“U.S. citizen”	“national”
8	Bill of rights (first ten amendments to the U.S. Constitution) applies here?	Downes v. Bidwell, 182 U.S. 244 (1901)	No	Yes
9	Listed in Title 48 as a “Territory or possession”?	Title 48, U.S. Code	Yes	No
10	Local governments here have “sovereign immunity” relative to federal government?	28 U.S.C. §1346(b) Eleventh Amendment to U.S. Const.	No	Yes

Your ZIP Code determines which ZIP Code region you live in. ZIP Code regions are federal areas and are part of the federal zone. The IRS has adopted the ZIP Code regions as IRS regions. If you accept mail that has a ZIP Code on it, you

1 are treated as though you reside in a federal territory and thus are subject to the IRS and all other municipal laws of the
2 District of Columbia.

3 **1.20.5 Police Powers**

4 To fully understand our Constitutional government of balanced and limited powers, you must understand the concept of
5 “police powers”. First, let’s define the term:

6 ***“Police power.*** An authority conferred by the American constitutional system in the Tenth Amendment, U.S.
7 Const., upon the individual states, and, in turn, delegated to local governments, through which they are enabled
8 to establish a special department of police; adopt such laws and regulations as tend to prevent the commission
9 of fraud and crime, and secure generally the comfort, safety, morals, health, and prosperity of the citizens by
10 preserving the public order, preventing a conflict of rights in the common intercourse of the citizens, and
11 insuring to each an uninterrupted enjoyment of all the privileges conferred upon him or her by the general
12 laws.

13 ***The power of the State to place restraints on the personal freedom and property rights of persons for the***
14 ***protection of the public safety, health, and morals or the promotion of the public convenience and general***
15 ***prosperity. The police power is subject to limitations of the federal and State constitutions, and especially to***
16 ***the requirement of due process. Police power is the exercise of the sovereign right of a government to promote***
17 ***order, safety, security, health, morals and general welfare within constitutional limits and is an essential***
18 ***attribute of government. Marshall v. Kansas City, Mo., 355 S.W.2d 877, 883.”***

19 [Black’s Law Dictionary, Sixth Edition, page 1156]

20 In nearly all cases, “police powers” and “legislative jurisdiction” are synonymous terms. Nearly all “Acts of Congress” are
21 “private laws” or “special laws” that only apply within federal territories and not to states of the Union. We talk about this
22 in greater detail in section 7.3 of the Tax Fraud Prevention Manual and its subsections.

23 Both state and the federal governments under our Constitutional system possess police powers within their own respective
24 territories:

- 25 1. States within their own borders, but generally not on land ceded to the federal government, including any area
26 within the “federal zone”.
27 2. Federal government to all its territories and possessions and the enclaves that it owns within the union states
28 consisting of lands ceded by the state legislature to the federal government. These areas are called the “federal
29 zone” in this book. The states of the union are not regarded as “territories” of the federal government. Instead,
30 they are the equivalent of sovereign nations who have delegated a portion of their power to the federal government
31 but who collectively reserve sovereignty over that government.

32 Below is one of many statements made by the Supreme court confirming the limited nature of federal police powers within
33 the sovereign states of the Union:

34 *“By the tenth amendment, ‘the powers not delegated to the United States by the constitution, nor prohibited by it*
35 *to the states, are reserved to the states, respectively, or to the people.’ Among the powers thus reserved to the*
36 *several states is what is commonly called the ‘police power,’ that inherent and necessary power, essential to*
37 *the very existence of civil society, and the safeguard of the inhabitants of the state against disorder, disease,*
38 *poverty, and crime. ‘The police power belonging to the states in virtue of their general sovereignty,’ said Mr.*
39 *Justice STORY, delivering the judgment of this court, ‘extends over all subjects within the territorial limits of*
40 *the states, and has never been conceded to the United States.’ Prigg v. Pennsylvania, 16 Pet. 539, 625. This is*
41 *well illustrated by the recent adjudications that a statute prohibiting the sale of illuminating oils below a*
42 *certain fire test is beyond the constitutional power of congress to enact, except so far as it has effect within the*
43 *United States (as, for instance, in the District of Columbia) and without the limits of any state; but that it is*
44 *within the constitutional power of a state to pass such a statute, even as to oils manufactured under letters*
45 *patent from the United States. U. S. v. DeWitt, 9 Wall. 41; Patterson v. Kentucky, 97 U.S. 501. [135 U.S. 100,*
46 *128] The police power includes all measures for the protection of the life, the health, the property, and the*
47 *welfare of the inhabitants, and for the promotion of good order and the public morals. It covers the*
48 *suppression of nuisances, whether injurious to the public health, like unwholesome trades, or to the public*
49 *morals, like gambling-houses and lottery tickets. Slaughter-House Cases, 16 Wall. 36, 62, 87; Fertilizing Co. v.*
50 *Hyde Park, 97 U.S. 659; Phalen v. Virginia, 8 How. 163, 168; Stone v. Mississippi, 101 U.S. 814. This power,*
51 *being essential to the maintenance of the authority of local government, and to the safety and welfare of the*
52 *people, is inalienable. As was said by Chief Justice WAITE, referring to earlier decisions to the same effect:*
53 *‘No legislature can bargain away the public health or the public morals. The people themselves cannot do it,*
54 *much less their servants. The supervision of both these subjects of governmental power is continuing in its*
55 *nature, and they are to be dealt with as the special exigencies of the moment may require. Government is*

1 organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this
 2 purpose the largest legislative discretion is allowed, and the discretion cannot be parted with any more than
 3 the power itself.' *Stone v. Mississippi*, [101 U.S. 814](#), 819. See, also, *Butchers' Union, etc., Co. v. Crescent*
 4 *City, etc., Co.*, [111 U.S. 746, 753](#), 4 S. Sup. Ct. Rep. 652; *New Orleans Gas Co. v Louisiana Light Co.*, [115](#)
 5 [U.S. 650, 672](#), 6 S. Sup. Ct. Rep. 252; *New Orleans v. Houston*, [119 U.S. 265, 275](#), 7 S. Sup. Ct. Rep. 198."
 6 [Leisy v. Hardin, [135 U.S. 100](#) (1890)]

7 An example of the exercise of police powers is the enactment of criminal laws to protect citizens and inhabitants from
 8 crime and other injurious activities. Exercise of police powers encompasses such things as the regulation of intoxicating
 9 liquors, public health, vaccination programs, healthcare, and many other subjects. Within the federal government, the
 10 function of the Bureau of Alcohol, Tobacco, and Firearms (BATF), for instance, is to exercise general police powers within
 11 the federal zone only over alcohol, tobacco, and firearms and this power is conferred under Title 27 of the U.S. code. At
 12 one time, federal police powers over alcohol extended into states of the Union under the Eighteenth Amendment, but this
 13 amendment was subsequently repealed with the passage of the 21st Amendment. The Drug Enforcement Agency, or DEA,
 14 has exclusive federal jurisdiction over drug trafficking inside the federal zone. These federal agencies, however, have no
 15 jurisdiction over such activities that are exclusively within a state. The minute that such activities cross state borders and
 16 become interstate commerce, these agencies obtain jurisdiction under the Commerce Clause found in the Constitution under
 17 Article 1, Section 8, Clause 3.

18 In some cases, a delegation of authority to enforce criminal or tax code may occur by the federal government, whereby
 19 federal legislation is enacted to permit the laws of federal "States" laws to apply to federal enclaves within a federal "State".
 20 These federal "States" are in fact territories of the United States, as shown in 4 U.S.C. §110(d). An example of such
 21 legislation is the Buck Act of 1940, codified in 5 U.S.C. §105-113. This Act gave authority to federal territories (called
 22 federal "States" in federal law) only to impose their income taxes on business activities exclusively within federal enclaves
 23 located within federal territories. The act DID NOT and CANNOT authorize states of the Union to impose direct taxes
 24 within federal enclaves, because this would:

- 25 1. Break down the separation of powers between the state and federal governments.
- 26 2. Violate the mandate in Article 4, Section 4 of the Constitution to provide a "Republican form of government".
- 27 3. Force people in federal territories to serve two masters (state and federal), which violates God's laws found in Luke
 16:13.
- 28 4. Create collusion and conspiracy against the rights of people in federal territories by the state and federal government.
 It also incentivizes states of the Union to pretend like their citizens live in federal enclave so that they can steal money
 from them. This coordinated theft of the sovereign people's income is done using the Agreements on Coordination of
 Tax Administration between the Secretary of the Treasury and states of the Union. All the states now have been bribed
 by the federal government to pretend like their citizens live in federal territories and come under the Buck Act.

34 The Buck Act, in fact, is the exclusive authority for the income and sales taxes in most states of the Union. That's right,
 35 income and sales taxes in most states are only authorized inside the federal zone on nonresidents of each state! A person
 36 who lives in a federal enclave within a state is "nonresident" to the state.

37 The important thing that you need to know about police powers is that they are required in order to enforce tax laws. You
 38 can't outlaw something by passing a criminal statute against it unless you have police powers within the region you are
 39 trying to tax. An example of such criminal statutes are 26 U.S.C. §§7201-7217, which are the criminal provisions of the
 40 Internal Revenue Code that most people in the states of the union "think" apply to them but in fact do not. Why? Because
 41 the federal government has no police powers within the borders of the states unless they are exercising powers specifically
 42 granted to them by the Constitution. Even the Supreme Court agrees with this conclusion:

43 "It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the
 44 police powers of the States, even when it may do so, unless its purpose to effect that result is clearly
 45 manifested."

46 [Reid v. Colorado, [187 U.S. 137](#), 148 (1902)]

48 "The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its
 49 regulation and occupy a limited field, and that the intention to supersede the exercise by the State of its
 50 authority as to matters not covered by the federal legislation is not to be implied unless the Act of Congress
 51 fairly interpreted is in conflict with the law of the State. See *Savage v. Jones*, [225 U.S. 501, 533](#)."
 52 [Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392](#)-393 (1931)]

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"If Congress is authorized to act in a field, it should manifest its intention clearly. **It will not be presumed that a federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed.**"
 [Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

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"While states are not sovereign in true sense of term but only quasi sovereign, yet in respect of all powers reserved to them they are supreme and independent of federal government as that government within its sphere is independent of the states."

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"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."
 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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With regard to that last quote, the Internal Revenue Code is classified as "legislation". The ability to directly tax natural persons within the 50 states of the union was never conferred upon the federal government anywhere in the Constitution, Sixteenth Amendment or otherwise. As a matter of fact, in Chapter 3, we cited several Supreme Court rulings stating specifically that the Sixteenth Amendment "conferred no new powers of taxation" (see *Stanton v. Baltic Mining*, 240 U.S. 103 (1916) and many others). We will reiterate this fact for you later in section 5.2.11 and we will also show in section 5.1.1 that the only type of taxation authorized by the Constitution within states of the Union is indirect excise taxes on privileged artificial entities such as corporations and partnerships who are involved only in foreign or interstate commerce under Art. 1, Section 8, Clause 3 of the U.S. Constitution.

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To summarize the findings of this section on police powers, we will present in the table below a list of definitions. This table clarifies the distinctions between the various terms relating to "States", "states", and "United States" in the various state and federal laws so that the impact of the separation of police powers between federal and state governments can be clearly seen in a meaningful way:

26

Table 1-19: Summary of the meaning of various terms

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ⁵³	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ⁵⁴ (State Revenue and taxation code)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state

⁵³ See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

⁵⁴ See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
only)						
"several States"	Union states collectively ⁵⁵	Federal "States" collectively				
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

1 **1.21 "Resident", "Residence", and "Domicile"**

2 **1.21.1 "Resident" defined**

3 We are all the time being asked "are you a resident of the state of Illinois?" (or whatever State) and we always answer
 4 "yes". But are we really? Let us take a much closer look and see.

5 Black's Law Dictionary 6th edition, page 1309:

6 *Resident.* "Any person who occupies a dwelling within the State, has a present intent to remain within the State
 7 for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence
 8 within the State together with indicia that his presence within the State is something other than merely
 9 transitory in nature. The word "resident" when used as a noun means a dweller, habitant or occupant; one who
 10 resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one
 11 who resides or abides. *Hanson v. P.A. Peterson Home Ass'n*, 35 Ill.App2d 134, 182 N.E.2d 237, 240
 12 [Underlines added]

13 Word "resident" has many meanings in law, largely determined by statutory context in which it is used.
 14 [*Kelm v. Carlson, C.A.Ohio, 473, F2d 1267, 1271*][Underline added]

15 Did you notice the distinct use of "the State" in the above definition? That was no accident. Below are a few clues to its
 16 meaning from federal statutes, which is where the above definition says we should look:

17 [26 U.S.C. Sec. 7701\(a\)\(10\): State](#)

18 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
 19 carry out provisions of this title.

20

21 [8 U.S.C. Sec. 1101\(a\)\(36\): State \[citizenship and naturalization\]](#)

22 The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United
 23 States.

24

25 [8 U.S.C. Sec. 1101\(a\)\(36\)](#)
 26 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
 27 CHAPTER 4 - THE STATES
 28 [Sec. 110. Same;](#) definitions

29 (d) The term "State" includes any Territory or possession of the United States.

⁵⁵ See, for instance, U.S. Constitution Article IV, Section 2.

1 The above cites are definitions of “State” from federal law, but even most state income tax statutes agree with this
 2 definition! Below is the California Revenue and Taxation Code definition of “State”:

3 6017. “In this State” or “in the State” means within the exterior [outside] limits of the [Sovereign] state of
 4 California and includes [only] all territory within these limits owned by or ceded to the United States

5 17018. “State” includes the District of Columbia, and the possessions of the United States.
 6 [which don’t include the 50 sovereign states but do include federal areas within those states]

7 The sovereign 50 Union states are NOT territories or possessions of the "United States". The states are sovereign over their
 8 own territories. The “State” mentioned above in the California Revenue and Taxation Code is a federal enclave within the
 9 exterior boundaries of the California Republic. People living within these areas are “residents” under the Internal Revenue
 10 Code and in that condition, they live in the “federal zone”.

11 The document upon which the founders wrote our Constitution, and which is mentioned in Article 1, Section 8, Clause 10,
 12 confirms that the term “resident” refers ONLY to aliens domiciled within the territory of a nation. Below is what it says in
 13 Book 1, Chapter 19, section 213, page 87:

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

22 You can read excerpts from the above book pertaining to the term “resident” for yourself at:

23 <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

24 1.21.2 **“Resident” in the Internal Revenue Code**

25 The only type of “resident” defined in the Internal Revenue Code is a “resident alien”, as demonstrated below:

26 [26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

27 (b) Definition of **resident alien** and nonresident alien
 28 (1) In general
 29 For purposes of this title (other than subtitle B) -
 30 (A) **Resident alien**
 31 An alien individual shall be treated as a resident of the **United States** with respect to any calendar
 32 year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):
 33 (i) Lawfully admitted for permanent residence
 34 Such individual is a lawful permanent resident of the United States at any time during such
 35 calendar year.
 36 (ii) Substantial presence test
 37 Such individual meets the substantial presence test of paragraph (3).
 38 (iii) First year election
 39 Such individual makes the election provided in paragraph (4).

40 Therefore, the terms “resident”, “alien”, and “resident alien” are all synonymous terms within the Internal Revenue Code.
 41 Most state income taxation statutes also use the same definition of “resident”, and therefore the same definition applies for
 42 state income taxes as well.

QUESTION FOR DOUBTERS: If you believe we are wrong, then please show us a definition of the term “resident” within either the Internal Revenue Code or the implementing regulations that includes “citizens of the United States” as defined under 8 U.S.C. §1401. There simply isn’t one! You are not free to “presume” or “assume” that “citizens of the United States” are also “residents” without the authority of a positive law that authorizes it. We’ll also give you the hint, as you will learn later in sections 5.4.1 through 5.4.1.5, that even the Internal Revenue Code is neither “law” nor “positive law”, so you can’t use it as evidence of anything. To make this or any other assumption in a court of law would violate our

right to “due process or law”, because “presumption” or “assumption” of anything in the legal realm is a violation of due process. Everything must be proven with evidence, and that which is neither law nor which is explicitly stated cannot be presumed.

1 The only way you can come under the jurisdiction of Subtitle A of the Internal Revenue Code is to meet one or more of the
2 following criterias below:

3 1. A “U.S. person” domiciled within the “federal zone” as defined under 26 U.S.C. §7701(a)(30):

4 TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
5 Sec. 7701. - Definitions

6 (a)(30) United States person

7 The term "United States person" means -
8 (A) a citizen or resident of the United States,
9 (B) a domestic partnership,
10 (C) a domestic corporation,
11 (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
12 (E) any trust if -
13 (i) a court within the United States is able to exercise primary supervision over the administration of the
14 trust, and
15 (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

16 The above “U.S. person” is technically either an “alien” or a federal corporation only. A corporation can also be
17 an “alien” if it was incorporated outside of federal jurisdiction but has a presence inside the federal zone. Under
18 26 CFR § 301.6109-1, these are the only entities who are required to provide any kind of identifying number on
19 their tax return! That regulation requires the furnishing of a “Taxpayer Identification Number” for these legal
20 “persons”, but 26 CFR §301.6109-1(d)(3) says that Social Security Numbers are not to be treated as “Taxpayer
21 Identification Numbers”. Consequently, natural persons with a Social Security Number do not have to provide
22 any kind of identifying number on their return because they aren’t the proper subject of Subtitle A of the Internal
23 Revenue Code. See section 5.4.17 later for further details on this scandal.

24 2. A “nonresident alien” under 26 CFR §1.1-1(a)(2)(ii) or 26 CFR §1.1441-1(c)(3) who has income “effectively
25 connected with a trade or business”, which means a political office in the United States government under 26
26 U.S.C. §7701(a)(26). See 26 CFR §1.1-1(a)(2)(ii).

27 Under item 1 above, the term “citizen of the United States” is used in describing a “U.S. person”, but that “person” is
28 technically only a federal corporation, as confirmed by the following:

29 1. The legal encyclopedia, Corpus Juris Secundum confirms that corporations are treated in law as “citizens of the
30 United States”:

31 “A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
32 created, and of that state or country only.”
33 [19 Corpus Juris Secundum, Corporations, §886]

34 2. The definition of “income” as including only “corporate profit” under our Constitution limits the entire Internal
35 Revenue Code to corporations only. See section 5.6.5 later for complete details on this subject.

36 Natural persons (people) who are “citizens of the United States” under the provisions of 8 U.S.C. §1401 are born only in the
37 District of Columbia or federal territories or possessions. Federal territories and possessions are the only “States” within
38 the Internal Revenue Code as confirmed by 4 U.S.C. §110(d). These statutory “citizens of the United States” cannot
39 legally be classified as “residents”/“aliens” under the Internal Revenue Code and are not authorized by the code to “elect”
40 to be treated as one either. The reason is because the purpose of law is to protect, and a person cannot elect to lose their
41 constitutional rights and protection, even if they want to! However, by filing an IRS form 1040 or 1040A, they in effect
42 make this illegal election anyway, and the IRS looks the other way and does not prosecute such unintentional deceit
43 because they benefit financially from it. The pronouncements of the U.S. Supreme Court also identify this kind of
44 constructive fraud on the part of the IRS as an invalid election if this unwitting choice did not involve fully informed

1 consent. Did you know that you were agreeing to be treated as an “alien” by the IRS when you signed and sent in your first
2 Form 1040 or 1040A?:

3 “*Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*
4 *sufficient awareness of the relevant circumstances and likely consequences.*”
5 *[Brady v. U.S., 397 U.S. 742 (1970)]*

6 The reason Constitutional rights are being waived is because people who are “residents”/“aliens” within the federal zone
7 have no constitutional rights in law. The only way to avoid this involuntary election is to instead either file nothing or to
8 file a 1040NR form with the IRS instead of a 1040 or 1040A form. You will learn starting in the next section that people
9 who are born in states of the Union are not “citizens of the United States” under 8 U.S.C. §1401, but are instead the
10 equivalent of “non-citizen nationals” under 8 U.S.C. §1101(a)(21) who are in fact “nonresident aliens” under the Internal
11 Revenue Code who should file only the 1040NR form if they file anything with the IRS. The rules for electing to be treated
12 as a “resident” or “resident alien” are found in IRS Publication 54: *Tax Guide for U.S. citizens and Resident Aliens Abroad*.
13 See the following sections for amplification on this subject: 5.5.2, 5.5.3, and 5.4.12.

IMPORTANT: If you were born in a state of the Union, NEVER, EVER file a 1040, 1040A, or 1040EZ form unless you want to throw your Constitutional rights in the toilet! If you determine that you must file a tax form with the IRS, then only send in a 1040NR form in order to preserve your status as a “non-citizen national” under 8 U.S.C. §1101(a)(21) and a “nonresident alien” who is outside of federal jurisdiction! Nonresident aliens cannot be penalized under the Internal Revenue Code because they don’t reside there! When you send in the 1040NR form, make sure to change the perjury statement at the end to put yourself outside of federal jurisdiction as follows:

“I declare under penalty of perjury under the laws of the United States of America in accordance with 28 U.S.C. §1746(1) that the foregoing facts are true, correct, and complete to the best of my knowledge and ability, but only when litigated with a jury in a court of a state of the Union and not a federal court.”

You will learn later in section 5.4.5 that the IRS has no legal authority to institute penalties against natural persons because of the prohibition against Bills of Attainder found in Article 1, Section 10 of the Constitution, but they will try to illegally do it anyway. Since IRS likes to try to illegally penalize people for changing the “jurat” or perjury statement at the end of the 1040NR form, then you can accomplish the equivalent of physically modifying the words in the perjury statement by redefining the words in the statement or redefining the whole statement in its entirety in an attached letter. Physically changing the words in the statement is the only thing IRS incorrectly “thinks” they can penalize for, and especially if the return was completed and submitted outside of federal jurisdiction in a state of the Union and the perjury statement accurately reflects that fact. Remember that crimes can only be punished based on where they are committed, and if your perjury statement reflects the fact that you are outside of federal jurisdiction, then IRS can’t penalize you no matter how hard they try or how many threats they make.

14 So being a “resident of the State” under federal statutes above makes you a nonresident alien in your own state and an
15 “alien” under federal jurisdiction who is the proper subject of both state and federal income taxes codes! Because as a
16 “resident of the State” you are presumed to reside inside the federal zone, you don’t have any constitutional rights
17 according to the U.S. supreme Court. Listen to the dissenting opinion from Justice Harlan in the case of *Downes v. Bidwell*,
18 182 U.S. 244 (1901) which ruled that the federal zone doesn’t have constitutional protections:

19 “The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this
20 country substantially two national governments; one to be maintained under the Constitution, with all of its
21 restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising
22 such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the
23 principles thus announced should ever receive the sanction of a majority of this court, a radical and
24 mischievous change in our system of government will result. We will, in that event, pass from the era of
25 constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It
26 will be an evil day for American liberty if the theory of a government outside the supreme law of the land
27 finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full
28 authority to prevent all violation of the principles of the Constitution.”
29 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

1 When you accept the false notion that you are “liable” for federal income taxes under Subtitle A of the Internal Revenue
2 Code and subsequently file a 1040 tax return (bad idea!), you are admitting under penalty of perjury that you are an alien
3 “individual” of your own country (not a “national” or “citizen”) who lives in the federal zone. The only definitions of
4 “individual” found in 26 CFR §1.1441-1(c)(3) and 26 CFR § 1.1-1(a)(2)(ii) confirm that the only people who are
5 “individuals” in the context of federal income taxes are “aliens”/“residents” residing in the federal “United States” or
6 “nonresident aliens”. That lie or mistake on the tax return you never should have submitted to begin with caused you to
7 become the equivalent of a “virtual inhabitant” of the federal zone in law and from that point on you are treated as such by
8 both the federal government and the state government, even if you don’t want to be and never intended to do this! Here is
9 more proof showing that even if you weren’t located in the federal zone when you submitted the false 1040 return, you
10 gave your tacit permission to be treated as a resident of the District of Columbia:

11 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.
12 Sec. 7701. – Definitions

13 (a)(39) Persons residing outside [the federal] United States

14 If any **citizen or resident of the United States** does not reside in (and is not found in) any United States judicial
15 district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any
16 provision of this title relating to -

17 (A) jurisdiction of courts, or
18 (B) enforcement of summons.

19 What the above means is that if you filed a 1040 or 1040A form, you are telling the federal government that you are an
20 “alien”/“resident” who lives in the federal zone and consequently, the courts will treat you like you have a domicile in the
21 District of Columbia, which we call the District of Criminals. A similar provision appears under [26 U.S.C. §7408\(c\)](#):

22 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter A](#) > § 7408
23 §7408. Action to enjoin promoters of abusive tax shelters, etc.

24 (c) **Citizens and residents outside the United States** If any citizen or resident of the United States does not reside
25 in, and does not have his principal place of business in, any United States judicial district, such citizen or
26 resident shall be treated for purposes of this section as residing in the District of Columbia.

27 Here is what the [2003 IRS Published Products Catalog](#) says about the proper use of the form 1040A on page F-15, and
28 notice it says it is only for “citizens” and “residents”, neither of which describe those born in and inhabiting states of the
29 Union on land not under federal ownership:

30 **1040A 11327A Each**

31 **U.S. Individual Income Tax Return**

32 Annual income tax return filed by **citizens and residents of the United States**. There are separate instructions
33 available for this item. The catalog number for the instructions is 12088U.

34 W:CAR:MP:FP:F:I Tax Form or Instructions
35 [2003 IRS Published Products Catalog, p. F-15]

36 If you want to look at the IRS Published Products Catalog, you can download it yourself on our website at the address
37 below. The document is called “IRS Document 7130”:

38 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf>

39 Those who file that false 1040 form are admitting that they are living in the King’s Castle and from that point on, they
40 better bow down to the king as slaves by paying “tribute” with all their earnings! Important about the above is the fact that
41 “nationals” and “nonresident aliens” are not included in the phrase “citizens or residents”, because they are outside the
42 jurisdiction of the federal courts! One more big reason why we don’t want to be a “U.S. citizen” in the context of federal
43 statutes such as 8 U.S.C. §1401! That false 1040 tax return they submitted, which said “U.S. individual” at the top, became
44 a contract with criminals from the “District of Criminals” (the “D.C.” in “Washington D.C.”) to take themselves out of the

1 Constitutional Republic and out of the protections of the Bill of Rights. They united with or “married” Babylon the Great
 2 Harlot mentioned in Rev. 17 and 18 and they live where she lives: inside of a totalitarian socialist democracy devoid of
 3 constitutional rights and predicated solely on the love of money and luxury. They declared themselves to be an “employee”
 4 of the Harlot, and the false W-4 form they submitted proves that, because the upper left corner says “employee”, and the
 5 only people who are “employees” as defined in 26 U.S.C. §3401(c) work for the federal government. They have joined
 6 the “Matrix” and become a socialist federal serf. Welcome, comrade!”

7 “You were bought at a price; **do not become slaves of men** [and remember that
 8 government is made up of men].” [1 Cor. 7:23, Bible, NKJV]

9 Who says we don’t live in a police state, and not many people even know about this because we have been so deceived by
 10 our public “dis-servants”. Can you see how insidious this lawyer deception is? The American people and our media are
 11 asleep at the wheel folks!...and it’s going to take a lot more to fix than blind and ignorant patriotism and putting an idiotic
 12 flag or bumper sticker on your car. That’s right: if you are a “resident of the United States” or of “the State”, then you’re a
 13 federal serf and a ward of the socialist government who is nonresident to his own state! You better to do what you’re told,
 14 pay your taxes, and shut up, BOY, or we'll confiscate all your property, give you 40 lashes and send you to bed without
 15 dinner or a blanket. Watch out!

16 To summarize the preceding discussion of “resident”, for the purposes of taxation, one establishes that they are a “resident”
 17 of the federal zone by any of the following techniques:

- 18 1. Filing a form 1040 or 1040a or 1040EZ
 19 2. Filling out a W-4 form, which is only for use by federal “employees”, all of whom work only in the federal zone.
 20 3. Claiming to be “U.S. citizen”, “U.S. resident”, or “U.S. person” on any federal form.

21 If you never did any of the above, then it can’t be said that you ever consented to participate in the federal income tax
 22 system and the federal government has no jurisdiction or proof of jurisdiction over you for the purposes of Subtitle A of the
 23 Internal Revenue Code. If they wrongfully proceed at that point over your objections by attempting unlawful collection
 24 and/or assessment actions against you in violation of 26 U.S.C. §6020(b) or the Constitution, then they:

- 25 1. Are involved in identity theft because they moved your legal identity under the I.R.C. to a physical place where you
 26 neither intend to live or actually live, which is the District of Columbia.
 27 2. Are involved in:
 28 2.1. Racketeering in violation of 18 U.S.C. §1951.
 29 2.2. Extortion in violation of 18 U.S.C. §872.
 30 2.3. Conspiracy against rights in violation of, 18 U.S.C. §241.
 31 3. Can and should be prosecuted individually for fraud in violation of 18 U.S.C. §1001, kidnapping in violation of 18
 32 U.S.C. §1201, and all of the above crimes under both state and federal law.

33 1.21.3 **“Domicile” and “residence” compared**

34 Now we’ll examine and compare the word “domicile” with “residence” to put it into context within our discussion:

35 **domicile**. *A person's legal home. That place where a man has his true, fixed, and permanent home and*
 36 *principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,*
 37 *206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's*
 38 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*
 39 *to which he intends to return even though he may actually reside elsewhere. A person may have more than one*
 40 *residence but only one domicile. The legal domicile of a person is important since it, rather than the actual*
 41 *residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise*
 42 *the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary*
 43 *dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though*
 44 *actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his*
 45 *home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode;*
 46 *Residence.*

47 “Citizenship,” “habitancy,” and “residence” are severally words which in particular cases may mean precisely
 48 the same as “domicile,” while in other uses may have different meanings.

1 "Residence" signifies living in particular locality while "domicile" means living in that locality with intent to
 2 make it a fixed and permanent home. *Schreiner v. Schreiner*, Tex.Civ.App., 502 S.W.2d 840, 843.

3 For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. *Hendry v. Masonite*
 4 Corp., C.A.Miss., 455 F.2d 955.
 5 (*Black's Law Dictionary, Sixth Edition, page 485*)

- 6 Note the word "permanent" used in several places above. Note also that in the above definition that the taxes one pays are
 7 based on their "domicile" and "residence". Here is what it says again:

8 "The legal domicile of a person is important since it, rather than the actual residence, often controls the
 9 jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and
 10 other legal rights and privileges."

- 11 Below is what a famous legal publisher has to say about the term "residence" in relation to "domicile" and "citizenship":

12 *The general rule is that a person can maintain as many residences in as many states or nations as he pleases,
 13 and can afford, but that only place can qualify as that person's "domicile". This is because the law must
 14 often have, or in any event has come to insist on, one place to point to for any of a variety of legal purposes.*

15 *A persons' "domicile" is almost always a question of intent.* A competent adult can, in our free society, live
 16 where she pleases, and we will take her "domicile" to be wherever she does the things that we ordinarily
 17 associate with "home": residing, working, voting, schooling, community activity, etc.

18 *One resides in one's domicile indefinitely, that is, with no definite end planned for the stay. While we hear
 19 "permanently" mentioned, the better word is "indefinitely". This is best seen in the context of a change of
 20 domicile.*

21 *In the United States, "domicile" and "residence" are the two major competitors for judicial attention, and the
 22 words are almost invariably used to describe the relationship that the person has to the state rather than the
 23 nation. We use "citizenship" to describe the national relationship, and we generally eschew "nationality"
 24 (heard more frequently among European nations) as a descriptive term.
 25 [Conflicts in a Nutshell, Second Edition; David D. Siegel, West Publishing, 1994, ISBN 0-314-02952-4, pp. 14-
 26 15]*

- 27 These issues are very important. To summarize the meaning of "domicile" succinctly then, one's "domicile" is their "legal
 28 home". One's "domicile" is the place where we claim to have political and legal allegiance to the courts and the laws.
 29 Since allegiance must be exclusive, then we can have only one "domicile", because no man can serve more than one master
 30 as revealed in Luke 16:13. Since the first four Commandments of the Ten Commandments say that Christians can only
 31 have allegiance to "God" and His laws in the Holy Book, then their only "domicile" is Heaven based on allegiance alone.

32 1.21.4 "resident"=employee or contractor

- 33 The discussion in the preceding section brings out a very subtle point we would like to further expound upon, which is that
 34 "residence" is created ONLY through the operation of private law and your right to contract. We allege that the term
 35 "permanent" found in the definition of "domicile" in the previous section really means "consent" to the jurisdiction of the
 36 government. Below is the proof, right from the definitions within Title 8 of the U.S. Code, which is entitled "Aliens and
 37 Nationality":

38 *TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101
 39 § 1101. Definitions*

- 40 (a) As used in this chapter—

41 (31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from
 42 temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the
 43 instance either of the United States or of the individual, in accordance with law.

- 44 Note that the term "permanent" as used above has no relationship as to time, but instead can exist only in the presence of
 45 your voluntary consent. This is one of the implications of the Declaration of Independence, which states that "to secure
 46 these rights, governments are instituted among men, deriving their JUST powers for the CONSENT of the governed."
 47 What they are pointing out above is that what really makes the relationship "permanent" is your voluntary consent. This

1 consent, the courts call “allegiance”. Below is how the U.S. Supreme Court describes the practical affect of choosing or
 2 consenting to a “domicile” within the jurisdiction of a specific “state”:

3 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
 4 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
 5 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
 6 universally reciprocal duties [e.g. CONTRACTUAL DUTIES!] of protection by the state and of allegiance
 7 and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is
 8 largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or
 9 residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is
 10 located.”*
 11 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

12 The only legitimate purpose of all law and government is “protection”. A person who selects or consents to have a
 13 “domicile” or “residence” has effectively contracted to procure “protection” of the “sovereign” or “state” within its
 14 jurisdiction. In exchange for the promise of protection by the “state”, they are legally obligated to give their allegiance and
 15 support. All allegiance must be voluntary and any consequences arising from compelled allegiance may not be enforced in
 16 a court of law. When you revoke your voluntary consent to the government’s jurisdiction and the “domicile” or “residence”
 17 contract, you change your status from that of a “domiciliary” or “resident” or “inhabitant” or “U.S. person” to that of a
 18 “transient foreigner”. Transient foreigner is then defined below:

19 *“Transient foreigner. One who visits the country, without the intention of remaining.”*
 20 *[Black's Law Dictionary, Sixth Edition., p. 1498]*

21 Note again the language within the definition of “domicile” from Black’s Law Dictionary found in the previous section
 22 relating to the word “transient”, which confirms that what makes your stay “permanent” is consent to the jurisdiction of the
 23 “state” located in that place:

24 *“Domicile. f. . .] The established, fixed, permanent, or ordinary dwellingplace or place of residence of a
 25 person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal
 26 residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to
 27 which business or pleasure may temporarily call him. See also Abode; Residence.”*
 28 *[Black's Law Dictionary, Sixth Edition, page 485]*

29 Since your Constitutional right to contract is unlimited, then you can have as many “residences” as you like, but you can
 30 have only one legal “domicile”, because your allegiance must be undivided or you will have a conflict of interest and
 31 allegiance.

32 *“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
 33 one and despise the other. You cannot serve God and mammon.”*
 34 *[Matt. 6:23-25, Bible, NKJV]*

35 Remember, “resident” is a combination of two word roots: “res”, which is legally defined as a “thing”, and “ident”, which
 36 stands for “identified”.

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

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

- 1 When you become a “resident” in the eyes of the government, you become a “thing” that is now “identified” and which is
 2 within their legislative jurisdiction and completely subject to it. Notice that a “res” is defined as the object of a trust above.
 3 That trust is the “public trust” created by the Constitution and all laws passed pursuant to it.

4 *Executive Order 12731*
 5 *"Part I -- PRINCIPLES OF ETHICAL CONDUCT*

6 *"Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the*
 7 *integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental*
 8 *principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this*
 9 *order:*

10 *"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and*
 11 *ethical principles above private gain."*

12 **TITLE 5--ADMINISTRATIVE PERSONNEL**
 13 **CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**
 14 **PART 2635-STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**
 15 **BRANCH-Table of Contents**
 16 **Subpart A-General Provisions**
 17 **Sec. 2635.101 Basic obligation of public service.**

18
 19 *(a) Public service is a public trust. Each employee has a responsibility to the United States Government and*
 20 *its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that*
 21 *every citizen can have complete confidence in the integrity of the Federal Government, each employee shall*
 22 *respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing*
 23 *standards contained in this part and in supplemental agency regulations.*

- 24 All those who swear an oath as “public officers” are also identified as “trustees” of the “public trust”:

25 *"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
 26 *exercised in behalf of the government or of all citizens who may need the intervention of the officer.⁵⁶*
 27 *Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level*
 28 *of government, and whatever be their private vocations, are trustees of the people, and accordingly labor*
 29 *under every disability and prohibition imposed by law upon trustees relative to the making of personal*
 30 *financial gain from a discharge of their trusts.⁵⁷ That is, a public officer occupies a fiduciary relationship*
 31 *to the political entity on whose behalf he or she serves.⁵⁸ and owes a fiduciary duty to the public.⁵⁹ It has*
 32 *been said that the fiduciary responsibilities of a public officer cannot be less than those of a private*
 33 *individual.⁶⁰ Furthermore, it has been stated that any enterprise undertaken by the public official which tends*
 34 *to weaken public confidence and undermine the sense of security for individual rights is against public*
 35 *policy.⁶¹"*
 36 *[63C Am.Jur.2d, Public Officers and Employees, §247]*

- 37 A person who is “subject” to government jurisdiction cannot be a “sovereign”, because a sovereign is not subject to the law,
 38 but the AUTHOR of the law. Only citizens are the authors of the law because only “citizens” can vote.

39 *Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system,*
 40 *while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the*

⁵⁶ State ex rel. Nagle v Sullivan, 98 Mont 425, 40 P2d 995, 99 ALR 321; Jersey City v Hague, 18 NJ 584, 115 A2d 8.

⁵⁷ Georgia Dep't of Human Resources v Sistrunk, 249 Ga 543, 291 SE2d 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill Dec 712, 515 NE2d 697, app gr 117 Ill Dec 226, 520 NE2d 387 and revd on other grounds 128 Ill 2d 147, 131 Ill Dec 145, 538 NE2d 520.

⁵⁸ Chicago Park Dist. v Kenroy, Inc., 78 Ill 2d 555, 37 Ill Dec 291, 402 NE2d 181, appeal after remand (1st Dist) 107 Ill App 3d 222, 63 Ill Dec 134, 437 NE2d 783.

⁵⁹ United States v Holzer (CA7 Ill) 816 F2d 304 and vacated, remanded on other grounds 484 US 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F2d 1343, cert den 486 US 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F2d 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F2d 1367) and (among conflicting authorities on other grounds noted in United States v Boylan (CA1 Mass) 898 F2d 230, 29 Fed Rules Evid Serv 1223).

⁶⁰ Chicago ex rel. Cohen v Keane, 64 Ill 2d 559, 2 Ill Dec 285, 357 NE2d 452, later proceeding (1st Dist) 105 Ill App 3d 298, 61 Ill Dec 172, 434 NE2d 325.

⁶¹ Indiana State Ethics Comm'n v Nelson (Ind App) 656 NE2d 1172, reh gr (Ind App) 659 NE2d 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 people, by whom and for whom all government exists and acts. And the law is the definition and limitation of
 2 power."
 3 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

4 The implication is that you cannot be sovereign if you have a “domicile” or “residence” in any earthly place or in any place
 5 other than Heaven or the Kingdom of Heaven on Earth. If you choose a “domicile” or “residence” any place on earth, then
 6 you become a “subject” in relation to that place and voluntarily forfeit your sovereignty. This is NOT the status you want
 7 to have! A “resident” by definition MUST therefore be within the legislative jurisdiction of the government, because the
 8 government cannot lawfully write laws that will allow them to recognize or act upon anything that is NOT within their
 9 legislative jurisdiction. All law is territorial in nature, and can act only upon the territory under the exclusive control of the
 10 government or upon its franchises and contracts, which are “property” under its management and control. The only lawful
 11 way that government laws can reach beyond the territory of the sovereign who controls them is through explicit, informed,
 12 mutual consent of the individual parties involved, and this field of law is called “private law”.

13 *“Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the*
 14 *law of comity must necessarily rest, the following maxims: First ‘that every nation possesses an exclusive*
 15 *sovereignty and jurisdiction within its own territory’; secondly, ‘that no state or nation can by its laws directly*
 16 *affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural*
 17 *born subjects or others.’ The learned judge then adds: ‘From these two maxims or propositions there follows a*
 18 *third, and that is that whatever force and obligation the laws of one country have in another depend solely upon*
 19 *the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and*
 20 *upon its own express or tacit consent.’ Story on Conflict of Laws §23.”*
 21 *[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]*

22 The very same principles as government operates under with respect to “resident” also apply to Christianity as well. When
 23 we become Christians, we consent to the contract or covenant with God called the Bible. That covenant requires us to
 24 accept Jesus Christ as our Lord and Savior. This makes us a “resident” of Heaven and “pilgrims and sojourners” (transient
 25 foreigners) on earth:

26 *“For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ”*
 27 *[Philippians 3:20, Bible, NKJV]*

28 *“Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members*
 29 *of the household of God.*
 30 *[Ephesians 2:19, Bible, NKJV]*

31 *“These all died in faith, not having received the promises, but having seen them afar off were assured of them,*
 32 *embraced them and confessed that they were strangers and pilgrims [transient foreigners] on the earth.*
 33 *[Hebrews 11:13, Bible, NKJV]*

34 *“Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul...”*
 35 *[1 Peter 2:11, Bible, NKJV]*

36 For those who consent to the Bible covenant with God the Father, Jesus becomes our protector, spokesperson, Counselor,
 37 and Advocate before the Father. We become a Member of His family!

38 *Jesus’ Mother and Brothers Send for Him*

39 *While He was still talking to the multitudes, behold, His mother and brothers stood outside, seeking to speak*
 40 *with Him. Then one said to Him, “Look, Your mother and Your brothers are standing outside, seeking to speak*
 41 *with You.”*

42 *But He answered and said to the one who told Him, “Who is My mother and who are My brothers?” And He*
 43 *stretched out His hand toward His disciples and said, “Here are My mother and My brothers! For whoever*
 44 *does the will of My Father in heaven is My brother and sister and mother.”*
 45 *[Matt. 12: 46-50, Bible, NKJV]*

46 By doing God’s will on earth and accepting His covenant or private contract with us, which is the Bible, He becomes our
 47 Father and we become His children. The law of domicile says that children assume the same domicile as their parents and
 48 are legally dependent on them:

1 A person acquires a domicile of origin at birth.⁶² The law attributes to every individual a domicile of origin,⁶³
 2 which is the domicile of his parents,⁶⁴ or of the father,⁶⁵ or of the head of his family;⁶⁶ or of the person on whom
 3 he is legally dependent,⁶⁷ at the time of his birth. While the domicile of origin is generally the place where one
 4 is born⁶⁸ or reared,⁶⁹ may be elsewhere.⁷⁰ The domicile of origin has also been defined as the primary domicile
 5 of every person subject to the common law.⁷¹
 6 [Corpus Juris Secundum Legal Encyclopedia, Domicile, §7, p. 36;
 7 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

8 The legal dependence they are talking about is God's Law, which then becomes our main source of protection and
 9 dependence on God. We as believers then recognize Jesus' existence as a "thing" we "identify" in our daily life and in
 10 return, He recognizes our existence before the Father. Here is what He said on this subject as proof:

11 *Confess Christ Before Men*

12 "Therefore whoever confesses Me [recognizes My legal existence under God's law, the Bible, and
 13 acknowledges My sovereignty] before men, him I will also confess before My Father who is in heaven. But
 14 whoever denies Me before men, him I will also deny before My Father who is in heaven."
 15 [Matt. 10:32-33, Bible, NKJV]

16 Let's use a simple example to illustrate our point in relation to the world. You want to open a checking account at a bank.
 17 You go to the bank to open the account. The clerk presents you with an agreement that you must sign before you open the
 18 account. If you won't sign the agreement, then the clerk will tell you that they can't open an account for you. Before you
 19 sign the account agreement, the bank doesn't know anything about you and you don't have an account there, so you are the
 20 equivalent of an "alien". An "alien" is someone the bank will not recognize or interact with or help. They can only
 21 lawfully help "customers", not "aliens". After you exercise your right to contract by signing the bank account agreement,
 22 then you now become a "resident" of the bank. You are a "resident" because:

- 23 1. You are a "thing" that they can now "identify" in their computer system and their records because you have an
 24 "account" there. They now know your name and "account number" and will recognize you when you walk in the door
 25 to ask for help.
- 26 2. They issued you an ATM card and a PIN so you can control and manage your "account". These things that they issued
 27 you are the "privileges" associated with being party to the account agreement. No one who is not party to such an
 28 agreement can avail themselves of such "privileges".
- 29 3. The account agreement gives you the "privilege" to demand "services" from the bank of one kind or another. The
 30 legal requirement for the bank to perform these "services" creates the legal equivalent of "agency" on their part in
 31 doing what you want them to do. In effect, you have "hired" them to perform a "service" that you want and need.
- 32 4. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another.
 33 For instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance.
 34 The legal requirement to perform these behaviors creates the legal equivalent of "agency" on your part in respect to the
 35 bank.
- 36 5. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other
 37 defined by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party
 38 violates the agreement, then the other party has legal recourse to sue for exceeding the bounds of the "contractual
 39 agency" created by the agreement. Any litigation that results must be undertaken consistent with what the agreement
 40 authorizes and in a mode or "forum" (e.g. court) that the agreement specifies.

⁶² U.S.—Mississippi Bank of Choctaw Indians v. Holyfield, Missl, 109 S.Ct. 1597, 490 U.S. 30, 104 L.eEd.2d 29.

⁶³ Mass.—Commonwealth v. Davis, 187 N.E. 33, 284 Mass. 41. N.Y.—In re Lydig's Estate, 180 N.Y.S. 843, 191 A.D. 117.

⁶⁴ Ga.—McDowell v. Gould, 144 S.E. 206, 166 Ga. 670. Iowa—In re Jones' Estate, 182 N.W. 227, 192 Iowa 78, 16 A.L.R. 1286.

⁶⁵ U.S.—Shishko v. State Farm. Ins. Co., D.C.Pa., 553 F.Supp. 308, affirmed 722 F.2d 734 and Appeal of Shishko, 722 F.2d 734.

⁶⁶ N.Y.—Cohen v. Delaware, L. & W.R. Co., 269 N.Y.S. 667, 160 Misc. 450.

⁶⁷ N.C.—Hall v. Wake County Bd. Of Elections, 187 S.E.2d 52, 280 N.C. 600.

⁶⁸ U.S.—Gregg v. Louisiana Power and Light Co., C.A.La., 626 F.2d 1315.

⁶⁹ Ky.—Johnson v. Harvey, 88 S.W.2d 42, 261 Ky. 522.

⁷⁰ S.C.—Cribbs v. Floydud, 199 S.E. 677, 188 S.C. 443.

⁷¹ N.Y.—In re McElwaine's Will, 137 N.Y.S. 681, 77 Misc. 317.

1 The government does things *exactly* the same way. The only difference is the product they deliver. The bank delivers
 2 financial services, and the government delivers “protection” and “social” services. The account number is the social
 3 security number. You can’t have or use a social security number and avail yourself of its benefits without consenting to the
 4 jurisdiction of the “contract” that authorized its’ issuance, which is the Social Security Act found in Title 42 of the U.S.
 5 Code.

6 *CALIFORNIA CIVIL CODE*
 7 *DIVISION 3. OBLIGATIONS*
 8 *PART 2. CONTRACTS*
 9 *CHAPTER 3. CONSENT*

Section 1589

10 *1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.*

11 Therefore, you can’t avail yourself of the “privileges” associated with the Social Security account agreement *without* also
 12 being a “resident” of the “United States”, which means an alien who has signed a contract to procure services from the
 13 government. That contract can be explicit, which means a contract in writing, or implicit, meaning that it is created through
 14 your behavior. For instance, if you drive on the roads within a state, that act implied your consent to be bound by the
 15 vehicle code of that state. In that sense, driving a car became a voluntary exercise of your right to contract.

16 A mere innocent act can imply or trigger “constructive consent” to a legal contract, and in many cases, you may not even be
 17 aware that you are exercising your right to contract. Watch out! For instance, the criminal code in your state behaves like a
 18 contract. The “police” are simply there to enforce the contract. As a matter of fact, their job was created by that contract.
 19 This is called the “police power” of the state. If you do not commit any of the acts in the criminal or penal code, then you
 20 are not subject to it and it is “foreign” to you. You become the equivalent of a “resident” within the criminal code and
 21 subject to the legislative jurisdiction of that code ONLY by committing a “crime” identified within it. That “crime”
 22 triggers “constructive consent” to the terms of the contract and all the obligations that flow from it, including prison time
 23 and a court trial. This analysis helps to establish that in a free society, all law is a contract of one form or another, because
 24 it can only be passed by the consent of the majority of those who will be subject to it. The people who will be subject to the
 25 laws of a “state” are those with a “domicile” or “residence” within the jurisdiction of that “state”. Those who don’t have
 26 such a “domicile” or “residence” and who are therefore not subject to the civil laws of that state are called “transient
 27 foreigners”. We will build extensively upon this concept further, in sections 5.4 though 5.4.4.5 later. This is a very
 28 interesting subject that we find most people are simply fascinated with, because it helps to emphasize the “voluntary
 29 nature” of all law.

30 **1.21.5 Christians cannot have an earthly “domicile” or “residence”**

31 We said earlier that the word “domicile” implied a “permanent legal home”. Now for the \$64,000 question: “If you are a
 32 Christian and God says you are a citizen of heaven and *not* of earth, then where is your *permanent* domicile from a legal
 33 perspective? Where is it that you should ‘intend’ to live as a Christian?” The answer is that it is in *heaven*, and *not*
 34 anywhere on *earth!* Here are some reasons why:

35 *“For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ”*
 36 *[Philippians 3:20]*

37 *“Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God.”*
 38 *[Ephesians 2:19, Bible, NKJV]*

39 *“These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them and confessed that they were strangers and pilgrims on the earth.”*
 40 *[Hebrews 11:13]*

41 *“Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul...”*
 42 *[1 Peter 2:11]*

1 Furthermore, if “the wages of sin is death” (see Romans 6:23) and you are guaranteed to die eventually and soon because of
 2 your sin, then can anything here on earth be called “permanent” in the context of God’s eternal plan? Why would anyone
 3 want to “intend” to reside permanently in a place controlled mainly by Satan and which is doomed to eventual destruction?
 4 If you look in the book of Revelations, you will find that the earth will be completely transformed when Jesus returns to
 5 become a new and different earth, so can our present earth even be called “permanent”? The answer is NO. To admit that
 6 your physical or spiritual “domicile” or your “residence” is here on earth and/or is “permanent” is to admit that there is no
 7 God and no Heaven and that life ends both spiritually and physically when you die! You are also admitting that the only
 8 thing even close to being permanent is the short life that you have while you are here. Therefore, as a Christian, you can’t
 9 have a “domicile” or a “residence” anywhere on the present earth from a legal perspective without blaspheming God.
 10 Consequently, it also means that you can’t be subject to taxes upon your person based on having a “domicile” or
 11 “residence” in any earthly jurisdiction: state or federal. You are a child of God and you are His “bondservant” and
 12 “fiduciary” while you are here. Unless the government can tax “God”, then it can’t tax you acting as His agent and
 13 fiduciary:

14 “*For this is the will of God, that by doing good you may put to silence the ignorance of foolish men—as free,*
 15 *yet not using liberty as a cloak for vice, but as bondservants of God.*”
 16 *[1 Peter 2:15-16, Bible, NKJV]*

17 You are “just passing through”. This life is only a temporary test to see whether you will evidence by your works the
 18 saving faith you have which will allow you to gain entrance into Heaven and the new earth God will create for you to dwell
 19 in mentioned in Rev. 21:1.

20 The definition of “domicile” above establishes also that “intent” is an important means of determining domicile as follows:

21 “*...the place to which he intends to return even though he may actually reside elsewhere.*”
 22 *[Black’s Law Dictionary, Sixth Edition, page 485, under “domicile”]*

23 So once again as a Christian, the only place you should want to inhabit or “intend” to return to is Heaven, because the
 24 present earth is a temporal place full of sin and death that is ruled exclusively by Satan. Your proper biblical and legal
 25 “intent” as a person whose exclusive allegiance is to God should therefore be to return to Heaven and to leave the present
 26 corrupted earth as soon as possible and as God in His sovereignty allows. God has prepared a mansion for you to live in
 27 with the Father, and that mansion cannot be part of the present corrupted earth:

28 “*In My [Jesus’] Father’s house are many mansions; if it were not so, I would have told you. I go to prepare a*
 29 *place for you. And if I go and prepare a place for you, I will come again and receive you to Myself; that where*
 30 *I am, there you may be also. And where I go you know, and the way you know.*” *[John 14:2-4, Bible, NKJV]*

31 So why don’t they teach these things in school? Remember who runs the public schools?: Your wonderful state
 32 government. Do you think they are going to volunteer to clue you in to the fact that you’re the sovereign in charge of the
 33 government and don’t have to put up with being their slave, which is what their legal treachery has made you into? The
 34 only kind of volunteering they want you to do is to volunteer to be subject to their corrupt laws and become a “taxpayer”,
 35 which is a person who voluntarily enlisted to become a whore for the government as you will find out in chapter 5. Even
 36 many of our Christian schools have lost sight of the great commission and awesome responsibility they have to teach our
 37 young people the profound truths in the Bible and this book in a way that honors and glorifies God and allows them to be
 38 the salt and light of the world.

39 1.21.6 **You’re NOT a “resident” if you were born in America**

40 There is much which can be said about our earlier legally acceptable definition of the term “resident” from Black’s Law
 41 Dictionary, but one thing which is perfectly clear, nowhere does it say a word about a “resident” being a Citizen, of
 42 anything. As a matter of fact if you are not a citizen, then there is only one other thing you can be, and that is an alien. It
 43 does not matter what other name they might decide to call it. Here then is an example of its usage:

44 Let’s say, for whatever reason, you move to France for a time. First, it is obvious you are an alien to France. Right? After
 45 having moved to France you then become a resident of France.

1 Why are you a resident of France? Because you are now living there, but you still are not a citizen. Why are you not a
2 citizen of France? Because you are an alien. So, it goes that a resident is an alien. Why? Because he is not a citizen,
3 hence the term resident alien. Get it?

4 Now, the question becomes: what are you when you answer to the question “are you a resident of the state of Illinois?”
5 Like we do when we go to the Motor Vehicle Dept. Are you not declaring that you are an alien? Well that is exactly what
6 you are doing. Why is this important? Because, only Citizens of the several states of the Union have Constitutional Rights,
7 aliens do not. [Whoops]

8 So, if you are a Citizen of any one of the several states of the Union, then you are not an alien and therefore not a
9 “resident”. You then have your full Constitutional Rights, which includes the Right to “Liberty”, which is the Right to
10 travel FREELY amongst the several States, untaxed and unlicensed.

11 You simply can not regulate a Right. If you could it wouldn't be a Right, it would be a privilege. Our Creator granted these
12 Rights to us, and no man or government can legislate or regulate an (unalienable) Right. The government can only legislate
13 and regulate the exercise of benefits offered by their “statutes”, which can only offer immunities and privileges, but not
14 bona fide Rights. Hence all the trickery to coerce you into saying you are something you are not.

15 We must stop looking to Webster's Dictionary for the legal definitions. Buy a copy of Black's Law Dictionary – it is there
16 that you will find a whole new world of meaning. The biggest trick of all has been to redefine common, every day terms to
17 mean something else within the statute-laws, and you didn't know they did it [to you], did you.. that is, until you read this
18 book?

19 *“The sovereignty has been transferred from one man to the collective body of the people - and he who before
20 was a ‘subject of the king’ is now a citizen of the State’.”*
21 [State v. Manuel, North Carolina, Vol. 20, Page 121 (1838)] [Underline added]

22 Think about it. The Constitution talks about Citizens. Why then do state governments feel the need to change it to
23 “residents”? It just seems that to be clear and unambiguous, they would have used the same words and phrases already
24 understood and accepted and stated as part of the Constitution and the Bill of Rights.

25 Oh, by the way, here is the definition of a resident alien:

26 *Resident alien. “One, not yet a citizen of this country, who has come into the country from another with the
27 intent to abandon his former citizenship and to reside here.”*
28 [Black's Law Dictionary 6th edition, page 1309, Underlines added]

29 Remember the phrase “transitory in nature” in the above definition of a resident? The nature part is the Creator. As a child
30 of God we are merely traveling through life (“Liberty”), hopefully on our way to the great beyond, which is the transitory
31 part. But, if you claim to be a “resident” you are not a child of God and therefore not a Sovereign Citizen of the State, and
32 therefore an alien of God, who has NO CONSTITUTIONAL RIGHTS. This is accomplished when we accept the term
33 “person” as underlined in the above definition of the term “resident”, and as you will also come to realize, this too is a trick
34 to coerce you into subjection to government regulation.

35 1.21.7 **Convertibility between “resident” and “citizen” status**

36 Below is a table that succinctly summarizes everything we have learned in this section in tabular form. The left column
37 shows what you are now and the two right columns show what you can “elect” or “volunteer” to become under the
38 authority of the Internal Revenue Code based on that status:

1 Table 1-20: Convertibility of citizenship or residency status under the Internal Revenue Code

What you are starting as	What you would like to convert to	
	“Individuals” (see 26 CFR §1.1441-1(c)(3))	“Nonresident alien” (see 26 CFR § 1.1441-1(c)(3)(ii) and 26 U.S.C. §7701(b)(1)(B))
“citizen of the United States” (see 8 U.S.C. §1401)	“citizen” may unknowingly elect to be treated as an “alien” by filing 1040, 1040A, or 1040EZ form. This election, however, is <u>not</u> authorized by any statute or regulation, and consequently, the IRS is <u>not</u> authorized to process such a return! It amounts to constructive fraud for a “citizen” to file as an “alien”, which is what submitting a 1040 or 1040A form does.	No “citizen of the United States” can be a “nonresident alien”, nor is he authorized under the I.R.C. to “elect” to become one. Likewise, no “nonresident alien” is authorized by the I.R.C. to elect to become a “citizen of the United States” under 8 U.S.C. §1401.
“resident” (not defined anywhere in the Internal Revenue Code)	All “residents” are “aliens”. “Resident”, “resident alien”, and “alien” are equivalent terms.	A “nonresident alien” may elect to be treated as an “alien” and a “resident” under the provisions of 26 U.S.C. §6013(g) or (h).

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1 "Rebellion to tyrants is obedience to God."
2 [Benjamin Franklin⁷²]

3 "The strongest reason for the people to retain the right to keep and bear arms is, as a last resort, to protect
4 themselves against tyranny in government."
5 [Thomas Jefferson]

6 "The time is now near at hand which must probably determine whether Americans are to be free men or slaves
7 [to the income tax], whether they are to have any property they can call their own, whether their houses and
8 farms are to be pillaged and destroyed [by the IRS] and themselves confined to a state of wretchedness from
9 which no human efforts will deliver them. The fate of unborn millions will now depend, under God, on the
10 courage of this [tax honesty] army. Our cruel and unrelenting enemy [the IRS and our own national
11 government] leaves us only the choice of brave resistance or the most abject submission. We have, therefore, to
12 resolve to conquer [by eliminating the income tax] or die."
13 [George Washington]

14 "We must obey GOD rather than men."
15 [Bible; Acts 5:29]

16 "Those people who are not governed by GOD will be ruled by tyrants."
17 [William Penn]

18 "Where the people fear the government, you have tyranny; where the government fears the people, you have
19 liberty."
20 [Citizens Rule Book, page 9; Whitten Printers, (602) 258-6406; Phoenix, AZ]

21 "A democracy is a sheep and two wolves deciding on what to have for lunch. Freedom is well armed sheep
22 contesting the results of the decision."
23 [Benjamin Franklin]

24 "I am only one, but I am one. I cannot do everything, but I can do something. What I can do, I should do and,
25 with the help of God, I will do!"
26 [Everett Hale]

27 "Of all the things that can be forced upon men; freedom cannot; this each man must take for himself. Freedom
28 being the most precious of commodities; it is not obtained at bargain prices; it is costly; and by Heaven
29 rightfully so. Honor, courage, sacrifice, and vigilance are the coin by which freedom is obtained. A day gone
30 without payment rendered – is a day without freedom."
31 [Thomas Clark]

32 "**Keep sound wisdom and discretion**, so they will be life to your soul and grade to your neck. Then you will
33 walk safely in your way, and your foot will not stumble. When you lie down, **you will not be afraid; yes, you**
34 **will lie down and your sleep will be sweet. Do not be afraid of sudden terror, nor of trouble from the wicked**
35 **when it comes; for the Lord will be your confidence**, and will keep your foot from being caught."
36 [Prov. 3:21-26]

37 "And he that overcometh, and keepeth my works unto the end, to him will I give power over the nations."
38 [Revelations 2:26]

39 "In the world ye shall have tribulation: but be of good cheer; I have overcome the world."
40 [John 16:33b]

41 "Never interrupt your enemy when he is making a mistake."
42 [Napoleon Bonaparte]

43 "Make yourself a sheep and the wolves will eat you."
44 [Benjamin Franklin]

⁷² **Congress, Continental.** July 8, 1776. Charles Francis Adams (son of John Quincy Adams and grandson of John Adams), ed., *Letters of John Adams Addressed to His Wife* (Boston: Charles C. Little and James Brown, 1841), Vol. I, p. 152. John Adams and Abigail Adams, 3 L.H. Butterfield, Marc Frielander and Mary-Jo Kings, eds. (Cambridge, MA: Harvard University Press, 1975), August 14, 1776, p. 154. "Our Christian Heritage," *Letter from Plymouth Rock* (Marlborough, NH: The Plymouth Rock Foundation), p. 3.

1 *"In the beginning of change, the patriot is a scarce man; brave, hated and scorned. When his cause succeeds,
2 however, the timid join him, for then it costs nothing to be a patriot."*
3 [Mark Twain]

4 *"[Every] purpose is established by counsel: and with good advice make war."*
5 *[Proverbs 20:18]*

6 *"Excellence is the result of caring more than others think is wise, risking more than others think is safe,
7 dreaming more than other think is practical, and expecting more than others think is possible."*

8 *"Excellence is never an accident; it is always the result of high intention, sincere effort, intelligent direction,
9 skillful execution and the vision to see obstacles as opportunities."*

10 *"Some people dream of success..... while others wake up and work hard at it."*

11 *"Unless you try to do something beyond what you have already mastered, you will never grow."*

12 This chapter provides detailed procedures that are useful to the freedom fighter in defending his liberties and rights under
13 the law. There is a very good reason why we put the chapter on how the IRS operates before this one. The reason is that
14 before we can win the battle, we must fully and completely understand the enemy:

15 *If you know the enemy and know yourself, you need not fear the result of a hundred battles. If you know yourself
16 but not the enemy, for every victory gained you will also suffer a defeat. If you know neither the enemy nor
17 yourself, you will succumb in every battle.*
18 *[Sun-Tzu (~300 BC)]*

19 **2.1 The Price of Liberty: How much are you willing to pay?**

20 *"Those who expect to reap the blessing of freedom must, undergo the fatigue of supporting it."*
21 *[Thomas Paine (1737-1809)]*

22 *"Every citizen should be a soldier. This was the case of the Greeks and the Romans and must be that of every
23 free state."*
24 *[Thomas Jefferson (1743-1826)]*

25 *"We the people are the rightful masters of both congress and the court, not to overthrow the Constitution, but to
26 overthrow the men who pervert the Constitution. To sin by silence when they should protest makes cowards of
27 men."*
28 *[Abraham Lincoln (1809-1865)]*

29 Have you ever wondered what happened to the 56 men who signed the Declaration of Independence? These men sacrificed
30 their lives to protest two things:

- 31 • Taxation without representation
32 • Direct taxes

33 They were freedom fighters and men of principle who defended liberty and their right to worship their God freely. Liberty
34 and faith, for them, were inseparable, and their temporary visit to earth was a brief stewardship and a test of their faith and
35 obedience to God on their journey to be eventually reunited with their Creator for eternity. If you have read this far, its
36 likely you, like us, are just like them. Being a freedom fighter, a patriot, and defending our right to not be forced to pay
37 income taxes means we must be willing to take risks. Below are some of the risks our patriotic founding fathers
38 volunteered to assume on our behalf and in defense of liberty. If we learn anything from their experiences, it should be that
39 "freedom isn't free" and being a patriot often comes at a high price:

- 40 1. Five signers were captured by the British as traitors, and were tortured before they died.
41 2. Twelve had their homes ransacked and burned.
42 3. Two lost their sons serving in the Revolutionary Army.
43 4. Another had two sons captured.
44 5. Nine of the 56 fought and died from their wounds or of the hardships of the Revolutionary War.
45 6. They signed and they pledged their lives, their fortunes and their sacred honor. What kind of men were they?

- 1 7. Twenty-four were lawyers and jurists, Eleven were merchants, nine were farmers and large plantation owners;
2 men of means, well educated. But they signed the Declaration of Independence knowing full well that the penalty
3 would be death if they were captured, and that in the process, they were committing treason against Britain.
4 8. Carter Braxton of Virginia, a wealthy planter and trader, saw his ships swept from the seas by the British Navy.
5 He sold his home and properties to pay his debts and died in rags.
6 9. Thomas McKean was so hounded by the British that he was forced to move his family almost constantly. He
7 served in the Congress without pay, and his family was kept in hiding.
8 10. His possessions were taken from him and poverty was his reward.
9 11. Vandals or soldiers looted the properties of Dillery, Hall, Clymer, Walton, Gwinnett, Heyward, Rutledge and
10 Middleton.
11 12. At the battle of Yorktown, Thomas Nelson, Jr. noted that the British General Cornwallis had taken over the Nelson
12 home for his headquarters. He quietly urged General George Washington to open fire. The home was destroyed
13 and Nelson died bankrupt.
14 13. Francis Lewis had his home and properties destroyed. The enemy jailed his wife and she died within a few
15 months.
16 14. John Hart was driven from his wife's bedside as she lay dying. Their 13 children fled for their lives. His fields and
17 his gristmill were laid to waste. For more than a year he lived in forests and caves, returning home to find his
18 wife dead and his children had vanished.
19 15. A few weeks later he died from exhaustion and with broken heart. Norris and Livingston suffered similar fates.

20 Such were the stories and sacrifices of the American Revolution. These were not wild eyed rabble rousing ruffians. They
21 were all soft-spoken men of faith and means and education and principle. They had security, but they valued liberty and
22 faith more. Standing tall, straight and unwavering, they pledged:

23 *FOR THE SUPPORT OF THIS DECLARATION, WITH FIRM RELIANCE ON THE PROTECTION OF THE
24 **DIVINE** PROVIDENCE, WE MUTUALLY PLEDGE TO EACH OTHER, OUR LIVES, OUR FORTUNES AND
25 OUR SACRED HONOR.*

26 They gave you and me a free and independent America. The history books never told us a lot of what happened during the
27 Revolutionary War. We did not just fight the British. We were British subjects at that time and we fought our own
28 government! So many of us take these liberties so much for granted. We shouldn't! So take a couple of minutes while
29 enjoying your 4th of July holiday and silently thank these patriots. It's not too much to ask compared with the price they
30 paid! As a matter of fact, our founding fathers are probably turning in their grave now as they watch what we are letting
31 our own federal government do to this country, as we describe in section 2.16 of our Great IRS Hoax book in our article
32 entitled "The Ghost of Valley Forge"!

33 We'd like to caution you that your quest for protection of liberty from the evil and dishonest politicians and the IRS may be
34 just as tumultuous and risky as it was for our founding fathers. You should expect that. To the extent that your faith and
35 your beliefs, like those of Jesus, transcend the importance in your mind of living comfortably, securely, and risk free, then
36 you will continue to have the blessings of liberty. Otherwise, your apathy and political correctness will doom us all to
37 slavery to and fear of these tyrants (and lawyers) and the laws they write for the rest of our lives! You can either be
38 admired and remembered affectionately for your bravery and courage against the wiles of the IRS and a socialist
39 government, or you can be despised because of your apathy and cowardice. We've written this book to equip you with the
40 truth and knowledge needed to choose which side you want to be on, but you can't just hide somewhere in the middle of the
41 two sides and passively watch what happens and let other people get the hard work done and take the risks for you, because
42 nothing will ever get done and we will all continue to suffer! The Bible reiterates this:

43 "*He who is not with Me is against Me, and he who does not gather with Me scatters abroad.*" (Jesus, Matt
44 12:30)
45 [*TRANSLATION: You have to choose sides!*]

46 "*Every kingdom divided against itself is brought to desolation, and every city or house divided against itself*
47 *will not stand.*" (Jesus, Matt 12:25)
48 [*TRANSLATION: Unity is important!*]

49 "*He who walks righteously and speaks uprightly, He who despises the gain of oppressions, Who gestures with*
50 *his hands, refusing bribes, Who stops his ears from hearing the bloodshed, And shuts his eyes from seeing evil:*

1 He will dwell on high; His place of defense will be the fortress of rocks; Bread will be given him, His water will
 2 be sure". (Isaiah 3:15-16)
 3 [TRANSLATION: There is a reward for doing what is right!]

4 **So then, because you are lukewarm, and neither cold nor hot, I will vomit you out of my mouth!** Because
 5 you say, 'I am rich, have become wealthy, and have need of nothing—and do not know that you are wretched,
 6 miserable, poor, blind, and naked—I counsel you to buy from Me [with your blood, sweat and tears] gold
 7 refined in the fire, that you may be rich; and white garments, that you may be clothed, that the shame of your
 8 nakedness may not be revealed; and anoint your eyes with eye salve [knowledge and wisdom], that you may
 9 see. As many as I love [using the wickedness and evil that is in the world and the IRS], I rebuke and chasten.
 10 Therefore be zealous and repent. Behold, I stand at the door and knock [with the gift of the Holy Spirit that is
 11 in you]. If anyone hears My voice [conscience] and opens the door, I will come in to him and dine with him,
 12 and he with Me. To him who overcomes [evil and the IRS] I will grant to sit with Me on my throne, as I also
 13 overcame and sat down with My Father on His throne. He who has an ear, let him hear what the Spirit says..."
 14 (Jesus in the Bible, Rev. 4:16-22)
 15 [TRANSLATION: Indecisiveness and political correctness earns us a place in hell!]

16 **"Therefore, to him who knows to do good and does not do it,
 17 to him it is sin." (Bible, James 4:17)**

- 18 Which of the two approaches would you rather have your kids and loved ones remember you for long after you are gone?
 19 Without faith in God the Almighty, your fight will be ten times harder! Could this explain why most of our founding fathers
 20 believed in God? With God, the battle is MUCH easier:

21 "Therefore take up the whole armor of God, that you may be able to withstand in the evil day, and having done
 22 all, to stand. Stand therefore, having girded your waist with truth [this book, the Family Constitution, and the
 23 Bible], having put on the breastplate of righteousness, and having shod your feet with the preparation of the
 24 gospel of peace; above all, taking the shield of faith with which you will be able to quench all the fiery darts of
 25 the wicked one [the IRS]. And take the helmet of salvation, and the sword of the Spirit, which is the word of
 26 God; praying always with all prayer and supplication in the Spirit, being watchful to this end with all
 27 perseverance and with supplication for all the saints—and for me, that utterance may be given to me, that I may
 28 open my mouth boldly to make known the mystery of the gospel, for which I am ambassador in chains; that in it
 29 I may speak boldly, as I ought to speak."
 30 [Ephesians 6:13-20]

31 "GOD BLESS AMERICA...WITH LIBERTY AND JUSTICE FOR ALL!!"

- 32 If you make the wrong choice and choose the dishonorable path, then here is the life that awaits you:

33 When you get what you want in your struggle for self
 34 And the world makes you king for a day,
 35 Just go to a mirror and look at yourself,
 36 And see what that man has to say.
 37
 38 For it isn't your father or mother or wife,
 39 Who judgment upon you must pass;
 40 The fellow whose verdict counts most in your life
 41 Is the one staring back from the glass.
 42
 43 He's the fellow to please, never mind all the rest.
 44 For he's with you clear up to the end,
 45 And you've passed the most dangerous, difficult test
 46 If the man in the glass is your friend.
 47
 48 You may fool the whole world down the pathway of years.
 49 And get pats on the back as you pass,
 50 But your final reward will be the heartaches and tears
 51 If you've cheated the man in the glass.

- 52 But if you choose the right path, the going will be tough. Freedom isn't free. That is why we say to our Patriot friends:

53 "It is unfortunate, but many of us are as canaries in the coal mines of Liberty"

- 54 Finally, John Stuart Mill had the most insightful thing to say about passive people who aren't willing to stick up for their
 55 liberties:

1 "War is an ugly thing but not the ugliest of things; the decayed and degraded state of moral and patriotic
2 feelings which thinks that nothing is worth fighting for is much worse. A man who has nothing for which he is
3 willing to fight, nothing he cares about more than his personal safety, is a miserable creature who has no
4 chance of being free unless made and kept so by the exertions of better men than himself."
5 [John Stuart Mill]

6 **2.2 How Do We Kill This Beast?**

7 "The greatest obstacle to peace [and freedom and prosperity, for that matter] is a modern tyranny led by a
8 small group [at the IRS and Treasury] who have abandoned their faith in God. These tyrants [at the IRS] have
9 forsaken ethical and moral beliefs.

10 *They believe that only force makes right. They are aggressively seeking to expand the area of their domination.
11 Our effort to resist and overcome this tyranny is essentially a moral effort.*

12 *Those of us who belief in God, and who are fortunate enough to live under conditions where we can practice
13 our faith, cannot be content to live for ourselves alone, in selfish isolation. We must work constantly to wipe
14 out injustice and inequality, and to create a world order consistent with the faith that governs us. ...*

15 *It is the moral and religious beliefs of mankind which alone give our strength meaning and purpose. The
16 struggle for peace is a struggle for moral and ethical principles. ...*

17 *In everything we do, at home and abroad, we must demonstrate our clear purpose, and our firm will, to build a
18 world order in which men everywhere can walk upright and unafraid, and do the work of God."*
19 [Harry Truman, May 11, 1950 at Gonzaga University in Spokane]

20 In this case, the "Beast" is the very same beast referred to in Revelations 13:16-18 in the Bible which we talked about in
21 section 2.7.2 of our Great IRS Hoax book. In that reference, the beast gives everyone a number as its means of control and
22 domination. **Don't take a number!!!** How do we kill this evil, totalitarian, socialist, Gestapo, police-state, tyrant beast that
23 oppresses us and destroys our property rights and our liberties and which is epitomized by the Federal Reserve and the IRS?
24 Here is the prescription we focus on throughout this book:

25 **1. Cut off the food source (money) that feeds the beast.** This includes:

- 26 1.1. Get educated. Most people are victimized and plundered by the government because they are ignorant of the
27 law and therefore accommodating of whatever the government demands.
- 28 1.2. Educate your children about the frauds discussed in this document so they aren't plundered either.
- 29 1.3. Stop withholding in whatever way you can.
- 30 1.4. Do not use banks in this country. Instead, have someone else maintain your account in their name and put
31 your money in their accounts, and have a private agreement with them in writing that says you, not them, are
32 liable for any consequences resulting from these accounts. You can also use third party checks from others to pay
33 your bills.
- 34 1.5. Use cash for most transactions and do not produce a paper trail for any transaction.
- 35 1.6. Use E-Gold to exchange funds, which is perfectly protected from encroachments by the government.
- 36 1.7. Refuse to use U.S. currency for your transactions, bartering.
- 37 1.8. Put your assets inside of a pure trust so that your estate is "plunder-proof"
- 38 1.9. Make yourself judgment proof.
- 39 1.10. Get a Common Law marriage, so that your relationship is protected from state intervention.
- 40 1.11. Expatriate so that you become a nonresident alien who does not owe tax.

41 **2. Cut off the information and intelligence that allows it to find food (extorted money).** This includes:

- 42 2.1. Do NOT get a marriage license. Instead, get a common law marriage so that the state has ABSOLUTELY
43 NO jurisdiction over you or your family.
- 44 2.2. Use your Fourth and Fifth Amendment rights to protect your privacy.
 - 45 2.2.1. Tell NO ONE that you have ANY books or records.
 - 46 2.2.2. Ensure that your marital agreement and common law marriage protects your privacy by requiring your
47 spouse to NOT testify against you or about you in any trial.
 - 48 2.2.3. DO NOT provide any books, records, or testimony to any government official unless it favors your position.
 - 49 2.2.4. If you are subpoenaed or summoned to a court hearing, then make sure you show up but plead the Fifth
50 Amendment in answer to every question.

1 2.2.5. You ARE NOT obligated to justify why you plead that way to a judge or anyone else, and don't let an
2 extortionist federal judge call you into his chambers in private to ask you questions and have you tell him
3 ANYTHING in order to establish that it is OK for you to plead the Fifth because you aren't required to!

4 2.3. Do not give Socialist Security Numbers to your children.

5 2.4. Protect your privacy vigilantly.

6 2.5. Perform transactions in cash.

7 2.6. Use barter.

8 2.7. Use offshore bank accounts.

9 2.8. Insist that your federal government employer respect your Privacy Act rights by not divulging either your
10 Social Security Number or other personal information to the federal government.

11 2.9. Keep your personal records in a safe place in the custody of an anonymous third party.

12 3. **Create an environment where the beast must expend more energy finding food than it gets from the limited sources
of food that it can find.** This includes:

13 3.1. Lawyers are very expensive. Unhesitatingly litigate in pro per (without full-counsel but with a legal coach
14 instead) against the U.S. government every time they violate your rights or try to impose an income tax that they
15 have no jurisdiction to impose. This will cause their legal expenses to be greater than any taxes or plundered
16 property they might be able to seize from you illegally.

17 3.2. Flood their overworked revenue agents with correspondence and use the Uniform Commercial Code and the
18 Law of Presumptions to establish facts in your favor by their default and failure to respond.

19 3.3. Use the law itself to give their auditors and revenue agents a difficult time using the tactics found in this book,
20 and especially during audits or in your correspondence.

21 3.4. Demand due process and a court hearing before they seize, lien, or levy your property.

22 3.5. Shift the burden of proof to them to show your income tax liability. Use the UCC to do this.

23 3.6. Reference this book and the website it appears on and our movie in all your correspondence with the IRS, so
24 that their agents begin to learn the truth for themselves, and quit in droves. This will create a severe training and
25 workload problem for their personnel.

26 3.7. Apply the knowledge you gain in this book whenever you serve jury duty. Surreptitiously nullify any case
27 you serve on that involves collection of income taxes. This is how slavery and abolition were ended in the
28 northern states after the civil war and it's called jury nullification.

29 Robert Shulz, Chairman of the We the People Foundation (<http://www.givemeliberty.org>) insightfully and passionately
30 described how to kill The Beast that oppresses us and where its Achilles heel is. He described our moral obligation and our
31 great and righteous commission to oppose the tyranny we presently live under in a speech given on the steps of the Capitol
32 on November 14, 2002 at the culmination of the Freedom Drive 2002. Below is the entire text of that very powerful and
33 inspiring speech:

34 REDRESS OF GRIEVANCES BEFORE TAXES

35 *Especially When The Taxes Are Used To Compound The Grievances
(No Answers, No Taxes)*

36 by Robert L. Schulz
37 Chairman, We The People Congress

38 Presented at Freedom Drive 2002
39 The National Mall, Washington DC
40 November 14, 2002

41 Acknowledgement

42 Bob Schulz wishes to acknowledge and thank Anthony Hargis for his fine research paper, "The Lost Right,
43 Redress of Grievances." (undated). Bob's speech draws heavily on that research and the underlying documents.

44
45
46
47
48 The founding fathers, in an act of the Continental Congress in 1774, said, "If money is wanted by Rulers who
49 have in any manner oppressed the People, [the People] may retain [their money] until their grievances are
50 redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public
51 tranquility." [see [Journals of the Continental Congress, Wednesday, October 26, 1774](#)]

52
53 This very American Right of Redress of Grievances Before Taxes is deeply embedded in our law.

1 The founding fathers could hardly have used words more clear when they declared, "the people ... may retain
2 [their money] until their grievances are [remedied]."

3 By these words, the founding fathers fully recognized and clearly stated: that the Right of Redress of Grievances
4 includes the right of Redress Before payment of Taxes, that this Right of Redress Before Taxes lies in the hands
5 of the People, that this Right is the People's non-violent, peaceful means to procuring a remedy to their
6 grievances without having to depend on – or place their trust in -- the government's willingness to respond to
7 the People's petitions and without having to resort to violence.

8 Before going further, I'd like to clarify two points: first, the question we are dealing with here is not whether the
9 government has the power to tax, but whether the government is abusing its constitutionally limited power to
10 tax; and second, there is the question of whether the government is using the tax revenue to effect other abuses
11 of its authority.

12 The founding fathers were well acquainted with the fact that government is the enemy of Freedom, that those
13 wielding governmental power despise petitions from the People; the representatives of the People, in a popular
14 assembly, seem sometimes to fancy that they are the People themselves and exhibit strong symptoms of
15 impatience and disgust at the least sign of opposition from any quarter.

16 The founding fathers knew that it was possible for the institutions of the Congress, the Executive and the Courts
17 to someday begin to fail in their duty to protect the people from tyranny. They knew that unless the People had
18 the right to withhold their money from the government their grievances might fall on deaf ears and Liberty
19 would give way to tyranny, despotism and involuntary servitude.

20 The First Amendment to the United States Constitution states clearly and unambiguously, "Congress shall make
21 NO law ...abridging ...the right of the people ... to petition the government for a redress of grievances."

22 While some Rights are reserved with qualifications in the Bill of Rights, there are none whatsoever pertaining
23 to the Right of Redress. There are no limits on the Right of Redress. Any constitutional offense is legitimately
24 petitionable.

25 We have established that the Founding Fathers clearly declared that the Right of Redress of Grievances
26 includes the Right to withhold payment of taxes while the grievance remains. By the 1st Amendment, the
27 founding fathers secured for posterity the Right of Redress of Grievances Before payment of Taxes and they
28 made the Right of Redress Before Taxes operate against "the government," that is, against all branches of "the
29 government," -- the legislative, the executive and the judicial branches. Redress reaches all.

30 Notice that the founding fathers, sitting as the Continental Congress in 1774, held that this Right of Redress
31 Before Taxes was the means by which "the public tranquility" was to be maintained. Then, sitting as the
32 Constitutional Convention, the founding fathers declared that one of the major purposes of the (federal)
33 government was to "insure domestic tranquility." Therefore, whenever this Right of Redress is violated, the
34 People have a double grievance: a denial of justice by the government and, an incitement by the government to
35 general unrest.

36 Today, our concern is the grievance that falls under the heading of a design to subvert the Constitution and
37 laws of the country by those wielding governmental power.

38 Under this heading, all officers of the government are liable, if they strayed from their oath of office.

39 If we are to secure our Rights, we must rely on the laws of nature and a reasoned sense of innovation. To rely
40 on precedent is to oppress posterity with the ignorance or chains of their fathers. Being forced by the
41 government to rely on precedent is, itself, a grievance.

42 The sequence of Redress Before Taxes was well established in English law at a time when great numbers of
43 Englishmen traveled to America. They brought with them English history and English law: they brought with
44 them the principle of "taxes with consent"; the unlawfulness of "troops quartered in private homes," of "cruel
45 and unusual punishments," and a whole collection of Rights, such as Redress, Speech, Assembly and Trial by
46 Jury.

47 Any notion, spurious act of Congress or opinion by a Court that taxes must be paid before Redress is a
48 perversion of Natural Law, of modern English law, of the American Constitution and of Truth and Justice.

49 The reverse principle of "Taxes Before Redress" is based on the essence of monarchy and kingly power: the
50 king owns everything under his domain. People possess property under a monarch by his grace alone. Since a
51 king owns everything under his domain, he merely has to speak to lawfully dispose of his property. Thus, if a
52 king imposed a tax on land he imposed it on his own land and whoever occupied the land was obligated to pay
53 the tax to the king's treasury. A tax, then, being a part of the king's property, was legally presumed to be in the
54 possession of the king before and after its assessment.

1 Since the landholder, or landless subject, enjoyed the privilege of tenancy on the land only by the will of the
2 king, he could be required to pay over the tax before he could contest the assessment—or redress a grievance.

3 Thus, the theory that a tax must be paid before redress rests on the presumption that society is organized as a
4 monarchy; that all people living therein exist by grace of an autocrat – whether one man or an assembly of
5 men. This proposition was soundly rejected by the Founders in designing our unique system of governance.

6 In America, such presumptions constitute grievances. The first duty of any officer is to uphold the Constitution –
7 the entire Constitution, without reservation and without bribery or blackmail.

8 Petitioning the government for a Redress of Grievance naturally includes the ability to compel admissions – the
9 production of information and answers to questions.

10 Jefferson wrote, "The right of freely examining public characters and measures, and of free communication
11 among the people thereon,...has ever been justly deemed the only effectual guardian of every other right."

12 According to the Right of Redress, as the Founders described it, we have a right to withhold taxes if government
13 violates our rights. But, as American courts describe the Right, we must suffer the injury, pay the taxes, and
14 only then, sue for Redress against an adversary with unlimited resources.

15 The idea that taxes are to be paid before redress is asserted by Congress in the Internal Revenue Code at
16 Section 7421 [the Anti Injunction Act], which states, "no suit for the purpose of restraining the assessment or
17 collection of any tax shall be maintained in any court by any person"

18 How repugnant! American government is supposed to be organized to protect American citizens; but section
19 7421 [the Anti Injunction Act] authorizes the IRS to destroy them with impunity and the judiciary is cooperating
20 with the executive and legislative branches in a collective decision to deny the People their constitutional
21 Rights. Such acts of government are unconstitutional and must be stopped.

22 In America, the right to petition our government for redress of grievances is the basis of our liberty. Our
23 founders explicitly recognized this right in the first amendment to our constitution -- for they understood that
24 without it, we could not have a servant government whose power is defined and limited by the consent of the
25 people.

26 In America, the right to petition our government for a Redress of Grievances is an unalienable right. It derives
27 from our faith in a supreme being - an ultimate moral authority from whom we gain our understanding of
28 equality, justice and the rule of law. Implicit in our first amendment constitutional right to petition our
29 government for a redress of grievances, is the government's absolute moral and legal obligation to respond
30 honestly and completely to the people's petition.

31 This is the essential cornerstone of Popular Sovereignty -- a government of the People, by the People and for
32 the People.

33 In 1791, the right to petition became primary among the Rights of the People of the United States of America,
34 as expressed in, and guaranteed by, the First Amendment.

35 Some would now have us believe that our First Amendment right of petition is nothing more than a guarantee of
36 free speech; that this vital constitutional protection - the very basis of our liberty - is simply a right to voice our
37 grievances to the government. Some would try to convince us that We The People do not have the absolute right
38 to an honest and complete response to our petitions -- or the authority to demand that our government correct
39 the abuses and violations of our liberties that result in our petitions. Some would even go so far as to say it is
40 merely a Right to complain, with no expectation of response.

41 This is nonsense! This is dangerous talk to a free people. We will not listen to those who would denigrate our
42 Constitution, and undermine the principles of liberty and justice that gave birth to our nation. At best they are
43 imbeciles, and at worst they are tyrants -- or "sharing bedrooms" with tyrants.

44 We must guard against this nonsense. We must harden our hearts to these false notions that government is God.
45 We must recognize that even in the long run government can never be rational, without a principled
46 Constitution firmly rooted in Liberty. Government has but one legitimate purpose -- to serve and protect all of
47 the people equally. Government is not God. It is our servant. It is accountable to the People.

48 The right to Petition for Redress of Grievances is the final protection -- the final, peaceful check and balance in
49 our system of Constitutional government in which the government derives its limited powers from the consent of
50 the sovereign people. This is the right which publicly reveals and reiterates for all, who is Master and who is
51 Servant.

1 The way the system is now working is in sharp contrast to the way it was designed to work. The servant is
2 taking over the House: the government has brought us to the brink; the Constitution is hanging by a thread.

3 Not only is the government neglecting its duties, it is operating outside the boundaries the People have drawn
4 around its powers.

5 These are some of our grievances.

6 First: In violation of the War Powers Clauses of the Constitution, the President has colluded with the Congress
7 to pass legislation that authorizes the President to apply the armed forces of the United States of America in
8 hostilities in Iraq without a congressional Declaration of War.

9 Second: In a hasty response to widespread fear and panic following 9/11, our elected representatives voted on
10 the "U.S.A. Patriot Act" (with many having not read it), which by the plain language of the Act, violates and
11 seizes a number of the unalienable rights of the People.

12 Third: Our government has relinquished direct control of the monetary system of this nation to a privately
13 owned central bank and has transformed our money into nothing but limitless debt. And, a significant portion of
14 the Federal Reserve stock is held by foreign entities.

15 And Fourth, the U.S. Department of Justice and the Internal Revenue Service reneged on their July 2001
16 agreement to appear at a public forum to answer the People's Remonstrance and well-documented legal
17 charges directly asserting the lack of statutory or Constitutional authority for the federal income tax and the
18 systemic abuses of our unalienable rights in the daily operations of the IRS.

19 These are tyrannical and despotic acts. Are they to be tolerated by the People?

20 Let us thank our forefathers for their vision, foresight and innate understanding of the nature of man, political
21 power, and government corruption in recognizing the explicit right of the People to petition their government
22 for redress.

23 On October 7, 2002, four Petitions for Redress of these grievances were posted on the internet. The four
24 Petitions, signed by thousands of American citizens who reside in all 435 Congressional Districts, were hand
25 delivered to the offices of each member of the House of Representatives and each member of the Senate (in
26 Washington DC) on November 8, 2002 (last Friday). Then, the Petitions were each formally served on the
27 President on the twelfth.

28 The Petitions address specific constitutional grievances relating to: 1) the War Powers Clauses of the
29 Constitution and the Iraq Resolution; 2) the privacy, due process and free speech clauses of the Constitution
30 and the USA Patriot Act; 3) the money clauses of the Constitution and the Federal Reserve System; and 4) the
31 tax-related clauses of the Constitution and the federal Income Tax system.

32 With the exception of the Income Tax Petition, the Petitions for Redress include specific questions, which We
33 the People expected to be answered. The Petitions respectfully requested each congressperson and the
34 President to send a representative to meet with the People at 2 P.M. today, right here on the National Mall, to
35 either answer the questions OR tell the People when the questions will be answered.

36 With respect to the Income Tax Petition, we are further along. Those questions have already gone unanswered
37 by the government following its receipt of an earlier Petition for Redress. The current, second, Petition on the
38 Income Tax Grievances moved the petitioning process to the next level with its list of demands. There is more to
39 the petitioning process than the mere submittal of the "despised" petitions.

40 With today's failure to respond, we can see a clear pattern. Our elected representatives do not feel compelled to
41 respond to the People.

42 We must take the appropriate next step. As of two o'clock today, the government has left us no choice but to
43 engage in civil action – a pro-active, non-violent mass movement, with the explicit goal of restoring the
44 Republic by bringing the government back under the control of the People and our Rule Book – the Constitution
45 of the United States of America.

46 This meeting here on the National Mall is the culmination of Freedom Drive 2002. On November 8, citizens
47 from across the nation began driving in caravans toward Washington DC, to peaceably assemble here to await
48 the government's response to their Petitions.

49 We appear to have reached the point where the institutions of the Court and the Congress and the Executive
50 have failed in their Constitutional duty to protect the people from tyranny. The government is refusing to
51 answer the People's allegations of governmental wrongdoing. Unless the People withhold their money from the

1 government their grievances will fall on deaf ears and Liberty will give way to tyranny, despotism and
2 involuntary, economic servitude.

3 Every adult in this nation has a personal duty and a moral responsibility, that stem directly from our heritage,
4 to repel the tyrannical acts of those to whom the People have granted well defined and limited powers.

5 The right to Petition is the foundation of Popular Sovereignty and is the direct vehicle for the peaceful, non-
6 violent resolution of matters involving errant government. This right is the procedural mechanism that enables
7 the People to call any branch of their servant government before them.

8 In America, there are only two things that stand between the people and government tyranny -- our
9 Constitution, and our will as a free people to protect and defend it.

10 These petitions are about us -- We the People. They are proof of our resolve to correct our government's
11 abusive and unlawful behavior.

12 As a People, who are we? And who do we want to be? What kind of country do we want to leave to our children
13 and future generations of Americans?

14 Will we tolerate tyranny merely to be comfortable?

15 Again, we ask: What does a free People do when confronted with a government that refuses to honor, and
16 systemically schemes to evade, the boundaries and limitations established for it by We the People?

17 We stand at the brink of a Constitutionally unauthorized war and the meltdown of a monetary system based on
18 the endless conjuring of debt. Under the guise of "protecting" us from terrorists, our government is attempting
19 to seize our most fundamental rights and deprive us of their protections. To finance it all, the IRS and the
20 Department of Justice use intimidation by, and the power of, the police state to enforce and prosecute offenses
21 of tax "laws" --- yet they continue to refuse to cite the specific legal authority that purportedly allows them to
22 enforce those laws.

23 If the People fail to act, we will end forever the chapter in human history when a People reigned sovereign, and
24 the chains of a written constitution limited and bound their government to their service.

25 We have a choice. YOU have a choice.

26 We came for answers, but we did not get them. Now we demand that our government obey the Constitution,
27 which, after all is a strongly worded set of principles to govern the government, not the people.

28 By the terms and provisions of the Constitution the People have not only formed their government and enabled
29 the government to act in certain ways, they have purposely and markedly restricted and prohibited the
30 government from acting in certain other ways.

31 The nature of our resistance is clear. It is not an act of anarchy or rebellion; rather it is an act of resistance to
32 a government that is violating the purposes for which the Creator -- through the People and the Constitution --
33 has ordained civil government.

34 We are not "anti-war." We are not "anti-tax." We are "pro-constitution" and "anti-fraud."

35 Thus far we have pursued peaceful reconciliation and petition. It is the President and the Congress who have
36 refused to respond to our Petitions for Redress of Grievances, in violation of the 1st Amendment.

37 We did not initiate this conflict. We have been fully committed to peaceful reconciliation and have pursued that
38 course for decades.

39 We have no desire for resistance or violence of any kind. However, in the People's peaceful reconciliation
40 attempts, the People's petitions and appeals have been met with force, and in some instances with near-military
41 force.

42 The defense of our homes, families, properties and possessions is a most important point to us. It is our
43 heritage. It is our Right.

44 There is not the most distant thought of subverting the government or of hurting the interest of the people of
45 America, but of defending our personal Rights, Freedoms and Liberties from unjust encroachment.

1 There was not the least desire of withdrawing our allegiance from the leaders of the branches until it became
2 absolutely necessary -- and, indeed, it has been their own choice.

3 Our political leaders know that our cause is just.

4 They know that we, the People, struggle for that freedom to which all men are entitled -- that we struggle
5 against oppression, seizure, plunder, extortion and more than savage barbarity.

6 We are not moved by any light or hasty suggestion of anger or revenge. Through every possible change of
7 fortune we adhere peaceably to this determination.

8 Our property and happiness have been attacked. Our self-defense against an aggressor government is
9 righteous.

10 Our civil action is for the cause of civil justice -- a righteous struggle, undertaken in defense of our property,
11 our happiness and our families. It is to oppose the invasions of usurped power. We will bravely suffer present
12 hardships and face future dangers, to secure the rights of humanity and the blessings of freedom for generations
13 yet unborn.

14 It is our obligation, as responsible citizens of this country, to set a proper value upon, and to defend to the
15 utmost, our just rights and the blessings of Life and Liberty. Without this personal commitment, a few
16 unprincipled individuals would tyrannize the People, and make the passive multitude the slaves of their power.
17 Thus it is that civil action is not only justifiable, but an indispensable duty to correct these wrongs.

18 It is upon these principles that we are resisting the government and will oppose force with force.

19 How?

20 Any wage earner who gives money to the federal government and any employer who withholds money from the
21 paychecks of working Americans is undermining the People's Rights, Freedoms and Liberties. Under the
22 present circumstances, their behavior must be considered to be un-American.

23 As our Founders said so clearly: "If money is wanted by Rulers who have in any manner oppressed the People,
24 [the People] may retain [their money] until their grievances are redressed, and thus peaceably procure relief,
25 without trusting to despised petitions or disturbing the public tranquility."

26 How?

27 We the People must get Redress of Grievances before payment of taxes.

28 No Answers. No Taxes!

29 Finally, the book of Nehemiah chapter 5 describes what both we and our government must do in order to repair a very
30 abusive, unjust, and unfair income tax system. Nehemiah, the governor, wrote the passage below. Think of him as the U.S.
31 Congress, the President, and our state legislators and governors, who collectively are the "governors" of our time:

32 "And there was a great outcry of the people and their wives against their Jewish brethren. For there were
33 those who said, "We, our sons, and our daughters are many; therefore let us get grain, that we may eat and
34 live."

35 There were also some who said, "We have mortgaged our lands and vineyards and houses, that we might buy
36 grain because of the famine."

37 There were also those who said, "We have borrowed money for the king's tax on our lands and vineyards. Yet
38 now our flesh is as the flesh of our brethren, our children as their children; and indeed we are forcing our
39 sons and our daughters to be slaves, and some of our daughters have been
40 brought into slavery. It is not in our power to redeem them, for other men have our lands
41 and vineyards."

42 And I became very angry when I heard their outcry and these words. After serious thought, I rebuked the
43 nobles and rulers, and said to them, "Each of you is exacting usury from his brother." So I called a great
44 assembly against them. And I said to them, "According to our ability we have redeemed our Jewish brethren
45 who were sold to the nations (the Federal Reserve, in this case, which is a foreign organization and the chief
46 creditor of the U.S. government). Now indeed, will you even sell your brethren? Or should they be sold to

1 us?" Then they were silenced and found nothing to say. [Remember: Bob Shulz and We the People
 2 confronted the U.S. Congress, DOJ, and IRS in a very similar manner and he TOO was met with the same
 3 type of silence]

4 Then I said, "What you are doing is not good. Should you not walk in the fear of our God because of the
 5 reproach of the nations, our enemies? I also, with my brethren and my servants, am lending them money
 6 and grain. Please, let us stop this usury! Restore now to them, even this day, their lands, their vineyards,
 7 their olive groves, and their houses, also a hundredth of the money and the grain, the new wine and the oil,
 8 that you have charged them."

9 **So they said, "We will restore it, and will require nothing from**
 10 **them; we will do as you say.** Then I called the priests [in our case, the IRS and the
 federal judges would need this oath], and required an oath from them that they would do according to this
 promise. Then I shook out the fold of my garment and said, "So may God shake out each man from his house,
 and from his property, who does not perform this promise. Even thus may he be shaken out and emptied." And
 all the assembly said "Amen!" and praised the Lord. Then the people did according to this promise.

15 Moreover, from the time that I was appointed to be their government in the land of Judah, from the twentieth
 16 year until the thirty-second year of King Artaxerxes, twelve years, neither I nor my brothers ate the governor's
 17 provisions. But the former governors who were before me laid burdens on the people, and took from the bread
 18 and wine, besides forty shekels of silver. Yes, even their servants bore rule over the people, but I did not do so,
 19 because of the fear of God.

20 Indeed, I also continued the work on this wall, and we did not buy any land. All my servants were gathered
 21 there for the work. And at my table were one hundred and fifty Jews and rulers, besides those who came to use
 22 from the nations around us. Now that which was prepared daily was one ox and six choice sheep. Also fowl
 23 were prepared for me, and once every ten days an abundance of all kinds of wine. Yet in spite of this I did not
 24 demand the governor's provisions, because the bondage was heavy upon this people. Remember me, my
 25 God, for good, according to all that I have done for this people.
 26 [Nehemiah 5:1-19, Bible, NKJV]

27 So the key to fixing our tax system is:

- 28 1. For our rulers to repent of their greed and wickedness and to confront and rebuke the IRS for the usury and injustice they have done.
- 29 2. To stop the usury and the income tax.
- 30 3. For all past income tax debts and judgments to be forgiven both by the government against the citizens and the citizens against the government.

33 "Our Father in heaven, hallowed be Your name. Your kingdom come. Your will be done on earth as it is in
 34 heaven. Give us this day our daily bread. And forgive us our debts, as we forgive our debtors. And do not
 35 lead us into temptation, but deliver us from the evil one. For Yours is the kingdom and the power and the glory
 36 forever. Amen."
 37 [Matt. 6:9-13, Bible, NKJV]

- 38 4. To approach the American people and the churches and make them promise not to hold anything against their rulers for this fraud and not to litigate, but to forgive, just as their rulers have forgiven their debts.
- 39 5. For the government to publish the truth about the income tax, in black and white, on every government website and tell people they are freed from the bondage of this financial slavery and usury.
- 40 6. To cut the federal expenditures by the 41% needed to balance the federal budget after Subtitle A income taxes are eliminated.

44 2.3 **HELP! What can I do given my situation?**

45 "Liberty lies in the hearts of men and women; when it dies there, no constitution, no law, no court can save it,
 46 no constitution, no law, no court can even do much to help it"
 47 [Learned Hand (1872-1961)]

48 Let's face it: Most people just do not have the time or inclination to research tax law as thoroughly as we have here before
 49 they try something. This means they may get themselves backed into a corner with the IRS and want some "quick fix"
 50 triage options for dealing with their specific tax situation. This section shall attempt to provide a menu of recommended
 51 actions based on the most common tax situations people might encounter. It is not intended to be an all-inclusive list, but

1 rather to provide a place to start for people who need immediate action and don't have time to read this ENTIRE rather
2 large book before they take action to correct their specific problem. Once again, we remind you that the content of this
3 book should never be regarded as a substitute for your own detailed research, study, and conclusions and what we provide
4 here is not intended in any way, shape, or form to be legal advice. We are simply giving you some information useful in
5 drawing your own conclusions about how to apply the law to the facts of your situation.

6 Before we present these options, we'd like to remind people like you who got themselves in such a mess of the following:

- 7 1. Devote as much time as you can to reading as much of this book as you can before you get much further into dealing
8 with the IRS.
9 2. Avoid the tendency to procrastinate in the future. If you think you are in trouble now, you'll be in a whole lot more
10 trouble in the future if you continue to procrastinate and/or ignore your problems with the IRS until the last minute.
11 3. Fighting for tax freedom and tax honesty is not for the weak-minded or those who don't have strong opinions. If you
12 are concerned about "political correctness" or offending people because of your convictions, then this book is not for
13 you. Instead, your future will be dictated by your government and by majority vote of your fellow misinformed
14 socialist citizens. Learn to be a faithful and passive slave and sit idly by as your government tramples your rights and
15 makes your children into financial slaves and peons to pay off debts run up during your lifetime. Sell your children
16 into slavery by giving them social security numbers and claiming them as tax deductions as you pay income taxes you
17 aren't liable for.
18 4. Please try to keep an open mind and learn to question absolutely everything. Some people may classify you as "high
19 maintenance" or difficult to get along with, but that's the only way you can ever expect to maintain and preserve your
20 rights and liberties under the law and keep especially your government in check.
21 5. Knowledge, wisdom, faith in God, and personal discipline are your only sources of power against the IRS, and they are
22 the only way you will get yourself out of this mess over the long term. Hiring or trusting a so-called "expert", in most
23 cases, will get you into more trouble, not less, because such persons, in most cases, have been educated in the
24 government schools and deluded by their government just as badly as you were before you picked up this book and
25 started reading it. You have to get used to the idea that freedom is not a spectator sport or a passive activity. Along
26 these lines, it has been said that:

27 *He is truly a Fool who trusts his:*

- 28 1. Soul to a Preacher !
29 2. Health to a Doctor !
30 3. Right's to a Lawyer !
31 4. Freedom to a Politician !
32 5. Money to a Banker !
-

33 Free government is founded in jealousy, and not in confidence. It is jealousy and not confidence which
34 prescribes limited constitutions, to bind down those whom we are obliged to trust with power... Our
35 Constitution has accordingly fixed the limits to which, and no further, our confidence may go... In questions of
36 power, then, let no more be heard of confidence in man, but bind him down from mischief by the chains of
37 the Constitution."
38 [Thomas Jefferson: Draft Kentucky Resolutions, 1798. ME 17:388]

39 6. Try to help your children to avoid getting them into the mess you are in by educating and empowering them with the
40 content of this book long BEFORE they need it. It's the best way we know of to show how you love your children and
41 they will thank you for it when they get older.

42 We will now provide a simple index of options for emergency use by patriots who are in trouble with the IRS and need
43 immediate solutions. This index is based on questions that people ask us all the time about the book:

1 Table 2-1: Situational help for Patriots in Trouble

#	<i>Situation</i>	<i>Simplified Process</i>	<i>Section(s) to read in this book and other books</i>	<i>Applicable forms section(s)</i>
1	JUDGMENT PROOFING			
1.1	I just got married but I don't want a marriage license. What should I do?	Go down to the courthouse with your wife and file a mutual agreement to terminate your marriage license but not your marriage.	4.14.6 of <i>Great IRS Hoax</i> 2.5.3.2	3.5.1 3.5.2
1.2	I'm trying to open a bank account without an SSN.	1. Close the accounts that have SSNs. 2. Reopen new interest-free checking accounts without SSNs. 3. Convert other cash into gold and hide it.	02.5.3.6 0	3.7 with subsections http://famguardian.org/TaxFreedom/Formslstr.htm
1.3	I want to expatriate my "U.S.** citizenship" and become a "U.S. national"	Follow the procedures in section 2.5.3.13 using the forms in section 3.5.9. To understand why you need to do it, read section 5.7.9.	2.5.3.13	3.6.8
1.4	I want to take the SSN off my real property.	Write letter to county recorder telling them your registered SSN is wrong and have them remove it.		
2	EMPLOYMENT TAX WITHHOLDING			
2.1	I'm trying to stop withholding and my employer is being uncooperative.	Fill out the Substitute W-8. If they won't take that, submit a W-4 Exempt but put "Private" under your address and SSN, putting an asterisk on both blocks and a note at the bottom explaining that this information is protected from disclosure by the Fifth Amendment.	2.5.4.13	3.8 with subsections
2.2	My annual W-2 forms incorrectly reflect that I have taxable income. What should I do to correct these?	Write letter in section 3.7.3 to your employer. If this doesn't work, circumvent your employer and submit IRS forms 4852 and 8275 with your Request for Refund Affidavit.	2.5.5.5	3.8.3 (Letter) 3.9.1(Return)
2.3	IRS just penalized me for what they say is a false W-4 Exempt	Send them the responsive letter in 10.7.9 and they will most likely waive the penalty.	2.5.4.9.4 2.5.4.13	3.8.8 3.8.9
3	INCOME TAX RETURN FILING AND TAX REPORTING			
3.1	IRS just sent me a frivolous return penalty of \$500.	Send them the responsive letter in section 3.8.2 and they will most likely waive the penalty.	5.5.1 of <i>Great IRS Hoax</i> 2.9.5 of Tax Fraud Prevention Manual	3.9.2
3.2	The state is assessing a frivolous return penalty on my state return.		2.9.5 of Tax Fraud Prevention Manual	3.10
3.3	I claimed the 5 th Amendment to certain questions on my tax return and the IRS is assessing penalties because of it.	Use content of letter in 10.8.2 to write own letter claiming IRS has no authority to assess penalties.	5.5.1 of <i>Great IRS Hoax</i> 2.9.7 of Tax Fraud Prevention Manual 5.2.5 of Tax Fraud Prevention Manual	3.9.2
3.4	The IRS is trying to assess BIG penalties against me for underreporting income. Can they do this?	Use content of letter in 10.8.2 to write own letter claiming IRS has no authority to assess penalties.	5.5.1 of <i>Great IRS Hoax</i> 2.9.5 of Tax Fraud Prevention Manual	3.9.2
4	EXAMINATION, AUDIT, AND DISCOVERY			

#	Situation	Simplified Process	Section(s) to read in this book and other books	Applicable forms section(s)
4.1	I am scheduled for an audit. How can I prepare?	<ol style="list-style-type: none"> 1. Send list of questions to auditor in section 3.11.1 along with agent questionnaire in section 3.14.3 at least one month in advance of audit. Tell agent you cannot appear until he answers all the questions and fills out your forms, and that you must know his full identity in case you have to sue him because of the audit. Warn agent in letter you will be video recording the exam/audit. 2. If agent does not provide answers and filled out forms at least one week before the audit, then tell him to reschedule to a future time when he can complete your paperwork and refuse to bring any records or answer any questions. 3. Bring a video camera to the audit and tape everything. A witness will also help. 	2.5.4.17	3.12 and subsections
4.2	The IRS just called me and said they want to meet with me informally to ask some questions.	Tell the agent you will answer NO questions until he answers some of your questions first. Then break out the agent questionnaire in 10.14.3 and have him fill it out. After he fills it out, then ask him the questions in section 3.11.1 and get his answers on tape with his knowledge. After he answers, tell him you changed your mind and insist on a summons to answer questions.	Nontaxpayer's Audit Defense Manual 2.5.5.8	3.12.4 3.15.3
4.3	I've been summoned to appear to answer questions.	Tell the agent you will answer NO questions until he answers some of your questions first. Then break out the agent questionnaire in 10.14.3 and have him fill it out. After he fills it out, then ask him the questions in section 3.11.1 and get his answers on tape with his knowledge. After he answers, tell him you changed your mind and insist on a summons to answer questions.	Nontaxpayer's Audit Defense Manual 2.5.5.8	3.12.4 3.15.3
4.4	An IRS agent just knocked on my door and said he wanted to talk with me.	Tell the agent you will answer NO questions until he answers some of your questions first. Then break out the agent questionnaire in 10.14.3 and have him fill it out. After he fills it out, then ask him the questions in section 3.11.1 and get his answers on tape with his knowledge. After he answers, tell him you changed your mind and insist on a summons to answer questions.	Nontaxpayer's Audit Defense Manual 2.5.5.8	3.12.4 3.15.3
5	DELINQUENCY AND COLLECTIONS			
5.1	IRS has sent a CP518 delinquent return notice	Send delinquency response letter in sections 10.12.3-10.12.4.	3.11.11 of <i>Great IRS Hoax</i>	3.12.3-3.12.4
5.2	I just got a CP-515 "Notice of Deficiency" from the IRS	Write a responsive letter documenting your lack of liability. Use excerpts from the Income Tax letter in section 3.8.1 and the several Notices of Default you should have in your back pocket from questions and concerns that the IRS never addressed.	2.9.8 of Tax Fraud Prevention Manual	3.12.3
5.3	IRS is levying my wages.	Read section 2.5.4.21. Ensure the levy is signed by a judge. If it isn't, notify the bank and/or employer of the illegal nature of their enforcement of a bogus levy. Take them to court immediately to stop the levy. Use the excellent letter in section 3.11.1 and mail it as soon after you get the notice of intent to levy as you can!	2.5.4.21	3.12 and subsections
6	LITIGATION			
6.1	I'm being prosecuted for "Willful Failure to File" under 26 U.S.C. §7203.	If you don't already have an opinion letter from an attorney documenting your lack of liability, then get one immediately. Get a legal coach and then prepare your responsive pleadings immediately.	3.9.11 of <i>Great IRS Hoax</i>	3.12.3-3.12.4 3.3(Opinion letters)

#	Situation	Simplified Process	Section(s) to read in this book and other books	Applicable forms section(s)
6.2	I'm suing for a refund of income taxes wrongfully withheld.	Use the pleading found in section 3.13.4 and read section 2.5.5.10.	2.5.5.10	3.14.4
6.3	I'm having trouble finding a lawyer to represent me.	Check the web address to the right.	Check http://famguardian.org/Subjects/Taxes/GettingHelp.htm	3.2
7	MISCELLANEOUS			
7.1	Can I get a refund of all the Social Security taxes I've paid up to this point?	We don't currently have a method for doing this.		

1 **2.4 Solutions by Topic**

2 This section and all subsections shall focus on practical solutions to the question of how to defend your Constitutional
3 rights and how to oppose illegal enforcement of the income tax laws by both the IRS and the state revenue agencies. The
4 solutions are organized by topic.

5 **2.4.1 How Does the Government Apply Duress and What is the Remedy for It?**

6 The premise of this section is that all *just* powers exercised by government are derived from the *consent* of those governed,
7 and that any power exercised by government which is *not* based on consent is, by implication, *unjust*. This notion
8 originates from the Declaration of Independence, which says:

9 “We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator
10 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.—That to
11 secure these rights, Governments are instituted among Men, deriving their just powers
12 from the consent of the governed.—That whenever any Form of Government becomes
13 destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government,
14 laying its foundation on such principles and organizing its powers in such form, as to them shall seem most
15 likely to effect their Safety and Happiness.” [emphasis added]

16 When a government attempts to compel or coerce persons into doing something, this is called an “enforcement action”. If
17 they do so through the authority of law, their action is called “distraint”, if they do so without lawful authority or illegally,
18 then their action is instead called “duress”. Duress is the use of force *without* the authority of law, or unlawfully. A
19 synonym for duress, when some form of property is demanded as the outcome, is “extortion”. The main function of the
20 IRS, for instance, is illegal extortion and therefore organized crime.

21 We covered many aspects of the nature of what “voluntary” and “consensual” really mean earlier in the book and you
22 might want to go back and review the following sections so you can read this section in context:

- 23 • Citizenship is involuntary. In sections 4.12.3 and 4.12.5.4 of our *Great IRS Hoax* book we established that
24 citizenship must always be *voluntary* but it is seldom treated that way by the government, at least as far as the
25 courts are concerned.
- 26 • Voting is involuntary. In section 4.11.5.1 of our *Great IRS Hoax* book we proved that voting was *involuntary*.
- 27 • Jury duty is involuntary. In section 4.11.5.3 of our *Great IRS Hoax* book we proved that jury service was
28 *involuntary*.
- 29 • Paying income taxes is involuntary. In sections 4.11.5.2 and 5.4.1 of our *Great IRS Hoax* book we showed that
30 direct income taxes are *involuntary* and amount to *slavery* in violation of the Thirteenth Amendment to the U.S
31 Constitution.
- 32 • Socialism and communism are involuntary economic systems. In sections 1.9.1 and 1.9.2 of our *Great IRS Hoax*
33 book, we show that idolatry towards government leads to socialism and communism, and that these economic
34 systems rely on *force* and fraud, both of which violate Christian beliefs. We also showed in section 4.5.11 of the
35 Great IRS Hoax book that the purpose of socialism and communism are to elevate collective or *group* sovereignty
36 above that of *individual* sovereignty and that these systems violate the fundamental natural rights of individuals.
- 37 • Capitalism is the only completely voluntary economic system. See section 1.8 of our *Great IRS Hoax* book, where
38 we quote from the book *Atlas Shrugged*.

39 Proof of the existence of duress, fraud, or illegal force upon a sovereign American who claims to be a “nontaxpayer”
40 provides the basis for many types of legal remedies that can give you the upper hand in court. Let us summarize a few:

- 41 1. If the government obtained evidence from you without a warrant or under duress or unlawfully during an involuntary
42 seizure of your property, then the evidence is inadmissible in court and cannot be used against you according to the
43 Supreme Court in *Weeks v. United States*., 232 U.S. 383 (1914), because it was illegally obtained.

- 1 2. If you were a “nontaxpayer” not liable for a tax but paid the tax under duress, then you can demand from the court a
 2 writ of mandamus to compel the IRS to return your money. See *Austin Nat. Bank of Austin v. Sheppard*, 71 S.W.2d
 3 242 (1934)
 4 3. If you signed any document under penalty of perjury but were under duress when you signed it, then you cannot be
 5 held liable for fraud and the document is inadmissible as evidence, even if you knew you were committing fraud when
 6 you signed. The act of signing any document must be voluntary and willful in order for you to be held liable for any
 7 commitments or representations you made on the document. Most tax returns fall into this category, but few people
 8 could recognize or explain the duress that they are exposed to in the income tax process, which is why so few people
 9 use this remedy.
- 10 In all the above cases, the burden of demonstrating or proving the existence of duress falls on the party seeking the remedy.
 11 The foundation of our system of free government, according to the Declaration of Independence, is the “consent of the
 12 governed”. Below is the definition of “consent” from Black’s Law Dictionary:

13 **“Consent.** A concurrence of wills. Voluntarily yielding the will to the proposition of another; acquiescence or
 14 compliance therewith. Agreement; approval; permission; the act or result of coming into harmony or accord.
 15 Consent is an act of reason, accompanied with deliberation, the mind weighing as in a balance the good or evil
 16 on each side. It means voluntary agreement by a person in the possession and exercise of sufficient mental
 17 capacity to make an intelligent choice to do something proposed by another. It supposes a physical power to
 18 act, a moral power of acting, and a serious, determined, and free use of these powers. Consent is implied in
 19 every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake.

20 “Willingness in fact that an act or an invasion of an interest shall take place. Restatement, Second, Torts §10A.

21 **As used in the law of rape ‘consent’ means consent of the will,**
 22 **and submission under the influence of fear or terror cannot**
 23 **amount to real consent.** There must be an exercise of intelligence based on knowledge of its
 24 significance and moral quality and there must be a choice between resistance and assent. And if a woman
 25 resists to the point where further resistance would be useless or until her resistance is overcome by force or
 26 violence, submission thereafter is not ‘consent’.”
 27 [Black’s Law Dictionary, Sixth Edition, p. 305, emphasis added]

- 28 The key word from above is “voluntary”, which is then defined as follows in the same dictionary:

29 **“voluntary.** Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself.
 30 Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and
 31 unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without
 32 compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without
 33 valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration;
 34 as, a voluntary deed.”
 35 [Black’s Law Dictionary, 6th Edition, p. 1575]

- 36 The goal in proving duress is to show that your actions were involuntary or compelled under duress, and that the
 37 government exercised its powers unjustly and illegally because they did so without your voluntary consent. Your actions
 38 and your choices are involuntary or compelled under duress if they were influenced or compelled or coerced by others
 39 without the authority of law. If we want to show that our consent was not properly obtained, then all we therefore have to
 40 prove is the existence of any one or more of the following elements:

- 41 • **Fraud or constructive fraud.** If we can show that our government deceived us in their IRS publications or by
 42 obfuscating the law or by providing incorrect advice on their phone support line, for instance, then we can show
 43 that there was fraud or at least the appearance of fraud, which is what “constructive fraud” is.
- 44 • **Duress, which means illegal force.** Duress is *force* applied outside of the delegated authority or territorial
 45 jurisdiction of the government or the law. An example of force might be arresting or imprisoning you, stealing
 46 your money, instituting a levy on your assets or a garnishment on your pay, withholding a government benefit
 47 because you refused to do something that the law couldn’t require you to do, or calling up your employer to
 48 slander you for not paying a sum of money they had no authority to demand in the first place. As is pointed out in
 49 sections 6.6.1 and 6.6.2 of the Tax Fraud Prevention manual, all federal crimes are based on “Acts of Congress”
 50 locally applicable within the federal zone and not within the nonfederal areas of the Union States. There are very
 51 few exceptions to this rule and no exceptions in the case of the Internal Revenue Code. If the federal government

1 illegally tries to assert jurisdiction over you to institute the types of force above and you live outside of their
2 territorial jurisdiction, which is limited to the federal zone for most federal crimes, then they have applied *illegal*
3 *duress* and anything you did, including a tax return, that was influenced by this illegal duress was done without
4 valid consent. The courts recognize that all contracts and all affidavits that were executed under the influence of
5 duress are null and void from the beginning. You only obligation in order to make them void is that of proving
6 beyond a reasonable doubt that duress was applied.

- 7 • *Mistake or error.* Proper consent is *informed* consent. If we were not full informed of the consequences of our
8 action or decision at the time we made it because of fraud or misrepresentations by the government, then our
9 consent was *not* voluntary and therefore not consensual.
10 • *Fear about the consequences of not signing or consenting and originating from duress.* For instance, if we were
11 threatened by the person who would benefit from us consenting that we would be physically harmed or our
12 property rights would be invaded if we did not sign, and if these forms of coercion were instituted without the
13 authority of the law or our previous consent, then we could not be acting without the influence of others and
14 therefore could not be acting voluntarily.

15 The purpose of this section is therefore to show you how the government institutes duress illegally so that you will be able
16 to identify relevant evidence to prove the existence of it and thereby be in good standing with the court to claim a proper
17 legal remedy.

18 First, lets start off with a definition of the word “duress” form Black’s Law Dictionary, 6th Edition, page 504:

19 *duress: “Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting)
20 in a manner he or she otherwise would not (or would). Subjecting person to improper pressure which
21 overcomes his will and coerces him to comply with demand to which he would not yield if acting as free agent.
22 Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d 516, 519. Application of such pressure or
23 constraint as compels man to go against his will, and takes away his free agency, destroying power of refusing
24 to comply with unjust demands of another. Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d 2,6.*

25 ...

26 *A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent
27 to a contract is induced by an improper threat by the other party that leaves the victim no reasonable
28 alternative, the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175.*

29 *As a defense to a civil action, it must be pleaded affirmatively. Fed.R.Civil P. 8(c).*

30 *As an affirmative defense in criminal law, one who, under the pressure of an unlawful threat from another
31 human being to harm him (or to harm a third person), commits what would otherwise be a crime may, under
32 some circumstances, be justified in doing what he did and thus not be guilty of the crime in question. See Model
33 Penal Code §2.09. See also Coercion; Economic duress; Extortion; Undue influence.”
34 [Black's Law Dictionary, 6th Edition, page 504]*

35 The key word above is “unlawful”. If you can prove the government was acting outside the bounds of its delegated or
36 lawful authority and outside of its territorial jurisdiction, and if you were being coerced in the process, then duress
37 *definitely* exists. “Distraint” is the application of force or coercion, but does not necessarily imply that the coercion is
38 unlawful. If distraint if being used, and you can prove that the distraint is unlawful, then you have duress. The content of
39 Chapter 5 is the key to showing what is and is not unlawful as far as the authority of the government to tax.

40 Now lets list some of the activities of the IRS that are unlawful and which therefore could be described as “duress”. Before
41 we get into this section, you might want to go back and review section 2.8.3 of our *Great IRS Hoax* book earlier, where we
42 talk about Illegal Acts and Legal Obfuscation. With each duress activity listed below, we list the law it violates and which
43 gives rise to the remedy sought from the list at the beginning of this section:

- 44 1. *Violating privacy illegally.* Our government does this when federal agencies sharing personal information about you
45 with other outside federal agencies in violation of the Privacy Act, 5 U.S.C. §552a(b) and in violation of your wishes.
46 Federal employers very commonly do this, for instance, with personal information about individuals, such as with
47 home addresses, social security numbers, and income appearing on the form W-2. The only thing federal employers
48 can send to the IRS is what you put on your W-4 or W-8 form. If you refuse to put your social security number or
49 home address or even your full name on these two forms, federal employers violate the law at the end of the calendar

1 year by sending to the IRS, which isn't even an agency of the federal government, information that you never put on
2 these forms or authorized them to disclose, including income, your home address, and your social security number.

- 3 2. Violating the First Amendment. The First Amendment, that says:

4 "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof;
5 or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to
6 petition the Government for a redress of grievances."

7 The way the IRS violates the First Amendment, for instance, is by:

- 8 2.1. By using the Anti-Injunction Act and the Full Payment Rule to force nontaxpaying Americans who have been
9 illegally assessed or distrained or forced to bribe the government in order to have the right to litigate to protect
10 their property rights. The Seventh Amendment gives us a right to a trial by jury to protect our rights, and yet the
11 government has tried to turn this right into the equivalent of a taxable privilege using the Anti-Injunction Act and
12 the Full Payment Rule by forcing people to pay the alleged tax owed before they can litigate. This prejudices
13 their other rights in the process, because after most people pay the alleged tax owed, they have no money left to
14 hire an attorney to get it back! See sections 2.4.2 and 2.5.5.11 for further details on this scam.
- 15 2.2. Forcing you to commit idolatry by paying the first fruits of your income to the government. See section 1.9.1 of
16 our Great IRS Hoax book for details.
- 17 2.3. Subsidizing illegal or anti-biblical activities with your tax dollars, such as abortions, illegal income tax collection,
18 drug asset forfeiture enforcement (violates the fourth Amendment), idolatry, and most importantly, SOCIALISM
19 (see section 1.9.2 of our Great IRS Hoax book).
- 20 3. Ignoring requests for refunds, even when taxes were paid under duress. Forcing you to litigate to get your money back
21 when you apply for a refund by either completely ignoring your request or applying frivolous return penalties that the
22 government will wrongfully tell you that you must pay under the Anti-Injunction Act before you can sue in Federal
23 District Court to recover. This has the effect of prejudicing your property rights.
- 24 4. Threatening expensive and prolonged legal action against a nontaxpayer who doesn't file or pay income taxes in order
25 to make them volunteer to be a taxpayer, because it is too expensive and complicated to hire a lawyer and litigate to
26 defend your Constitutional rights.
- 27 5. Sending "Notice of Levy", [IRS Form 668-A\(c\)\(DO\)](#) to nonfederal employers or outside of the federal zone or federal
28 United States. [26 U.S.C. §6331\(a\)](#) says levy may only be made on federal employers and no one else, and yet the IRS
29 sends this form to private employers without a warning saying that if they are NOT a federal employer, they should
30 disregard the form. They then illegally threaten private employers outside the federal zone into honoring these bogus
31 Notice of Levy forms by threatening audits or enforcement actions on the employers who don't honor this against their
32 employees.
- 33 6. Using the ignorance of the fear of the financial institution or employer receiving the lien to coerce them under color of
34 law to honor the lien. Threatening or harassing private employers with penalties or an audit who refuse to honor levies
35 or liens that the law says they don't have to honor under [26 U.S.C. §6331\(a\)](#).
- 36 7. Unilaterally instituting collection activity against a nontaxpayer outside of the territorial jurisdiction of the taxing
37 authority, which is limited to the federal zone or federal United States. The IRS may not institute collection activity
38 outside of these territorial limits or on nonfederal land inside the 50 union states, unless the person claims to be a
39 "taxpayer" who is liable for the tax, and the only entity who can make them liable is themselves. We have a voluntary
40 system. This violates [18 U.S.C. §1957](#).
- 41 8. Sending numerous anonymous and threatening letters to a nontaxpayer telling him that he is liable but not citing any
42 legal authority in violation of [18 U.S.C. §876](#) and [18 U.S.C. §1018](#).
- 43 9. In most IRS correspondence, not citing legal authority for whatever determination is made, which implies that there is
44 no legal authority. Then when you write them asking for the statute or regulation giving them the legal authority for
45 the action they are taking, they don't respond, and thereby default and admit no authority.
- 46 10. Assessing "frivolous return" penalties against Americans in violation of their First Amendment Right to Petition the
47 government for redress of grievances and their right of free speech and in violation of 26 CFR §301.6671-1(b). In the
48 process of penalizing, not identifying specifically why the return is frivolous or even what the definition of frivolous is,
49 which violates due process of law under the Fifth and Fourth Amendment.
- 50 11. In the response to a tax return filing, citing as authority a federal district court case against a U.S. citizen when the
51 person they are corresponding with is *not* such a citizen and is not subject to the jurisdiction of federal government
52 because they live outside the federal zone. This contradicts [40 U.S.C. §255](#) and Article 1, Section 8, Clause 17 of the
53 U.S. Constitution. It is always a violation of law for any government to impose restraint or do enforcement outside of
54 its territorial jurisdiction.

- 1 12. Congress writing laws that do not clearly confine or explain the territorial jurisdiction of the federal government, and
2 the federal courts refusing to discuss such issues in a court of law in order to illegally expand their jurisdiction beyond
3 the borders of the federal zone.
4 13. Instituting collection activity absent a valid assessment or an established liability in violation of [26 U.S.C. §7214](#).
5 14. Illegally levying social security benefits in violation of [42 U.S.C. §407](#).
6 15. Instituting a continuing levy that exceeds 15% of the pay of the recipient in violation of [26 U.S.C. §6331\(h\)\(1\)](#).
7 16. Levying nonfederal payments absent a court order, in violation of [26 U.S.C. §6331\(h\)](#).
8 17. Deceiving or lying to a “nontaxpayer” or natural person by saying that they are liable for a tax or penalty when in fact
9 they are not because of the definition of “person” in the IRS section dealing with penalties, as defined in 26 CFR
10 §301.6671-1(a). (Fraud under [18 U.S.C. §1341](#))
11 18. Garnishing or levying a person’s pay without a court order or a due process hearing, even though the person requested
12 the due process hearing. (Violates Fourth and Fifth and Fourteenth Amendments and [26 U.S.C. §6330](#)).
13 19. Using the color of law to commit extortion or coerce cooperation out of an otherwise sovereign American nontaxpayer.
14 (Violates [26 U.S.C. §7214](#) and [18 U.S.C. §1872](#)).
15 20. Making the process of minimizing one’s tax liabilities so burdensome, complex, and time-consuming that persons who
16 are lazy or less intelligent will just throw up their hands and pay the maximum amount to avoid the hassle. This
17 devious approach encroaches on people’s right to privacy under the fourth amendment.
18 21. Demanding an examination against persons who refuse to file or assess themselves under Subtitle A. [Section
19 5.1.11.6.10 of the IRS’ Internal Revenue Manual](#) clearly lists those income tax forms for which the IRS is authorized to
20 execute Substitute for Returns (SFRs) and this section does *not* include any 1040, 1040NR, 1040EZ, etc form. The
21 IRS knows that since they can’t legally complete a Substitute For Return (SFR) using 1040 forms, they will try to
22 harass or threaten “nontaxpayers” into becoming “taxpayers” using an audit or exam. The IRS won’t tell you that you
23 aren’t required to show up at these exams, indicate whether you have records, or bring records or cooperate in any way
24 whatsoever because of your Fifth Amendment rights. Instead, they will try to exploit your ignorance and fear and
25 intimidate you into incriminating yourself and giving them records they can use to prosecute you and penalize you.
26 22. Judges being the subject of conflict of interest in the execution of their IRS job, in violation of [28 U.S.C. §455](#).
27 23. Judges being biased in the hearing of your tax case in violation of [28 U.S.C. §144](#).
28 24. Agencies of the federal government writing regulations to implement statutes that exceed the scope of the statute. For
29 instance, the Treasury Department wrote 26 CFR §1.1-1 to implement [26 U.S.C. §1](#). [26 U.S.C. §1](#) nowhere uses the
30 word “liable” nor does it create a tax liability, but the implementing regulation for it does, so it is illegal and fraudulent
31 on its face, and then the IRS goes out and cites this illegal regulation as its authority for using distraint to illegal collect
32 Subtitle A income taxes.

33 The above instances of duress are clearly enforcement actions, because they directly or indirectly impact sovereign
34 Americans. One of the simplest ways to prove the existence of unlawful duress is to obtain a copy of the pocket
35 commission of the IRS agent who instituted the enforcement action. He must have an enforcement pocket commission to
36 institute enforcement actions. This means that the serial number of his pocket commission must have an “E” at the
37 beginning, meaning “enforcement” rather than an “A”, meaning “administrative”. See the following link for more
38 information on pocket commissions:

39 <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/PocketComm/PocketComm.htm>

40 Another easy way to prove that the agent involved is acting outside of his delegated authority and therefore acting
41 unlawfully is to examine the Department of the Treasury Organization Chart, which shows that the IRS does not fall under
42 the Undersecretary for Enforcement because it is simply not an enforcement agency and only administers a voluntary tax,
43 or should we say “donation” program. See the following link for more information on a diagram of the organization of the
44 Department of Treasury:

45 <http://famguardian.org/TaxFreedom/Authorities/TreasOrg-020510.pdf>

46 **2.4.2 Defeating the Anti-Injunction Act (26 U.S.C. §7421)**

47 The Anti-Injunction Act, [26 U.S.C. §7421](#), states in pertinent part:

48 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > Sec. 7421.](#)

Sec. 7421. - Prohibition of suits to restrain assessment or collection

(a) Tax

Except as provided in sections 6015(e), 6212(a) and (c), 6213(a), 6225(b), 6246(b), 6330(e)(1), 6331(i), 6672(c), 6694(c), and 7426(a) and (b)(1), 7429(b), and 7436, no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.

Some people, including Peymon Mottahedeh of Freedom Law School (<http://www.livefreenow.org>) claim that if the IRS imputes that you have a tax liability and you want to litigate to protect your property rights in federal district court before they begin collection, then under the Full Payment Rule, you must pay the imputed liability first before the court will entertain your case. He says that if you want to avoid paying the imputed tax before litigating, the only option available to you is to go to [U.S. Tax Court](#) to have the matter heard first. However, by going to Tax Court, you surrender your right to a jury trial and your right to appeal to the Federal District Court, which bypasses an important Constitutional protection under the Seventh Amendment to have a jury trial. This section shall establish the concept of a person called a "nontaxpayer" and show that the Full Payment Rule does not apply to nontaxpayers and it will show that the only people who are "taxpayers" for Subtitle A income taxes are those who volunteer to be, because our system is based on self-assessment and payment and not on distraint, according to the Supreme Court.

As we stated in section 5.6.3 of the [Great IRS Hoax](#) entitled "Taxpayer v. Nontaxpayer", there are two types of Americans: "taxpayers" and "nontaxpayers".

*"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[Long v. Rasmussen, 281 F. 2d. 236 @ 238(1922).]*

The IRS has no delegated authority to declare or make a person who is a "nontaxpayer" into a "taxpayer":

*"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."
[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]*

The same is true of the federal courts:

*"And by statutory definition the term "taxpayer" includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of taxpayer is exclusive, the federal [and state] courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."
[C.I.R. v. Trustees of L. Inv. Ass'n., 100 F.2d.18 (1939)]*

*United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
Sec. 2201. Creation of remedy*

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

(b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food, Drug, and Cosmetic Act.

3 The reason for this is clear:

1. "Our tax system is based upon voluntary assessment and payment, not upon distraint" **Flora v. United States**, 362 U.S. 145 (1960).
 2. There is no statute making anyone liable for the payment of Subtitle A income taxes. The implementing regulation at 26 CFR §1.1-1 that creates an imputed liability is illegal, null, and fraudulent on its face because it exceeds the scope of the statute it implements at 26 U.S.C. §1.

"To the extent that regulations implement the statute, they have the force and effect of law...The regulation implements the statute **and cannot vitiate or change the statute...**" *Spreckles v. C.I.R.*, 119 F.2d, 667

Consequently, the only person who can make you, a natural person, into a "taxpayer" and a person "liable for" the Subtitle A personal income tax is you and only you! That is why even our own federal government says our system of taxation is based on voluntary compliance and self-assessment:

"Our tax system is based on individual self-assessment and voluntary compliance".
[**Mortimer Caplin**, Internal Revenue Audit Manual (1975)]

16 Any other approach to Subtitle A income taxation of natural persons leads us to the conclusion that income tax forms are
17 not voluntary, but compelled, and if they are compelled, then they are inadmissible as evidence in court as determined by
18 the U.S. Supreme Court in *Weeks v. United States*, [232 U.S. 383](#) (1914) because they were illegally obtained through
19 duress. Absent evidence and first-hand knowledge, there can be no way to create a tax liability. The W-2's your employer
20 sends to the IRS are merely *hearsay evidence*.

21 But what happens when the IRS illegally tries to collect taxes from “nontaxpayers”? What can you do? Although many in
22 the government and legal profession would like to deceive you into believing otherwise, it is always possible and advisable
23 to recover illegally collected taxes or to stop the wrongful collection of illegally or improperly assessed taxes without
24 paying the illegal tax first:

"Statute prohibiting suits to restrain assessment or collection of Federal taxes is general in its terms and should not be construed as abrogating equitable principles which permit suits to restrain collection where exaction is illegal and there exist special circumstances sufficient to bring case within some acknowledged head of equity jurisdiction 26 U.S.C.A. § 3653.

"Statute prohibiting suits to restrain assessment and collection of Federal taxes is directed at the person liable for taxes and is not intended to preclude courts from affording protection to one not liable to taxes whose property may be in danger of seizure and sale by the taxing authorities."

33 The Supreme Court has gone so far as to say that those who try to collect taxes outside their Constitutional authority are
34 communists! Below is an excellent cite from the Supreme Court that frames the issues very clearly of what must happen to
35 an IRS agent who tries to extort money outside his lawful authority. This cite is from [Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)](#):

"...the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in its name."

"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self-government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how

else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth.**

[[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)](#)]

And here is another example from an similar but earlier Supreme Court decision in the case of *Miller v. Standard Nut Margarine Co.*, [284 U.S. 498](#); 52 S.Ct. 260; 76 L.Ed. 422 (1932):

"Notwithstanding the Federal statute declaring that no suit for the purpose of restraining the collection of any tax shall be maintained in any court, a suit may be maintained to enjoin collection where complainant shows that in addition to the illegality of the exaction there exist special and extraordinary circumstances sufficient to bring the case within some acknowledged head of equity jurisprudence."

"When a law is passed, certified, signed, and filed, it must as to form, be conclusive." P. 502; 426. [Supporting citation omitted.]

"**Being a revenue law, it must be construed most favorably in behalf of the taxpayer.**" P. 502; 426. [Supporting citations omitted.]

"It is elementary that tax laws are to be interpreted liberally in favor of taxpayers and that words defining things to be taxed may not be extended beyond their clear import. Doubts must be resolved against the Government and in favor of taxpayers." P. 508; 429.

A knowledge of the above information can be very powerful in addressing wrongs of the Internal Revenue Service and in defeating the Anti-Injunction Act ([26 U.S.C. §7421](#)). The case of *Economy Plumbing and Heating v. United States*, 470 F.2d 585 (1972) very clearly describes how to proceed to prevent illegal assessment or collection of taxes against "nontaxpayers":

"In support of the foregoing conclusions, we wish to point out and emphasize that Congress has established a well-defined and comprehensive administrative system for the recovery of overpaid taxes by taxpayers. All taxpayers who have overpaid their taxes are within this system and must follow the appropriate procedures and regulations, including the timely filing of claims for refunds for overpayment of taxes, if they are to have the benefits of the system. On the other hand, persons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as filing of claims for refunds. For example, there have been many cases where parties have sued to enjoin the assessment or collection of their moneys to pay the taxes of another, notwithstanding Section 263 of the Internal Revenue Code of 1939 (26 U.S.C. §3653 (1952 ed.) that provided that "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court". The courts have allowed these suits because the parties filing the suits were not taxpayers and were outside the revenue system of which the above statute is part. See *Long v. Rasmussen*, 281 F. 236 (D.Mont. 1922); *Rothenseis v. Ullman*, 110 F.2d 590 (3rd Cir. 1940); *Raffaele v. Granger*, 196 F.2d 620 (3rd Cir. 1952); and *Bullock v. Latham*, 306 F.2d 45 (2d Cir. 1962). In *Long v. Rasmussen*, the court said:

"* * * They [the revenue laws] relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. * * * [Id. 281 F. at 238]

"In other cases suits have been filed by nontaxpayers whose property has already been taken to pay the taxes of others, without filing claims for refund, and such suits have been allowed against the Collector or District Director of Internal Revenue in actions similar to the old action in assumpsit for money had and received, even though lacking in statutory authority."

"Our plaintiffs are not taxpayers and could not sue for a tax refund as a taxpayer could. All they could do was to sue to recover their property, which was the funds due them as an equitable adjustment under the contract, and this is exactly what they have done."

"The above cases are illustrative of the proposition that a nontaxpayer is outside the administrative system set up for the collection of a refund of overpaid taxes, and is not required to file a claim for refund to recover money taken from him to pay the taxes of another."

[[Economy Plumbing & Heating v. United States, 470 F.2d 585 \(1972\)](#)]

1 Wow! This is powerful stuff folks! So how to we enjoin or stop the illegal collection of a tax against a "nontaxpayer"?
2 The courts have identified the criteria as follows:

- 3 • The party against whom collection was instituted is not liable for the tax. See *Shelton v. Gill*, 202 F.2d 503 (1953)
4 • No formal assessment was issued against the injured party. See *Gordon v. U.S. Treasury Dept., Int. Rev. Serv.*,
5 322 F.Supp. 537 (1970). The way to qualify for this type of motion is to use the FOIA to request a copy of any
6 and all valid assessments prior to your first hearing and to include the response as evidence with your pleading to
7 enjoin collection. Remember, the only person who can assess a natural person is himself or herself! Substitute for
8 returns are not authorized for form 1040 or 1040NR taxes!
9 • The property of a person other than a “taxpayer” has been wrongfully levied or liened. (see [26 U.S.C.
10 7426\(a\)\(1\)](#))
11 • The "legal remedy is inadequate and it is apparent that, under most liberal view of law and facts, United States
12 cannot establish its claim." *Walker v. Internal Revenue Service, U.S. Treasury Dept.*, 333 F.2d 768 (1964).
13 • A "taxpayer" who is the subject of a properly and lawfully assessed tax may be granted an injunction under
14 "special and extraordinary circumstances of sufficient importance to warrant court interference". Examples might
15 be that the collection of the tax not owed against a nontaxpayer might impose severe hardship. See *Martin v.
16 Andrews*, 238 F.2d 552 (9th Cir. 1956); *Singleton v. Mathis*, 284 F.2d 616 (8th Cir. 1960).

17 According to [Internal Revenue Manual section 35.18.9.1](#):

18 IRM 35.18.9.1 (08-31-1982)

19 *Taxpayers*

20 1. It has been uniformly held that the waiver of sovereign immunity in section 1346(a)(1) of the Judiciary Code
21 (28 U.S.C. §1346(a)(1)) only applies to taxpayers, and not nontaxpayers or interested parties. *Busse v. United
22 States*, 542 F.2d 421 (7th Cir. 1076); *Hofheinz v. United States*, 511 F.2d 661 (5th Cir. 1975); *Eighth Street
23 Baptist Church v. United States*, 431 F.2d 1193 (10th Cir. 1970); *Phillips v. United States*, 346 F.2d 999 (2d
24 Cir. 1965); *First Nat'l Bank of Emlenton v. United States*, 165 F.2d 297 (3rd Cir. 1959). Accordingly, where a
25 party not liable for the tax has brought a refund suit, a motion to dismiss should be recommended.

26 Consequently, a "nontaxpayer" may use any statute in the Internal Revenue Code as authority to sue for a refund to recover
27 taxes voluntarily paid for which he was not liable. If you don't think you are liable, then for God's sake don't pay the tax
28 first and then litigate to get it back! On the surface, this would appear to encourage officials within the federal government
29 to act irresponsibly towards the property rights of Americans who are nontaxpayers because it would create a situation
30 where they could steal property with impunity through illegal levies and liens. However, if this nontaxpayer paid the illegal
31 tax under duress, he may sue for damages and request a writ of mandamus to recover the taxes paid:

32 "Person voluntarily paying illegal tax has no claim for repayment."

33 "Person paying illegal tax under duress has legal claim for its repayment, notwithstanding money has gone into
34 treasury and has been paid out by disbursing officers."

35 "Duress in payment of illegal tax may be either express or implied, and legal duty to refund exists in both
36 instances."
37 [*Austin Nat. Bank of Austin v. Sheppard*, 71 S.W.2d 242 (1934)]

38 Similarly, if property of a nontaxpayer was illegally seized or garnished or levied by the IRS, then the nontaxpayer should
39 pursue a writ of mandamus rather than a refund suit, which is an equity suit to compensate for the wrong committed by the
40 government against his property rights.

41 "...because the state is interested in compelling its agents to obey its commands, it is well settled that mandamus
42 will lie to compel the payment of money by public officials, when the duty to pay it is plain, and the claim is just,
43 undisputed in amount, and based on a clear legal right."
44 [*State v. County Com'rs of Fairfield County*, 99 Conn. 378; 121 A. 800 (1923)]

45 Other equitable remedies may be available for the case where a person is a "nontaxpayer" and has been mistreated or
46 abused by the IRS by being treated as a "taxpayer" and made the target of wrongful collection actions. Recall that income
47 taxes based on labor of a natural person who is not a privileged elected or appointed officer of the United States
48 government and who is living in a state of the Union and outside of the federal zone amount to slavery, as we pointed out in

1 section 5.4.1 of our *Great IRS Hoax* book. Slavery is prohibited by both the Thirteenth Amendment and by various federal
2 statutes, including 42 U.S.C. §1994 (Peonage abolished) and [18 U.S.C. §1589](#) (forced labor). That section even goes so far
3 as to say that wrongful use or abuse of the legal process also amounts to slavery, and that is exactly what the IRS does:
4 harass those who don't want to pay income taxes by abusing the legal process. Here is the section:

5 [TITLE 18 > PART I > CHAPTER 77 > Sec. 1589.](#)
6 [Sec. 1589. - Forced labor](#)

7 *Whoever knowingly provides or obtains the labor or services of a person -*

8 *(1) by threats of serious harm to, or physical restraint against, that person or another person;*

9 *(2) by means of any scheme, plan, or pattern intended to cause the person to believe that, if the person did not*
10 *perform such labor or services, that person or another person would suffer serious harm or physical restraint;*
11 *or*

12 *(3) by means of the abuse or threatened abuse of law or the legal process,*

13 ***shall be fined under this title or imprisoned not more than 20 years, or both.** If death results from the violation*
14 *of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the*
15 *attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or*
16 *imprisoned for any term of years or life, or both*

17 18 U.S.C. §1593 actually *mandates* restitution for people who have been so enslaved. You may then be able to use this as a
18 basis for why you can't abide by the full payment rule (if the judge insists that you are a "taxpayer") and why the
19 government and not you must pay back the money that they owe you.

20 [TITLE 18 > PART I > CHAPTER 77 > Sec. 1593.](#)
21 [Sec. 1593. - Mandatory restitution](#)

22 *(a) Notwithstanding section 3663 or 3663A, and in addition to any other civil or criminal penalties authorized*
23 *by law, the court shall order restitution for any offense under this chapter.*

24 *(b)*

25 *(1) The order of restitution under this section shall direct the defendant to pay the victim (through the*
26 *appropriate court mechanism) the full amount of the victim's losses, as determined by the court under*
27 *paragraph (3) of this subsection.*

28 *(2) An order of restitution under this section shall be issued and enforced in accordance with section 3664*
29 *in the same manner as an order under section 3663A.*

30 *(3) As used in this subsection, the term "full amount of the victim's losses" has the same meaning as*
31 *provided in section 2259(b)(3) and shall in addition include the greater of the gross income or value to*
32 *the defendant of the victim's services or labor or the value of the victim's labor as guaranteed under the*
33 *minimum wage and overtime guarantees of the Fair Labor Standards Act ([29 U.S.C. 201 et seq.](#)).*

34 *(c) As used in this section, the term "victim" means the individual harmed as a result of a crime under this*
35 *chapter, including, in the case of a victim who is under 18 years of age, incompetent, incapacitated, or*
36 *deceased, the legal guardian of the victim or a representative of the victim's estate, or another family member,*
37 *or any other person appointed as suitable by the court, but in no event shall the defendant be named such*
38 *representative or guardian*

39 This section provides a powerful tool to recover monies wrongfully assessed or collected against those who are
40 "nontaxpayers". The other thing to remember is that all the statutes dealing with slavery, unlike all those dealing with most
41 other federal matters, may be enforced inside states of the union as well as in the federal zone, according to the Supreme
42 Court. Here is the authority from Clyatt v. U.S., 197 U.S. 207 (1905):

43 *"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the*
44 *Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary*
45 *servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections*
46 *denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This*
47 *legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the*

1 *states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this*
 2 *legislation, or of its applicability to the case of any person holding another in a state of peonage, and this*
 3 *whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every*
 4 *citizen of the Republic, wherever his residence may be."*
 5 *[Clyatt v. U.S., 197 U.S. 207 (1905)]*

6 So even if the slavery occurred inside a state of the union, federal courts still have the authority to remedy it under the
 7 above statutes! If you are living outside of the federal zone in one of the 50 states of the union, then you are protected by
 8 this law, and the court MUST to give you restitution if you can show the servitude was involuntary or coerced. If the IRS
 9 has made you into a debt slave or a peon in paying off debts that you weren't liable for as a "nontaxpayer", then the district
 10 courts HAVE to give you restitution by law.

11 *"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.*
 12 *They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service,*
 13 *based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge*
 14 *Benedict, delivering the opinion in Jareillo v. Romero, 1 N.Mex. 190, 194: 'One fact existed universally; all*
 15 *were indebted to their masters. This was the cord by which they seemed bound to their masters' service.'*
 16 *Upon this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or*
 17 *involuntary, but this implies simply a difference in the mode of origin, but not in the character of the*
 18 *servitude. The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other*
 19 *is forced upon the debtor by some provision of law. But peonage, however created, is compulsory service,*
 20 *involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the debt, but*
 21 *otherwise the service is enforced. A clear distinction exists between peonage and the voluntary performance of*
 22 *labor or rendering of services in payment of a debt. In the latter case the debtor, though contracting to pay his*
 23 *indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of*
 24 *that contract, can elect at any time to break it, and no law or force compels performance or continuance of the*
 25 *service.'*
 26 *[Clyatt v. U.S., 197 U.S. 207 (1904)]*

27 Powerful stuff, folks!

28 Burden of proof

29 *"It has been held by the Supreme Court that under the exception to the Anti-Injunction Act's (26 USCS*
 30 *§7421(a)) prohibition of suits to restrain the assessment or collection of federal taxes, whereby an injunction*
 31 *may be obtained if*

32 *(1) it is clear that under no circumstances can the government ultimately prevail, and*

33 *(2) equity jurisdiction otherwise exists (see §10[a], supra,)*

34 *"the question whether the government will ultimately prevail is to be resolved on the basis of the information*
 35 *possessed by the government at the time of the suit, and that while the burden of producing evidence is on the*
 36 *taxpayer, the government will be required to disclose, through discovery, facts in its sole possession, unless it*
 37 *voluntarily discloses the basis for its assessment, which if sufficient, will terminate discovery proceedings and*
 38 *justify judgment for the government." Laing v. United States, 423 U.S. 161; 96 S.Ct. 473; 46 L.Ed.2d 416*
 39 *(1976)*

40 Other Remedies: Bivens Actions

41 In addition to the remedies above, nontaxpayers can also pursue a *Bivens action* against those federal government officials
 42 who have illegally attempted to collect or assess taxes against sovereign citizens who are "nontaxpayers". See *Bivens v. Six*
 43 *Unknown Named Agents of Federal Bureau of Narcotics*, [403 U.S. 388](#); 91 S.Ct. 1999 (1971).

44 *"A "Bivens action" provides action for damages to vindicate constitutional right when a federal government*
 45 *official has violated such right; action is available if no equally effective remedy is available, no explicit*
 46 *congressional declaration precludes recovery, and no "special factors counsel hesitation." Rauschenberg v.*
 47 *Williamson, C.A. 11(Ga). 785 F.2d 985, 987.*

48 *""Bivens action" is nonstatutory counterpart of suit brought pursuant to §1983, and is aimed at federal, rather*
 49 *than state, officials. Mahoney v. National Organization of Women, D.Conn., 681 F.Supp. 129, 132.*

50 *"In "Bivens action," damages may be obtained for injuries consequent upon violation of Constitution by federal*
 51 *officials. Kingsley v. Bureau of Prisons, C.A.2 (N.Y.), 937 F.2d 26, 31."*

1 [Words and Phrases, Vol. 40, p. 134]

2 The party we are suing in a Bivens action is usually a federal official as a private individual, and because it is an individual,
3 then sovereign immunity of the federal government cannot be asserted to evade liability. Bivens actions involve injuries
4 that cannot be addressed or redressed through statutory means, usually because Congress has refused to pass a statute or
5 law making a harmful action of a federal official illegal. The wrongful collection of federal taxes against nontaxpayers is
6 an example of a behavior congress refuses to make illegal, because they want to STEAL your money with impunity! Here
7 is what one district court said about this:

8 "Although Fourteenth Amendment's equal protection clause applies only to states, Fifth Amendment's due
9 process clause contains equal protection component applicable to federal government."

10 "Statutory actions may give breadth to constitutional rights, but congressional inaction cannot suffocate them."

11 "Among other things, the Constitution is a compendium of rights, and their enforcement does not depend on
12 statutory enrollment. As Bivens establishes, legislative inaction does not vitiate constitutional rights. Statutory
13 actions may give breath to constitutional rights, but congressional inaction cannot suffocate them."
14 [Davis v. Passman, 544 F.2d 865 (1977)]

15 Bivens actions are based on the idea that public officials are not free of liability if they commit a wrong that is not
16 authorized by their delegated authority:

17 "But immunity from suit is a high attribute of sovereignty--a prerogative of the State itself--which cannot be
18 availed of by public agents when sued for their own torts. The 11th Amendment was not intended to afford them
19 freedom from liability in any case where, under color of their office, they have injured one of the State's
20 citizens. To grant them such immunity would be to create a privileged class free from liability from wrongs
21 inflicted or injuries threatened. Public agents must be liable to the law, unless they are to be put above the
22 law." Citing Hopkins v. Clemson Agri. College, 221 U.S. 636.
23 [Old Colony Trust Co. v. Seattle, [271 U.S. 427](#); 70 L.Ed. 1019 (1926)]

24 On many occasions, the government will substitute itself as the defendant in a Bivens suit and in doing so, may not assert
25 sovereign immunity. This may only occur, according to the Anti-Injunction Act, if the party injured is not the "taxpayer" or
26 person against whom the tax was assessed, which means they are an innocent third party who has been injured by wrongful
27 collection action. The Anti-Injunction Act states the following with regard to substitution of itself as party for the federal
28 official:

29 **26 U.S.C. §7426 Civil actions by persons other than taxpayers**

30 ...

31 (e) Substitution of United States as party

32 If an action, which could be brought against the United States under this section, is improperly brought against
33 any officer or employee of the United States (or former officer or employee) or his personal representative, the
34 court shall order, upon such terms as are just, that the pleadings be amended to substitute the United States as
35 a party for such officer or employee as of the time such action was commenced upon proper service of process
36 on the United States."

37 Do you get the idea from the above that the government runs a protection racket so its employees who are acting outside the
38 law will be free of legal consequence for their improprieties? Sure looks that way to us!

39 For further information on the subject of Injunction Actions, read the U.S. Attorney's Manual, Section 6-5.330 entitled
40 "Injunction Actions" at:

41 http://www.usdoj.gov/usao/eousa/foia_reading_room/usam/title6/5mtax.htm - 6-5.330

42 2.4.3 **Defending Yourself Against Charges of Being "Frivolous"**

43 When you are litigating in a federal court against the IRS, you have two opponents who are both defending the government:

- 1 • The U.S. attorney with the Department of Injustice (D.O.J.), who will be representing the IRS, and
2 • The judge.

3 As we pointed out in section 5.4.9 of our *Great IRS Hoax* book, the Department of Justice has *no lawful delegated authority*
4 to prosecute Subtitle A Tax Crimes, and even if they did, they aren't authorized to do so outside of the federal United
5 States/federal zone. We also pointed out in section 5.5.4 of the Great IRS Hoax book that federal courts have no lawful
6 delegated authority to enforce criminal provisions of the Internal Revenue Code no matter where the offense occurred. This
7 is because the Supreme Court has ruled repeatedly that the federal government has no "police powers" within the union
8 states and only the state government have this power. This basis alone ought to be enough to get any tax prosecution
9 initiated by the government thrown out of federal court as frivolous! However, the corruption and gameplaying doesn't
10 stop there. We're only getting started folks. Now do you understand why Irwin Schiff says that more federal crimes occur
11 daily on the federal bench in federal court than anywhere else in the country?

12 When patriots do their homework and use their Constitutional rights and legal research effectively when litigating, they can
13 and often do back the government into a corner and make them desperate. If you successfully disarmed the government of
14 their chief weapons and all their bombastic and rhetorical tools and evidence, corrupt judges and attorneys for the
15 government will then grasp for the equivalent of the "race card" by trying to falsely accuse these successful patriots of
16 using "frivolous" arguments or of being "vexatious litigants". They know that in order to win, they have to paint you with
17 a negative word or stereotype to make you look bad in front of the jury and the judge and thereby increase their chances of
18 winning. They also have to get some negative words into the court record so the appeals court will have something to
19 slander you with also, even if it isn't true. They know that this will deter you from coming back with an appeal if they
20 wrongfully make a finding against you. This approach is a red herring intended to make slanderous charges stick against
21 you so the judge can fine or sanction you and thereby take attention away from them having to defend against your sound
22 and valid legal arguments. This kind of extortion is also designed to empty your pockets so you can't afford to defend
23 yourself by filing an appeal. The reasoning on their part is:

24 *"If you repeat a lie often enough and forcefully enough, people will begin to believe it!"*

25 Such tactics are the government's way of financially "punishing" dissenters, just like the Communists punished political
26 dissidents. The First Amendment is supposed to guarantee us a right to free speech and to petition the government for
27 redress of grievances at all times, but this seldom stops corrupt judges from financially sanctioning people who expect their
28 rights to be honored! Judges will act in court like you don't have any rights, and as long as you claim to be a "U.S. citizen"
29 or a "U.S. person" occupying the federal zone by filing a form 1040, they will be right! These tactics, of course, are
30 unethical, emotionally abusive, and irrational, but they are part of the "psyops" (psychological operations) campaign the
31 government systematically uses against sovereign Americans to maintain the extortionary slave tax called the income tax.
32 Its illegal, its brutal, its unfair, and as long as we don't fight it on the political front by getting judges who use it FIRED and
33 sanctioned and stripped of their retirement pay, it will continue. This is one of the reasons we believe that federal judges
34 need to be elected rather than appointed by the president, because it would stop these abuses immediately.

35 The intent of this section is therefore to teach you how to defend against charges of being "frivolous" in order to increase
36 your chances of winning. Let's start off with a definition of "frivolous" from Black's Law Dictionary, Sixth Edition, page
37 668:

38 **Frivolous:** *Of little weight or importance. A pleading is "frivolous" when it is clearly insufficient on its face,*
39 *and does not controvert the material points of the opposite pleading, and is presumably interposed for mere*
40 *purposes of delay or to embarrass the opponent. A claim or defense is frivolous if a proponent can present no*
41 *rational argument based upon the evidence or law in support of that claim or defense. Liebowitz v. Aimexco*
42 *Inc., Colo.App., 701 P.2d 140, 142. Frivolous pleadings may be amended to proper form, or ordered stricken,*
43 *under federal and state Rules of Civil Procedure.*

44 **Frivolous action.** *Groundless lawsuit with little prospect of success; often brought to embarrass or annoy the*
45 *defendant. See Failure to state cause of action.*

46 **Frivolous appeal.** *One in which no justiciable question has been presented and appeal is readily recognizable*
47 *as devoid of merit in that there is little prospect that it can ever succeed. Brooks v. General Motors Assembly*
48 *Division, Mo.App., 527 S.W.2d 50, 53. IN federal practice, if a court of appeals determines that an appeal is*
49 *"frivolous," it may award damages and single or double costs to the appellee. Fed.R.App.P. 38.*
50 *[Black's Law Dictionary, Sixth Edition, page 668]*

1 The elements necessary to prove frivolity therefore include:

- 2 1. Of little weight or importance. (According to who: the judge or an objective written standard that can be clearly
3 proved, and WHAT objective standard?).
4 2. Groundless (not based on a legal claim and doesn't prove the elements necessary to prove that claim. See section
5 6.9 of the *Tax Fraud Prevention Manual* for how to build a good legal claim).
6 3. Little chance of succeeding. Once again, according to what: the judge or an objective written standard that can be
7 clearly shown or proved?
8 4. Insufficient pleading that doesn't address the issues.
9 5. Designed or intended mainly to embarrass the opponent

10 The Federal Rules of Civil Procedure (F.R.C.P.) authorize judges to sanction litigants for frivolous arguments. Below is a
11 cite from the Notes of Advisory Committee on 1980 amendments to Rules.
12 Subdivision (f), Rule 26, found at <http://www2.law.cornell.edu/cgi-bin/folio/cgi.exe/frcp/query=frivolous/doc/{@2499}?:>

13 *If the court is persuaded that a request is frivolous or vexatious, it can strike it. See Rules 11 and 7(b)(2).*

14 The notes on Rule 11 of F.R.C.P. at the above website also state on the subject of sanctions for frivolous arguments under
15 Rule 11:

16 *Sanctions that involve monetary awards (such as a fine or an award of attorney's fees) may not be imposed
17 on a represented party for violations of subdivision (b)(2), involving frivolous contentions of law. Monetary
18 responsibility for such violations is more properly placed solely on the party's attorneys. With this limitation,
19 the rule should not be subject to attack under the Rules Enabling Act. See Willy v. Coastal Corp., ___ U.S. ___
20 (1992); Business Guides, Inc. v. Chromatic Communications Enter. Inc., ___ U.S. ___ (1991). This restriction
21 does not limit the court's power to impose sanctions or remedial orders may have collateral financial
22 consequences upon a party, such as dismissal of a claim, preclusion of a defense, or preparation of amended
23 pleadings.*

24 *[Fed. Rule. Civ. Proc. Rule 11]*

25 So when your arguments are frivolous, the court can either sanction *your attorney* financially, or strike your pleadings
26 entirely, leaving you defenseless with nothing to argue in front of the court, because you can only argue what is in your
27 pleadings! If you are litigating in pro per, the above rule would seem to imply that you can't be sanctioned. However, the
28 judge who is attempting to sanction your attorney has to meet the burden of proof and honor your due process rights under
29 the Fifth, Sixth, and Seventh Amendments. He must, for instance:

- 30 1. Provide evidence or proof on the record supporting his claim that your case is "frivolous".
31 2. Give you a jury trial if you request one as part of the determination of whether it is frivolous.
32 3. Have the charges heard and ruled upon by a judge other than himself based on the evidence he presents.

33 If any of the above elements are missing, then you have been deprived of due process and the judge's ruling on the
34 contempt or frivolous sanctions is a void judgment that can be vacated (nullified) at any time without a statute of
35 limitations! Realize also that a "threat" by a judge to sanction you for either frivolous pleadings or contempt is simply a
36 charge or accusation against you designed to intimidate and coerce you. It is NOT, however, a judgment, nor is the judge
37 solely allowed to make the judgment of frivolity or contempt *himself* on a case he is hearing, since this would be a conflict
38 of interest in violation of 28 U.S.C. §455. In many cases, if you are using an attorney instead of litigating yourself in pro
39 per, your attorney will also try to convince you that the sanction was against you rather than him, so he doesn't have to pay
40 it personally. We have a joke about this that helps reveal why he might do this:

41 **YOU JUST GOTTA TRUST YOUR ATTORNEY**

42 *The Godfather, accompanied by his attorney, walked into a room to meet with his accountant. The Godfather
43 asked the accountant, "Where's the three million bucks you embezzled from me?" The accountant didn't answer.
44 The Godfather demanded again, "Where's the three million bucks you embezzled from me?"*

45 *The attorney interrupted, "Sir, the man is a deaf-mute and cannot understand you, but I can interpret for you."*

46 *The Godfather said, "Well, ask him where the !@#\$ money is." The attorney, using sign language, asked the
47 accountant where the three million dollars was.*

1 The accountant signed back, "I don't know what you're talking about." The attorney interpreted to the
2 Godfather, "He doesn't know what you're talking about."

3 The Godfather pulled out a pistol, put it to the temple of the accountant, cocked the trigger and said, "Ask him
4 again where the !@#\$ money is!"

5 The attorney signed to the accountant, "He wants to know where it is!"

6 The accountant signed back, "Okay! Okay! The money's hidden in a suitcase behind the shed in my backyard!"

7 The Godfather said, "Well, what did he say?"

8 The attorney interpreted to the Godfather, "He says you don't have the guts to pull the trigger."

9 What are some ways we can defend against such clearly unethical and illegal judicial and DOJ and legal profession tactics?
10 Here are a few very successful techniques you should incorporate into every aspect of your litigation against the
11 government:

- 12 1. Prevent frivolous charges by including an affidavit of true facts in every pleading that you file with the court. Filing
13 the pleading with an affidavit or notary seal makes it a "verified" pleading or motion. The affidavit should declare
14 under penalty of perjury the facts and evidence needed to establish your claim or defense. Remember that you are the
15 injured party in most cases and in addition to acting in pro per as your own attorney, you also have the ability to act as
16 a witness. No pleading can be called frivolous which includes such an affidavit. Your government opponent cannot
17 act as a witness, so this puts you at an advantage over him.
- 18 2. If you are the moving party or the plaintiff, ensure that you clearly establish the subject matter jurisdiction of the court
19 to act in your pleadings. The moving party who is seeking to invoke the court's jurisdiction always bears the burden of
20 establishing that such jurisdiction exists. Jurisdiction of the court cannot either be waived by the judge or stipulated by
21 the opposing parties, it must be proven by the moving party using law and evidence and it must be done on the court
22 record.
- 23 3. Emphasize that you are petitioning the government for redress of grievances under the First Amendment. This is a
24 right guaranteed by the constitution, and the exercise of rights cannot be penalized, taxed, or fined by the government!
- 25 4. Always demand a jury trial. The Seventh Amendment to the U.S. Constitution guarantees a jury trial. 28 U.S.C.
26 §2402 also requires that if you are suing the U.S. government, you are entitled to a jury. However, you will only get a
27 jury if you ask for one in your pleadings.

28 "Ask not and ye shall DEFINITELY receive not."

- 29 5. If you are the defendant and you amended your "U.S. citizenship", emphasize repeatedly both in your pleadings and
30 your oral arguments that you have been deprived of due process of law because the jury is not a jury of your peers. People
31 cannot serve on any federal juries these days without being a "U.S. citizen" and since you, the accused, are not
32 a "U.S. citizen" under 8 U.S.C. §1401, but rather a "National" under 8 U.S.C. §1101(a)(21), then its you, a sovereign
33 against a group of communists from the totalitarian socialist democracy who are part of the federal corporation called
34 the "United States**" and that is wrong.
- 35 6. Make sure you pick issues for which there is a controversy about facts, so that a jury must be involved in order to rule
36 on the case. Judges will incorrectly tell you that their role is to rule on law, while the role of the jury, they will say, is
37 to rule only on facts. *In fact, juries can rule on both the laws and the facts when there is an obvious conflict of interest
38 on the part of the judge, and you should communicate that to the jury frequently throughout the trial.* Thomas
39 Jefferson agreed with this when he said (see <http://famguardian.org/Subjects/Politics/thomasjefferson/jeff1520.htm>
40 under "Jury Nullification" and <http://famguardian.org/Subjects/Politics/thomasjefferson/jeff1270.htm> under "Judicial
41 Branch"):

42 "With us, all the branches of the government are elective by the people themselves, except the judiciary, of
43 whose science and qualifications they are not competent judges. Yet, even in that department, we call in a jury
44 of the people to decide all controverted matters of fact, because to that investigation they are entirely
45 competent, leaving thus as little as possible, merely the law of the case, to the decision of the judges."
46 [Thomas Jefferson to A. Coray, 1823. ME 15:482]

47 "It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take
48 on themselves to judge the law as well as the fact. They never exercise this power but when they suspect

1 *partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English*
 2 *liberty."*

3 [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

4 *"If the question before [the magistrates] be a question of law only, they decide on it themselves: but if it be of*
 5 *fact, or of fact and law combined, it must be referred to a jury. In the latter case of a combination of law and*
 6 *fact, it is usual for the jurors to decide the fact and to refer the law arising on it to the decision of the judges.*
 7 *But this division of the subject lies with their discretion only. And if the question relate to any point of public*
 8 *liberty, or if it be one of those in which the judges may be suspected of bias, the jury undertake to decide both*
 9 *law and fact. If they be mistaken, a decision against right which is casual only is less dangerous to the state and*
 10 *less afflicting to the loser than one which makes part of a regular and uniform system."*

11 [Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:179]

12 *"The juries [are] our judges of all fact, and of law when they choose it."*

13 [Thomas Jefferson to Samuel Kercheval, 1816. ME 15:35]

14 If both parties agree on the facts, then the judge will try to take advantage of this by eliminating the jury and doing a
 15 summary or declaratory judgment. Always make sure you pick at least one issue of fact that you know the government
 16 won't agree to and which will therefore require a jury to decide so that the government's power will be constrained by
 17 that of the jury. Having a jury there will also keep the judge from becoming a tyrant because he will be watched by
 18 concerned citizens on the jury who want their rights protected from government abuses.

19 7. *Use only mainstream, successful arguments that you can easily explain to juries.* A case cannot be described as
 20 frivolous which relies on arguments that have never been challenged or refuted in court, or for which there is no court
 21 record of the challenge because the case was unpublished. Successful arguments by patriots are often made
 22 unpublished by the courts so that others won't find out about them. This is part of the government cover-up you
 23 should expect and expose to the jury. Cases that are unpublished can't be cited as authorities! Therefore, when you
 24 use successful mainstream arguments, the government will have a hard time finding case cites or authorities to use
 25 against you, and because silence against your arguments by the government constitutes acquiescence in the legal field,
 26 you will kick their butt in front of the jury! We have a list of successful and mainstream arguments you can use later in
 27 section 2.5.5.6.

28 8. *Keep your arguments laser focused.* Pick only a few key arguments instead of a long laundry list of complicated
 29 issues. If you get wrapped up on complicated issues like the 861 issues, you will confuse the judge and the jury, and
 30 this will make them reluctant to rule in your favor. Even though they are supposed to give you, the accused, the benefit
 31 of the doubt, they will typically give the government the benefit of the doubt absent clearly defined arguments and
 32 claims on your part as a pro per litigant.

33 9. *Call ahead of each hearing and request a preread.* A "preread" is a request to the judge to review certain parts of your
 34 pleadings in advance of the hearing so that he will be familiar with them. Either side can request a preread, and calling
 35 the judge or his clerk before the hearing can also help build a rapport with the judge that will advantage your case.
 36 Prereads are typically requested and accomplished a day or so before your scheduled hearing, and the court rules in
 37 many courts often define the rules under which you can request "prereads". In your preread request, select succinct
 38 parts of your pleadings or evidence that emphasize key issues and the rational basis for your claim with that issue.

39 10. *When you are contradicting your opponent, use the government's own words against them.* Don't rely on your own
 40 opinion or belief. This book has lots of cites from the government's own mouth proving the illegality of the income
 41 tax as it is enforced. Quote these sources frequently as proof of your own position.

42 11. *If your arguments are rational, logical, and unemotional, your chances of being called "frivolous" are correspondingly reduced.* Don't get emotionally wrapped up in the issues, but at the same time, be passionate about
 43 what you believe because the judge and the jury will buy it!

44 12. *A passionate appeal can make a big difference.* Be assertive, practical, and respectful at all times with everyone.
 45 "Do you homework and know your facts but remember: It's passion that persuades!"

46 13. *Anticipate arguments of your opponents and disprove them in your pleadings before you ever get into court.* This will
 47 silence the ignorant babblings of your opponent before you ever get in the courtroom.

48 14. *Question all authorities cited by your opponent.* If he cites court precedents/cases in his pleadings as authorities for his
 49 position, look every one of them up and make sure you understand the weak points of his authorities.

50 15. *Keep the size of your pleadings and evidence to a minimum.* Long or voluminous pleadings can create a big burden on
 51 the judge to read a lot of materials. This may get him mad and want to sanction you for creating extra work for him
 52 and your other government opponent. One way to minimize the bulk of your pleadings and evidence is to "lodge"
 53 larger evidentiary exhibits before a hearing so they don't need to become a permanent part of your court record. You
 54 "lodge" an exhibit by coming into court and providing to the clerk the exhibit and a notice of lodgment. A copy of the

1 notice of lodgment is then sent to your opponent, which is a way of putting him on notice that he should come in and
2 read what you have submitted to the court.

3 **2.4.4 Commercial Law and the U.C.C.**

4 In addition to defrauding the People by using “Words of Art” to change the meanings of words, the IRS also uses the
5 Uniform Commercial Code (U.C.C.) as a tool of extortion to steal your substance under the guise of law. The Legislative
6 History of the Federal Tax Lien Act of 1966, P.L. 89-719, explains that the entire taxing and monetary systems were placed
7 under the Uniform Commercial Code. The U.C.C. is the code that regulates all negotiable instruments. It was previously
8 called the Law Merchant and the Negotiable Instrument Law. The U.C.C. has been grossly abused by the IRS. It is
9 essential that we understand how the UCC operates in order to have the upper hand in our dealings with the IRS. The
10 essential elements of the Commercial Law are good, being based upon:

- 11 1. Good faith action.
12 2. Clean hands doctrine.
13 3. Fair business practices.
14 4. Full disclosure.
15 5. Duty of care.
16 6. Just compensation.
17 7. Equal protection of the law.
18 8. Mercy.
19 9. Grace.

20 **2.4.4.1 Under the Laws of Commerce, Truth is Sovereign**

21 The foundation of the Uniform Commercial Code (U.C.C.) is Commercial Law. The foundation of Commercial Law is
22 based upon certain universal, eternally just, valid, moral precepts and truths. The basis of Commercial Law is the Law of
23 Exodus (i.e. The 10 Commandments) of the Old Testament and Judaic (Mosaic) Orthodox Hebrew Commercial law. The
24 Laws of Commerce have remained unchanged for at least six thousand years and form the basis of western civilization, if
25 not all nations. This law of commerce therefore applies universally throughout the world. Real Commercial Law is non-
26 judicial and is prior and superior to, the basis of, and cannot be set aside or overruled by the statutes of any government,
27 legislature, governmental or quasi-governmental agencies, courts, judges, and law enforcement agencies, which are under
28 an inherent obligation to uphold said Commercial Law. Commercial Law is a “War of Truth” expressed in the form of an
29 intellectual weapon called an *Affidavit*. An Affidavit is merely a written list of facts or truths signed under penalty of
30 perjury and usually notarized. The person composing and signing an affidavit is called the “affiant”. It is “survival of the
31 fittest” where the last unrebutted stands triumphant.

32 In the Laws of Commerce, the eternal and unchanging principle of the law are:

- 33 1. A workman is worthy of his hire. Authorities: Exodus 20:15; Lev. 19:13; Matt. 10:10; Luke 10:7; II Tim. 2:6. Legal
34 maxim: “It is against equity for freemen not to have the free disposal of their own property.”
35 2. All are equal under the law (God’s Law-Moral and Natural Law). Authorities: Exodus 21:23-25; Lev. 24:17-21; Deut.
36 1:17, 19:21; Matt. 22:36-40; Luke 10:17; Col. 3:25. Legal maxims: “No one is above the law.”; “Commerce, by the
37 law of nations, ought to be common, and not to be converted into a monopoly and the private gain of a few.”
38 3. In commerce, truth is sovereign. See Exodus 20:16; Psalms 117:2; John 8:32; II Cor. 13:8. Legal maxim: “To lie is to
39 go against the mind.” Oriental proverb: “Of all that is good, sublimity is supreme.”
40 4. Truth is expressed in the form of an Affidavit. See Lev. 5:4-5; Lev. 6:3-5; Lev. 19:11-13; Num. 30:2; Matt. 5:33;
41 James 5:12.
42 5. A matter must be expressed to be resolved. See Heb. 4:16; Phil. 4:5; Eph. 6:19-21. Legal maxim: “He who fails to
43 assert his rights has none.”
44 6. An unrebutted affidavit stands as truth in commerce. See 1 Pet. 1:25; Heb. 6:13-15. Legal maxim: “He who does not
45 deny, admits.”
46 7. An unrebutted affidavit becomes a judgment in commerce. See Heb. 6:16-17. Any proceeding in court, tribunal, or
47 arbitration forum consists of a contest, or “duel,” of commercial affidavits wherein the points remaining unrebutted in
48 the end stand as the truth and the matters to which the judgment of the law is applied.

- 1 8. He who leaves the field of battle first (does not respond to Affidavit) loses by default. See Book of Job; Matt 10:22.
2 Legal maxim: "He who does not repel a wrong when he can occasions it."
3 9. Sacrifice is the measure of credibility. One who is not damaged, put at risk, or willing to swear an oath on his
4 commercial liability for the truth of his statements and legitimacy of his actions has no basis to assert claims or charges
5 and forfeits all credibility and right to claim authority. See Acts 7, life/death of Stephen. Legal maxim: "He who
6 bears the burden ought also to derive the benefit."
7 10. A lien or claim, under commercial law, can only be satisfied by one of the following actions. See Gen. 2-3; Matt 4;
8 Revelation. Legal maxim: "If the plaintiff does not prove his case , the defendant is absolved."
9 10.1. A rebuttal Affidavit of Truth, supported by evidence, point-by-point.
10 10.2. Payment.
11 10.3. Agreement.
12 10.4. Resolution by a jury according to the rules of common law.

13 Because truth is sovereign in commerce and everyone is responsible for propagating the truth in all speaking, writing, and
14 acting, all commercial processes function via affidavit certified and sworn on each affiants commercial liability as "true,
15 correct, and complete," attesting under oath re the validity, relevance, and veracity of all matters stated, and likewise
16 demanded. Usually in written matters, such as on an IRS Form 1040, 8300, etc., voter registration application, driver's
17 license application, notary form for document certification, application for a Treasury Direct Account, and on nearly every
18 document that those who run the System desire anyone to sign in a commercially binding matter, signature is required
19 under penalty of perjury "true, correct, and complete." In a court setting, however, testimony (oral commercial affidavit) is
20 stated in the judicial equivalent by being sworn to be "the truth, the whole truth, and nothing but the truth, so help me God."
21 As well the need for asserting all matters under solemn oath of personal, commercial, financial, and legal liability for the
22 validity of each and every statement, participant must provide material evidence, i.e. ledgering/bookkeeping, substantiating
23 that each fact or entry is true, valid, relevant, and verifiable. Without said acceptance of liability and facts provided to
24 support one's assertions, no credibility is established.

25 **2.4.4.2 An Unrebutted Affidavit Stands as Truth**

26 "*Court of Appeals may not assume the truth of allegations in a pleading which are contradicted by affidavit.*

27 *Where affidavits are directly conflicting on material points. It is not possible for the district judge to "weight"*
28 *the affidavits in order to resolve disputed issues; except in those rare cases where the facts alleged in an*
29 *affidavit are inherently incredible, and can be so characterized solely by a reading of the affidavit, the district*
30 *judge has no basis for a determination of credibility."*

31 *[Data Disc, Inc. v. Systems Tech. Assocs., Inc. 557 F.2d 1280 (9th Cir. 1977)]*

32 A major shortcoming in Codified Commercial Law that the IRS likes to capitalize on is that an unrefuted claim is presumed
33 to be true. That is why the citizen MUST always and immediately respond to any and all erroneous claims made by the
34 IRS. According to Commercial Law, the rebuttal must be made in 72 hours from the time of presentment. The rebuttal for
35 an erroneous tax bill can be as simple as, "I don't owe this and this is not a true bill of commerce." One of the necessities
36 of Commercial Law is that all affidavits must be signed and attested to be "true, correct, and complete." The IRS cannot
37 and does not attest its "presentments" to individuals. When properly utilized, the ultimate advantage in Commercial Law
38 goes to the Sovereign who has the final, unrebuttable truth on his or her side as an affidavit. By understanding the rules
39 that the IRS operates under, it becomes a simple matter to beat them at their own game! Commercial Law is nonjudicial.
40 That's how the IRS takes away Citizen's property without a day in Court. However, Patriots are currently using the non-
41 judicial aspect of the Commercial Law to lien the property of corrupt Government officials who do not uphold their oath
42 and known duty to support the Constitution.

43 The U.C.C. doesn't acknowledge the sovereignty of the people or the Bill of Rights. It only deals with paper. U.C.C. §1-
44 103.6 is your "recourse" from the U.C.C. into the Common Law and the Bill of Rights. It states that the Code (U.C.C.)
45 must be in harmony with the Common Law, as follows:

46 *The Code is complimentary to the Common Law, which remains in force, except where displaced by the code.*
47 *A statute should be construed in harmony with the Common Law, unless there is a clear legislative intent to*
48 *abrogate the Common Law...The code cannot read to preclude [prevent or exclude] a Common Law action."*

1 There is a remedy, within the Uniform Commercial Code that you can use to reserve all of your fundamental and common
2 law rights and remove yourself from the unjust provisions of the U.C.C. and other codes which are contradictory or not in
3 harmony with your rights and justice. For example, such reservation retains your Common Law right not to be compelled
4 under a commercial agreement that you did not knowingly, voluntarily, and intentionally enter into. Further, the common
5 law is based upon “justice, truth, and reason.” A reservation of your common law rights also takes you out of the injustice
6 of the absurd “presumptive law” where red is green. Also, by reserving your Common Law rights, you can compel the
7 prosecutor in any case against you to file a valid “verified complaint” in which he would need to bring forth a “party
8 injured by your actions”. You are also reserving all of your inalienable rights guaranteed by the Bill of Rights, such as not
9 being a witness against yourself, the right to be secure in your person, houses, papers and effects against unreasonable
10 searches and seizures, the right to a jury, the right to not be held for a capital crime without a grand jury indictment, etc.

11 There are three judicially recognized forms of testimony – affidavits, depositions and direct oral examination. Unless facts
12 of any given case are verified by the testimony of a competent witness, a judgment is void and can be vacated at any time.
13 The principle has the same application in administrative as well as judicial forums. In the event there isn’t a competent
14 witness to verify facts through one of the three recognized forms of testimony, the decision-maker doesn’t have subject
15 matter jurisdiction. No judgment or ruling other than declaring lack of subject matter jurisdiction can be made.

16 There are two essential elements to a case – facts and law. In order to secure a favorable judgment or ruling, the advocate
17 must be able to prove facts of the case and then must prove application of law to whatever facts he can prove. Where tax
18 issues are concerned, the taxman must prove application of taxing and liability statutes to the facts of any given case. In the
19 event he isn’t able to meet these requirements, he doesn’t have a valid claim.

20 Through the years we have seen a variety of sworn statements people described as affidavits. Unfortunately, most break
21 one or both of the cardinal rules that default affidavits. Affidavits are testimony that set out facts. They cannot state
22 conclusions of law and they cannot be argumentative. If an instrument does either, it doesn’t qualify as testimony, and
23 regardless of what it is called, it doesn’t qualify as testimony by affidavit in a court of law.

24 Due process in the course of the common law, which governs the American system of jurisprudence, requires facts and law
25 to be established separately. The jury handles the facts of the case and the judge usually handles the law. Only after both
26 are firmly in place can the trier of fact, which is usually a jury, determine application of law to whatever facts are proven in
27 the case.

28 Is an IRS examination officer a competent witness who has first-hand knowledge of facts that would make him qualified to
29 sign an affidavit? No, examination officers rely on documents produced by and testimony of third parties. In fact, in the
30 context of examination procedural rules published at 26 CFR § 601.105, examination officers are supposed to be impartial;
31 they are prohibited from favoring the government or the taxpayer when making liability decisions. In the event that they
32 receive a protest from a taxpayer, they must resolve all contested matters of fact and law before proceeding further. The
33 officer can (1) directly resolve the controversy, (2) request a national office technical advice memorandum, or (3) refer the
34 case to the appeals office. This basic mandatory procedure is reiterated in § 4.10.8 of the Internal Revenue Manual. The
35 only other alternative is to withdraw and/or rescind whatever notice and demand he or she issued. Essential elements for
36 examination officer consideration are listed in § 4.10.7 of the Internal Revenue Manual.

37 **2.4.4.3 Requirements for a valid Affidavit**

38 In order to be a valid, an affidavit must satisfy the following four criteria:

- 39 1. Must identify who the affiant is.
40 2. Must identify who the notary is.
41 3. All statements made must be based on personal knowledge.
42 4. Any statements made that are false are subject to penalty of perjury within the jurisdiction of the court that will try the
43 case.

44 Affidavits cannot and should not make legal arguments. They should stick to facts and avoid law as much as possible.
45 When composing affidavits, make either short, positive statements of fact or negative averments. Place the burden of proof
46 on your opponent. Don’t cite authorities or incorporate materials by reference unless you prepared the referenced material

1 and it is signed and dated. Do not make a statement like, "I am not a taxpayer"—that's an opinion. Instead state, "I am not
2 in receipt of any document which verifies that I am a taxpayer owing a tax to the treasury"—that's a fact!

3 **2.4.4.4 All Rights Reserved Without Prejudice**

4 Following is your recourse back into Common and Constitutional Law:

5 *UCC 1-308:*

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

9 This "Reservation of Rights" can be exercised by making the following notation above your signature on contracts and
10 agreements and other documents requiring your signature:

11 *"All Rights Reserved, Without Prejudice UCC 1-308"*

12 Or

13 *"Without Prejudice UCC 1-308"*

14 Under the UCC, the effect of reservation is the preservation of whatever rights the person then possesses and prevents the
15 loss of such rights by application of concepts of waiver or estoppel.

16 Your greatest protection is provided by reserving your rights in writing, preferably on every document you sign. However,
17 the U.C.C. does state that it is not a requirement that such reservation of rights be written but they must be explicit.
18 Explicit means fully and clearly expressed or demonstrated; leaving nothing implied.

19 The common debtor Citizen, or someone interested in the rights of American Citizens did not write the Uniform
20 Commercial Code or its predecessors, the Law Merchant or The Negotiable Instrument Law. The history of this Code
21 shows that it was originally created by "barbarians" to codify and give the semblance of legality to "robbery" by the
22 creditors! These documents were written by and for the benefit of creditors, without any "separation of powers"
23 protections, without due process for the debtor, and without respect for any equity the debtor may have invested in property
24 that the creditor may seize. Therefore, it is imperative that you always reserve your rights on all signed documents.

25 You can view the Uniform Commercial Code yourself on the web at:

26 <http://www.law.cornell.edu/ucc/ucc.table.html>

27 The law library should carry two editions of the U.C.C. compiled by two different publishers. The version that is used here
28 and is the easiest to understand is the Anderson version. It is written in plain English.

29 Older freedom books refer to UCC 1-207 instead of UCC 1-308. UCC 1-207 was repealed in 2004 and is now replaced
30 with UCC section 1-308.

31 **2.4.4.5 The Notary Certificate of Default Method: VERY EFFECTIVE!**

32 The Notary Protest Method (NPM) is an administrative technique based on the Uniform Commercial Code (UCC) that
33 involves the presentment of strictly commercial negotiable instruments to financial institutions such as banks, creditors,
34 mortgage companies, etc. Commercial negotiable instruments include things such as promissory notes, bills of exchange,
35 bonds, and checks. The NPM method provides an administrative, nonjudicial method that uses a notary public to create
36 certified, court-admissible evidence that the financial institution has dishonored a financial instrument that you want them
37 to accept. Statutes exist on the law books in many states documenting and regulating how and under what circumstances
38 this method may be used in several states. If you go on the internet and search for the phrase "notarial protest", you will
39 find that this is a procedure used all over the world.

1 In the tax honesty movement, the most commonplace situation you will have to deal with is the stubborn, overworked, and
 2 incompetent government bureaucrat or agency that either ignores or refuses to respond to your correspondence relating to
 3 nonliability. The Notary Protest method has been adapted and modified for use in such situations against the IRS and your
 4 state taxing authorities in a revised process we call the “Notary Certificate of Default Method (NCDM)”.
 5

6 **WARNING:** We caution that you should be very careful *not* to mistakenly call this modified administrative procedure the
 7 “Notary Protest Method” because it does *not* relate to commercial negotiable instruments and because if you do, you could
 8 actually cause the state to pull the license on the notary you are using. State laws regulating notary publics are very specific
 9 and a notary can get in trouble with the state for improperly executing the Notary Protest Method documented in their
 10 statutes. When you also consider that you may attempt to use the notary protest method against state taxing authorities and
 11 these are the same authorities who license notaries, then you want to keep your notary public’s whistle very clean so they
 12 aren’t the object of state retribution for any reason. Therefore, be very careful in the language you use to describe what you
 13 are doing by not calling it the “notary protest method”.
 14

15 Several individuals claim a 100% success rate against state taxing authorities and the IRS using the Notary Certificate of
 16 Default Method, and we therefore encourage its use. The reason it works is because it is the same technique used by the
 17 IRS! There are several approaches similar to it, which are called such names as:
 18

- 19 • Nihil dicit judgment
 20 • Default judgment
 21

22 The approach is most effective within the administrative realm, but it is also effective in a litigation environment as well
 23 when properly used following a court judgment. The basis of this approach is the Bible and common law. Jesus said in the
 24 Bible in Matt. 5:25 the following:
 25

26 *“Agree with your adversary quickly, while you are on the way with him, lest your adversary deliver you to the
 27 judge, the judge hand you over to the officer, and you be thrown into prison.”*
 28 *[Matt. 5:25, Bible, NKJV]*

29 When Jesus said above to agree with your adversary, He didn't necessarily mean to *unconditionally* agree with them: you
 30 can always *conditionally* agree with the person you have issues with. When you make a conditional agreement, then you in
 31 effect have honored their request but imposed conditions to your performance of their request. If they respond by saying
 32 that they won't meet your conditions, then they have defaulted and dishonored your presentment and you are then legally
 33 entitled in a court of law to a default judgment or summary judgment in your favor and against them. To further explain
 34 how this technique works under the [Uniform Commercial Code](#), if a person presents a financial claim against you under
 35 commercial law, then you have exactly four options for responding as follows and you must pick one:
 36

37 **Table 2-2: Responses to a claim under the UCC**

#	<i>Result of your action</i>	<i>Your Response</i>	<i>Obligation on claimant to get his claim satisfied</i>
1	Honor	Perform or provide what is demanded	None.
2	Honor	Conditional acceptance	Must perform under the conditions you set in order to have a claim against you and if the claimant won't, then they have dishonored your offer and defaulted, and must also surrender the right to their claim against you.
3	Dishonor	Say you won't perform and raise a legal issue	Since you have defaulted and not disputed the basis for their claim, then the claimant can get a court judgment against you for the amount demanded.
4	Dishonor	Remain silent	Since you have defaulted and not disputed the basis for their claim, then they can get a court judgment against you for the amount demanded.

37 The key to making this technique work is to make your counterclaim or the conditions of your acceptance reasonable and
 38 lawful in the opinion of a judge and a jury. The more conditions you place upon your acceptance, the more difficult it
 39 becomes for the claimant to comply and therefore the less likely it is that he will comply and thereby make it necessary for
 40 you to perform in accordance with his demands. When applying this method to the IRS, all you are wanting is verification
 41

1 that you owe the debt they say you owe, that they have lawful authority to collect the alleged debt and institute enforcement
2 actions, and that they have followed all relevant law and administrative procedure in the process of establishing the
3 assessment, notifying you of it, and collecting.

4 Several people and organizations have been using the Notary Certificate of Default Method. Victoria Joy from San Diego,
5 California is one of them. She held a seminar in 2002 at the American Rights Litigators (ARL) office
6 (<http://www.eddiekahn.com/>) on the Uniform Commercial Code (UCC) and Notary Protests. ARL had her do a seminar for
7 them because she claimed to have a 100% success rate in court using her method of using the UCC and Notary Protests.
8 October 2001 was when she started the process. Unfortunately, Ms. Joy's processes aren't documented because Ms. Joy
9 had ARL sign a nondisclosure agreement that limits what they can sell or talk about.

10 When you boil it all down to its fundamental elements, dealing with the IRS or the government essentially becomes a
11 game; and in this game whoever dishonors the other person *first* in commerce is the one who loses. There are two ways in
12 which you can dishonor someone transacting with you. You do so by either giving them argument as to why they are
13 wrong or you remain silent over the period of time that you can't be silent. Ms. Joy's strategy is to let your adversary
14 dishonor you by getting them to argue with you or ignore you. Once they do that you can then go for an administrative
15 judgment against them through the process called the Notary Certificate of Default Method. However, if you dishonor your
16 opponent first then you are the one who loses. Thus, the premise is, you *must* respond to your adversary and you must agree
17 with them conditionally at all times.

18 The Notary Certificate of Default Method has a way of almost forcing the IRS, any government agency or even a private
19 individual to dishonor you in their interactions with you. This is done through a sequence of notarized correspondences
20 between you and your opponent, which is akin to getting an administrative judgment against someone. The person granting
21 the administrative judgment is the notary who is supervising and monitoring and enforcing your interactions with the third
22 party that you are corresponding with. They provide legal proof that you sent the conditional acceptance to the third party
23 and proof that there was no response. Since they are notaries and notaries are officers of the court, then an officer of the
24 court certifies with a notarized affidavit provided to you that you sent the conditional acceptance to the claimant and that
25 there was either no response or a dishonor of your offer. The notary is identified in your correspondence as the proper
26 person for the claimant to respond to. The notary then awaits the response of the claimant and when they refuse to respond,
27 then a notarized affidavit from the notary is provided to you indicating they defaulting and granting an administrative law
28 judgment against the claimant that you can take into a court of law to get a summary or default judgment against them.

29 The Notary Certificate of Default Method provides a very good way to keep your dealings with the IRS and your state
30 taxing authorities at the administrative level and prevents them from needing to escalate to the court level for resolution.
31 Whenever the IRS disagrees with our position on something we are supposed to be able to get an administrative law judge
32 review, but it never happens. A NCD method is an administrative process done by a notary that one can use to get a
33 remedy to a problem administratively. Notaries are officers of the court and as such they have much power in that position,
34 although most notaries don't realize that.

35 There are many things that a conditional acceptance must request as a proof of claim from the IRS. Ms Joy, for instance,
36 asks for something like 70-90 different proofs of claim. By making the proof of claim required exhaustive, you overwhelm
37 the IRS by requiring them to produce so many things to meet the burden of proof that there is just no way they will ever
38 respond. In that way, you can practically force the IRS or others to dishonor your conditional acceptance in their
39 transaction or commerce with you.

40 Where does the NCD method come into play as far as IRS agents are concerned? Well, anytime an IRS agent contacts you
41 it's always for one of two reasons. They will either be asking for performance if they are an examination agent or asking
42 for money if they are a collection agent. So, when they contact you that means they have made a *presumption* that they
43 have a claim on you. When you conditionally accept the agent's claim upon proof of claim that it is legitimate, they must
44 either come up with the proof or dishonor it. If they dishonor it, then you send them a notarized "Notice of Default and
45 Opportunity to Cure" letter notifying them that they have defaulted and thereby agreed to your position and you state in the
46 notice that you are giving them one more opportunity to cure the default before the judgment is final and is not appealable.
47 If they refuse to respond to the Notice of Default, then you send them a notarized certificate of default via certified mail.
48 You retain the certified mail receipts for all correspondence you send, and the notary signature on the documents you send
49 allow the documents to be directly admissible as evidence in a court of law.

1 What about past issues with the IRS? Let's say you argued with the IRS in the past where you already went against the
2 biblical principle in Matt. 5:25 of not arguing with your adversary. Is there any way to go back and revisit that past issue
3 using her method? Yes, it is possible. Nothing is ever closed, because you can always correct your mistake by doing a
4 conditional acceptance. The way you reopen the past issue is by asking the IRS for an accounting of the particular tax year
5 in question. They will give you what they say you owe and at that point you accept it conditionally and go through the
6 notarial protest process.

7 At the UCC seminar described above, Ms. Joy showed a recent example of how she did a NCD on Budget Rent A Car. She
8 rented a car from that company for a price that was supposed to be only \$45, but they charged her something like \$180
9 instead. Budget wouldn't refund the overage even when she showed them that what she signed said the price would only be
10 \$45. So, she went through the NCD method just like she would with the IRS. She accepted the \$180 claim they made
11 against her upon proof of claim that she did not sign that document that says it would only cost her \$45. There was more to
12 it than that, but that is the gist of what she did. Anyway, now that she has her certificate of default in place, she is currently
13 asking Budget Rent A Car to allow her to put them on a UCC-1 lien. Of course, the company is not going to agree to that.
14 But after she asks them that then she can go ahead and do it anyway since they will have lost at the administrative level.
15 The amount that she is going to put on the lien will be much higher than the amount Budget charged her. Evidently, she
16 will be including damages as part of her UCC-1 financing statement. Once she gets that UCC-1 filed, Budget's credit rating
17 will go south. The fact that notaries can do an administrative adjudication like that represents a lot of power. That's why
18 this process is kept low-key in the notary community.

19 Anytime you deal with the IRS it's entirely a commercial process because 27 CFR § 72.11 says violations of all revenue
20 laws are commercial crimes. That means any interaction that you have with the IRS is a commercial process since it
21 involves revenue laws. Therefore, the laws of the Uniform Commercial Code apply there. That's why the Fair Debt
22 Collection Practices Act (FDCPA) applies when the IRS tries to come collect from you; it's all commercial. Thus, the
23 Notary Certificate of Default Method is expected to be quite effective because it is so similar to the notary protest method
24 that state government authorize in state statutes.

25 We encourage everyone to search on the internet for notarial protest and see how many times it comes up around the world.
26 Here's another example of how powerful the process is in commerce. When searching the internet we found a court case
27 where someone put a UCC lien on this ship after it docked in a harbor, which froze it from leaving. The captain went
28 through the process of doing a notarial protest and won by default. That administrative judgment allowed him to take back
29 his ship and sail out of the harbor free and clear without the hassle and expense of going to court. This just goes to show
30 how effective the notarial protest can be and why we should be more familiar with it.

31 When it comes to tax matters we are supposed to have that kind of remedy with an administrative law judge review, but
32 nobody can ever get it. American Rights Litigators, for instance, has often tried to get such a review for their clients, but
33 the IRS would never give them one. It says in [26 U.S.C. §7429](#) of the Internal Revenue Code that we can get an
34 administrative law judge review, but the IRS will just ignore you if you request one. They never say, yes, but they never
35 say, no, either. The IRS did threaten to give Eddie Kahn an administrative law judge review once. He told them he would
36 love to have it, but evidently when they saw how enthusiastic he was about it they never gave it to him. This occurred
37 years ago when the IRS tried to say that the attorney American Rights Litigators (ARL) had at the time couldn't represent
38 ARL's clients regarding tax matters. They based their argument on the fact that ARL's attorney wasn't filing any tax
39 returns. The IRS tried to claim that he couldn't represent anyone who wasn't filing tax returns if he hadn't been filing his.
40 So, Eddie and the former ARL attorney flew to Washington, D.C. where they met with a high ranking IRS person and his
41 attorney. The IRS attorney threatened them repeatedly with an administrative law judge review for an official ruling on the
42 matter. But every time he did Eddie and the former ARL attorney welcomed it. Well, after that meeting the IRS never
43 redacted the former ARL attorney's CAF number. Also, ever since then they have never again tried to claim that ARL's
44 attorney or CPA couldn't represent anyone due to being a non-filer.

45 If you want to do a Notary Certificate of Default yourself, you will have difficulty finding a notary who knows how to do
46 the process. According to Victoria Joy, there are only four types of notaries that know how to do notary protests. They
47 involve certain notaries who work with debt collection companies, banks, real estate companies. These people do notarial
48 protests all the time, yet the process is kept hidden from most other notaries. If they know how to do notarial protests, then
49 you can have them apply the same process towards administrative dealings with the IRS, but just be sure you don't call it a
50 "notarial protest" so you don't get your notary in trouble or cause him or her to lose their license.

1 When ARL began researching this NCD method, Eddie had one of their notaries call up the American Notary Association.
 2 He had her ask about how to properly do the notary protest process, but the association tried to tell her that notaries couldn't
 3 do anything like that. She pointed out the reference to notarial protests in the glossary of the handbook for notaries, but
 4 they just said that was for banks and nothing more. It quickly became evident that those people were not going to divulge
 5 any information. Yet, when you go to the Florida statutes it says that a notarial protest is one of the duties of a notary.
 6 ARL's notary called before she looked at the Florida statutes though, which is why she didn't mention anything about that.

7 Also, Ms. Joy talked in her seminar about how she found a notary in California to work with and educated her on how to do
 8 the Notary Certificates of Default. She had her notary call up their notary association in California to ask about how to do
 9 the notary protest procedure. The guy whom she talked to there told her she couldn't do that. She mentioned to him that
 10 she had already found it in the California statutes (see [Commercial Code section §3505](#) and [Commercial Code section 1207](#)), but he just repeated that she couldn't do it. So, Ms. Joy had her notary call the California Notary Association the
 11 next day and try a different approach. This time she told the man that she had a client who was a non U.S. Citizen who
 12 needed to do a notarial protest. When she mentioned non U.S. Citizen he said, "*Well, you didn't tell me that yesterday.*"
 13 Then he told her about a place to go where they teach notaries how to do the notarial protest procedure. This tells us that
 14 there is an effort to keep just about everyone in our country ignorant of this process.
 15

16 If you would like to learn more about the UCC and how to use the Notary Certificate of Default Method, refer to a book
 17 called: [Cracking the Code](#), Third Edition.

18 **HOW TO CRAFT GOOD CONDITIONS/QUESTIONS:**

19 In crafting your conditions for proof of the government's claim, try to follow the below guidelines:

- 20 1. The conditions should focus on demanding a *proof* and *evidence* of their claim that you are liable. This keeps the
 21 burden of proof on your opponent instead of you.
- 22 2. Avoid arguing the *law* and stick to the *evidence* and the *facts*. Remember that *judges rule on the law and juries rule on*
 23 *the facts* in any court trial. You want to keep the judge out of the dispute process and keep the jury in control of any
 24 legal proceeding that might result from the dispute. Below are some examples that show arguments about the law and
 25 a way to translate these arguments into arguments about fact:

26 **Table 2-3: Legal arguments translated into arguments of fact**

#	<i>Example argument about the law</i>	<i>Argument translated into an appropriate argument about facts</i>
1	I am not a "U.S. citizen"	I am not in receipt of evidence by the government demonstrating that I am a "U.S. citizen"
2	You do not have the legal authority to assess me.	<ol style="list-style-type: none"> 1. I am not in receipt of any statute and corresponding implementing regulation that together authorize you to assess me with a tax liability. 2. I am not in receipt of the pocket commission or pocket commission serial number for the assessment officer showing that he has authority to do an assessment.
3	You can't demand a tax return from me because I can't be compelled to incriminate myself in violation of the Fifth Amendment.	I am not in receipt of evidence from the government explaining how I can file a tax return without violating my Fifth Amendment right to not be compelled to incriminate myself.

- 27 3. Remember that if there are no disputes between you and the government over *facts* or *evidence* or proof, then judges
 28 have the discretion to deny you a jury trial because all the issues are legal! A trial without a jury is called a summary
 29 judgment and you want to avoid it at all costs! Once the government shoe horns your case into the summary judgment
 30 category, the judge has *all* the power, you are virtually guaranteed to lose because he will be so corrupt that he will
 31 always rule in their favor.
- 32 4. A favorite trick of the government is to stipulate to all the facts that you are in dispute with them on so that they can get
 33 rid of the jury and put the judge and the government completely in charge of the outcome. Therefore, you should pick
 34 evidence and proof that is so controversial that your government opponent would *never* want to stipulate to it. This
 35 will once again keep the power in the hands of the jury.

1 5. Keep the conditions and evidence demanded as simple as possible and very straightforward. This will ensure that even
2 a jury can understand them and won't become confused by them, because that is who you want to rule on your dispute.
3 If the jury becomes confused and they have to ask the judge for direction, they will be misled because the judge will be
4 on the government's side in nearly all cases regarding taxes.
5 6. The purpose of the conditions is to eliminate damaging and incorrect "presumptions" and "assumptions" that the jury
6 and the judge and the government are likely to have about the tax system. We know from our discussion of
7 "presumptions" in section 2.8.2 of our *Great IRS Hoax* book that there are *many* false presumptions people make about
8 income taxes. Focus your questions on the core issues about these presumptions as much as possible so that the jury
9 will be alerted to the cognitive dissonance that compliance with the tax laws puts you into. This will really get the jury
10 interested and encourage them to demand answers from the judge that will put the judge in a very compromising
11 position. The jury will see that you as an American who just wants to follow the law can't follow all the laws because
12 they are simply inconsistent with themselves if you follow the "presumption" that federal personal income taxes are
13 lawful within the 50 states of the union.

14 If you are looking for good facts and proof to put into the affidavit you send the IRS as part of your notary protest, two very
15 good places to start on the Family Guardian Website are, in decreasing order of value:

- 16 • Tax Deposition Questions
17 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition.htm>
- 18 • Test for Federal Tax Professionals
19 <http://famguardian.org/TaxFreedom/Forms/TestForTaxProf/TestForFedTaxProfessionals.htm>

20 **EXAMPLE APPLICATION TO CALIFORNIA FRANCHISE TAX BOARD:**

21 Here is a simple explanation of how a Notary Certificate of Default Method works. Let's say the California Franchise Tax
22 Board (FTB) sent you a letter saying they determined that you owe \$50,000. You send back a notarized affidavit with a
23 proof of service saying that you conditionally accept their offer to pay that amount upon proof of claim. Then you give
24 them a list of what you want to see as proof, which shows that you owed the money to begin with. By conditionally
25 accepting their offer, you make it to where there is no controversy between the two of you. Below is a response that one of
26 our readers sent to the California Franchise Tax Board as a conditional acceptance that successfully got him out of over
27 \$100,000 in income tax liabilities! They avoided him like the plague after they got the below conditional acceptance:

28 Dear Gerald Goldberg:

29 Upon receiving the first letter from FTB it asked for a 2000 California Tax return or provide an explanation
30 why I was not required to submit one. I sent an Affidavit of Material Facts to explain why I was not required to
31 submit a California Tax Return to FTB. FTB wrote back via a letter saying they were ignoring my Affidavit and
32 demanded I file a California Tax Return. On 00/00/2002 FTB mailed a "NOTICE OF PROPOSED
33 ASSESSMENT" to me. I am returning your original "NOTICE OF PROPOSED ASSESSMENT" as I do not
34 want to retain FTB property unless Gerald Goldberg as agent for the FTB meets the conditions within this
35 conditional acceptance offer.

36 In an effort to settle this matter in the most efficient manner possible, I accept your demand to submit a
37 California Tax Return and agree to mail **Gerald Goldberg agent for the** FTB a California Tax
38 Return within fifteen (15) days after Gerald Goldberg of the FTB meets all three (3) of the following conditions:

39 Condition 1- I agree to submit a California tax return if **Gerald Goldberg representing the** FTB
40 can show me how I can file a tax return without waiving any of my "unalienable" 5th amendment rights. I have
41 received copies of my IRS IMF file showing my file was submitted to IRS CID which most likely means I am
42 being criminally investigated. As a layman, there is no way I can be presumed to know if a piece of information
43 reported on a tax return would be incriminating to me or not. Plus I have based my decision on advise from
44 multiple legal professionals which have been unable to tell me how to file a tax return without waiving my
45 rights.

- 46 1. XXXXXXXX, Counselor at Law
47 2. XXXXXXXXXXXX, retired judge
48 3. XXXXXXXXXXXX, Attorney at Law
49 4. XXXXXXXXXXXX LL.D. of Independence Research Service
50 5. XXXXXXXXXXXX, Attorney at Law

1 Condition 2- I agree to submit a California Tax Return if **Gerald Goldberg representing the FTB**
2 can show me how I can file a tax return without committing perjury when I do not understand all the tax laws
3 and have know way to know if the tax return is true or correct even if a tax professional prepared it for me,
4 therefore, I would be committing perjury to sign the tax return perjury statement when I do not understand all
5 the tax laws.

6 Condition 3- I agree to submit a California Tax return if **Gerald Goldberg representing the FTB**
7 can show me how I can file a tax return without committing perjury when I am specifically "without" the
8 United States, therefore, any perjury statement I sign must match the perjury statement shown in 28 U.S.C.
9 1746(1). I can not be required to commit perjury to meet your demand to file a California Tax Return that uses
10 the perjury statement format from 28 U.S.C. 1746(2) which declares I am specially "within" the United States,
11 when I am not.

12 In a further effort to settle this matter in the most efficient manner possible, I also accept your "NOTICE OF
13 PROPOSED ASSESSMENT" and agree to send **Gerald Goldberg agent for the** FTB full payment
14 within fifteen (15) days after Gerald Goldberg of the FTB meets all of the following eight (8) conditions:

15 Condition 1- Provide the statute and enforcing regulation which clearly and unequivocally requires me a native
16 born Citizen of the California Republic to submit a California Tax Return.

17 Condition 2- Provide the statute and enforcing regulation which clearly and unequivocally makes me a native
18 born Citizen of the California Republic "liable" for California income tax when I specially DO NOT volunteer
19 to submit a California tax return and DO NOT waive my 5th Amendment Rights by submitting and signing a
20 California tax return.

21 Condition 3- Provide proof your "NOTICE OF PROPOSED ASSESSMENT" is authorized by statute and
22 enforcing regulation proving FTB has authority to do a substitute return and issue a "Notice of Proposed
23 Assessment" to a native born Citizen of the California Republic.

24 Condition 4- Provide proof your "NOTICE OF PROPOSED ASSESSMENT" as calculated by the FTB using
25 the single individual status is accurate.

26 Condition 5- Provide proof your "NOTICE OF PROPOSED ASSESSMENT" as calculated by the FTB using no
27 dependents is accurate.

28 Condition 6- Provide proof your "NOTICE OF PROPOSED ASSESSMENT" as calculated by the FTB relying
29 on the National Investor Services Corp reported 1099 figures, as your basis of fact, does indeed contain
30 accurate figures regarding me.

31 Condition 7- Provide the statute which show clearly and unequivocally that the National Investor Services Corp
32 1099 is reporting a "privileged" activity that created a taxable "source" income for me a native born Citizen of
33 the California Republic to be subject to California Income Tax.

34 Condition 8- Provide proof your "NOTICE OF PROPOSED ASSESSMENT" is supported by FTB Form 2966
35 Certificate of Tax Due and Delinquency which has been properly dated and executed by an authorized
36 representative with the state seal affixed as required by law to provide a proper tax assessment liability.

37 Gerald Goldberg as representative for the FTB you have
38 fifteen (15) days from receipt of this conditional acceptance to
39 respond to this conditional acceptance, on a point by point
40 basis, via sworn affidavit, under your full commercial liability,
41 signing under penalty of perjury that the facts contained
42 therein, are true, correct and complete and not misleading.
43 Declarations are an insufficient response, as declarations
44 permit lying by omission, which no honorable draft may
45 contain.

46 Gerald Goldberg your failure to respond and any activity by FTB proceeding to secure payment on
47 the "NOTICE OF PROPOSED ASSESSMENT" before responding to this Conditional Acceptance shall be
48 deemed as agreement with the facts stated in the attached Affidavit and shall be deemed an automatic dishonor

1 of this conditional acceptance, #7001 2510 0001 xxxx xxxx and agreement of Gerald Goldberg to the immediate
2 payment of \$30,000.

3 Signed from "without" the "United States" in accordance with 28 U.S.C. §1746(I). All rights reserved without
4 prejudice, UCC I-207.

5 _____
6 Your Name

7 Encl: Verified Affidavit of Material Facts in Support of Conditional Acceptance

8 Now, when someone sends the FTB a proof of claim like that, the agency usually will not respond to it. Anytime the FTB
9 does respond though they will just send their "5th Amendment letter" that isn't signed so the person sending it can't be held
10 liable. That is where they say they don't have to provide you anything and they aren't going to talk to you anymore. They
11 say that the courts have ruled this or that and the 16th Amendment allows them to collect taxes, etc. Well, when they refuse
12 to answer or give evasive responses like this that is what is called a dishonor. Once they dishonor you no matter whether
13 it's done through silence or done through anonymous argument, either way it's a dishonor. The Uniform Commercial Code
14 says that when there is a dishonor, they are in default and you can get a judgment against them in court if you have
15 evidence of the default..

16 At that point, you can go to a notary and show them that you gave the FTB ten days to take your acceptance of their
17 proposal, yet they dishonored it. You tell the notary that you want them to contact the FTB for you in their capacity as a
18 notary and ask the FTB to accept your offer. So, the notary takes it upon themselves as an officer of the court to contact the
19 FTB. They notify the FTB that you came before them and signed a statement declaring that they dishonored your
20 conditional offer. Then the notary asks the FTB to send their acceptance of your offer back to them. When the FTB doesn't
21 do it within the time allowed the notary contacts them a second time. Then when the FTB dishonors the notary again with
22 their silence the notary gives you a notarized certificate of default. Once you have such a certificate, it is equivalent to an
23 administrative judgment.

24 You can then go to a specific individual at the FTB and tell that person they've dishonored; therefore, they've lost. Then you
25 ask for the permission to put that person on a UCC-1 financing statement where you will now get your judgment from
26 them. The FTB will usually ignore you here too, but it doesn't matter whether they give you permission or not. You can
27 put the FTB agent's name on the UCC-1 financing statement anyway because you have an administrative judgment via a
28 notarized certificate of default. With a notarized certificate of default in hand you can hit a specific person for damages
29 with a UCC-1 lien. Note that you can't put a lien on the FTB as an organization, but upon a specific individual, such as the
30 presiding officer as a person. In this case, that would be Gerald R. Goldberg, who is in charge of the FTB. Everything
31 dealing with the UCC deals with individuals.

32 For reference, a proof of claim is any document signed under penalties of perjury or that is notarized which can be
33 presented in a court of law as evidence of either acceptance or default. Signing under penalties of perjury means they swear
34 that their presentment is true, correct and complete, yet the FTB never does that. The only time the FTB will ever sign a
35 proof of claim is in bankruptcy court. However, ARL proved that anyone who signs a bankruptcy claim has no firsthand
36 knowledge that everything put down on such a claim is true and correct. The FTB always claims to have a secured claim
37 on a bankruptcy proof of claim; but all you have to do is challenge them to produce the UCC-1 financing statement or the
38 ORIGINAL NOTE under the Fair Debt Collection Practices Act (FDCPA), which secures that claim. Guess what folks,
39 they don't have it! They operate entirely on hearsay evidence that is inadmissible in court, and neither can the DOJ or FTB
40 attorney act as a witness against you in court, as you will find out later in section 2.5.5.1.

41 **2.4.5 How the IRS traps you into liability by making you a fiduciary for a dead "strawman"**

42 There are only two liability statutes anywhere in the Internal Revenue Code Subtitles A through C.

- 43 1. The first is found in 26 U.S.C. §1461 and it makes withholding agents for nonresident aliens inside the *federal*
44 United States liable to turn over "wages" withheld to the Internal Revenue Code. This withholding must still,
45 however, be done voluntarily and authorized by the recipient of the wages or it amounts to theft.
46 2. The second liability statute is found in 26 U.S.C. §2002, and this statute imposes a liability upon the executor of
47 the estate of a dead person as part of an estate tax.

1 We point out in section 5.6.8 of our *Great IRS Hoax* book that if you obtain the *IRS 6209 Manual* and examine Section 4,
2 pages 4-1 and 4-2, you will find out that the IRS W-2 and W-4 are classified with Tax Class 5, which is given the title
3 "Information Return Processing (IRP), Estate and Gift Tax". The Individual Income Tax and all 1040 forms are assigned
4 to Tax Class 2, which is entitled "Individual Income Tax, Fiduciary Income Tax, Partnership return". Consequently, we
5 conclude in section 5.6.8 of the *Great IRS Hoax* that all payroll withholding are gifts to the U.S. government, and that this
6 is true because there is no liability statute under the Internal Revenue Code Subtitle A creating a duty or liability to pay
7 income taxes.

8 The purpose of why the IRS wants to assume you are the executor for a dead person is so they can treat you as "liable"
9 under 26 U.S.C. §2002. The IRS benefits financially from falsely presuming you are the executor of a dead person,
10 therefore they do it. The actual technique for doing it involves fooling their computer systems into thinking you are a dead
11 person or a fiduciary for a dead person. There are several ways to confirm the suspicion that the IRS is assuming you are a
12 dead person. For instance:

- 13 1. Because IRS forms W-2 and W-4 are assigned to Tax Class 5 and because this tax class includes estate taxes, it is
14 reasonable to conclude that payroll withholding is being done as a tax on the estate of a dead person. Who is this dead
15 person? It's none other than your "strawman"...the artificial "legal person" who is the beneficiary of all of your
16 entitlements and privileges!
- 17 2. The liens that IRS frequently serves on people for nonpayment of taxes also confirm that IRS is treating you as the
18 executor for a dead person. On the IRS Form 668(y)(c) entitled "Notice of Lien" that the IRS serves on third parties
19 and against you for nonpayment of taxes, the type of tax listed says "1040", which is a code section and not a form.
20 Code section 1040 addresses the tax owed by the executor of an estate on a dead person. See our article at the
21 following address for confirmation of this: <http://famguardian.org/TaxFreedom/Evidence/Collection/Lien/Lien.htm>

22 A number of freedom researchers have expanded this metaphor to reach the following very interesting conclusions that we
23 fully agree with:

- 24 1. A constructive trust is created when you are born. The trust document is your Birth Certificate. Many birth certificates
25 say "Informant" below the signature for the witness. This is the government informant who is a witness for the state of
26 the creation of the constructive trust.
- 27 2. Within the constructive trust that is created when you are born:
28 2.1. You are the "Trustee" of the trust. The trustee must always be a natural person and he acts as the fiduciary for the
29 Beneficiary.
- 30 2.2. The "Beneficiary" is your "all caps strawman". For instance, if your name is "John Doe", then your strawman's
31 name is "JOHN DOE". Your strawman is literally dead, but he is still considered as a "legal person". This
32 strawman is simply what people in the legal field refer to as a "res". A "resident" is simply a legal person called
33 a "res" that is "ident"-ified within a given jurisdiction, and not necessarily someone who physically lives in that
34 jurisdiction. In the case of a "taxpayer" under 26 U.S.C. §7701(a)(39), that place is the District of Columbia:

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

43 *"Res is everything that may form an object of rights and includes an object, subject-matter or status. In re
44 Riggle's Will, 11 A.D.2d 51 205 N.Y.S.2d 19, 21, 22. The term is particularly applied to an object, subject-
45 matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings
46 are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to
47 be in rem. (See *In personam*; *In Rem*.) "Res" may also denote the action or proceeding, as when a cause,
48 which is not between adversary parties, it entitled "In re _____. [Black's Law Dictionary, Sixth Edition, pp.
49 1304-1306]*

- 50 2.3. The "Grantor" or "Creator" of the trust is the Government. It creates the "res" of benefits and rights that
51 constitute the body of entitlements you have under the law.
- 52 3. Anyone who is a "Trustee" is treated in law as a "fiduciary" for the strawman. All government or financial documents
53 you sign containing the name of your strawman you are signing as his "fiduciary".
-

- 1 4. Your decision to act as the fiduciary for the “strawman” is a *voluntary choice*. Any taxes for which the strawman is
2 liable therefore become voluntary, because you didn’t have to “volunteer” to act on behalf of the strawman.
3 5. You can un-volunteer to act as the fiduciary for your “strawman”. The process known as “UCC Redemption” allows
4 you to gift the “benefits” or “privileges” but not the “liabilities” of your strawman to a natural person, who can be
5 either you or someone you know. You may have heard of the term “identity theft”. UCC Redemption essentially
6 amounts to “identity gift”.
7 6. According to the Statutes at Large, 53 Stat. 9, Section 312(a):

8 “(a) *FIDUCIARY OF TAXPAYER-Upon notice to the Commissioner that any person is acting in a fiduciary*
9 *capacity such fiduciary shall assume the powers, rights, duties, and privileges of the taxpayer in respect of a tax*
10 *imposed by this chapter (except as otherwise specifically provided and except that the tax shall be collected*
11 *from the estate of the taxpayer), until notice is given that the fiduciary capacity has terminated.”*

12 You can see the above statute yourself at:

13 <http://famguardian.org/TaxFreedom/CitesByTopic/Fiduciary.pdf>

- 14 7. IRS Form 56 is the vehicle by which you indicate to the IRS the status of any fiduciary relationships that you might be
15 involved with. You can also use this form to *terminate* fiduciary relationships.
16 8. Your “strawman” is what we call your “statutory interface” to the commercial world. If you completely abandon your
17 strawman, you will not be able to function within the commercial world. You cannot therefore completely abandon
18 your strawman because you might starve to death! However, if you gift the “liabilities” of your strawman without
19 gifting the “benefits” or “privileges”, you can outsmart the system.
20 9. The Internal Revenue Code is an indirect excise tax on the privilege of doing business as an artificial entity which is
21 either a corporation or a partnership created under the laws of the federal but not state government. In fact, the term
22 “income” is defined by the Constitution only as the “corporate profit” of this corporation. A partnership is a form of
23 “corporation”. Income tax is on the privilege of doing business as a corporation as measured by the profits of the
24 corporation . See section 5.6.5 of The Great IRS Hoax for further details on this subject.
25 10. Corporations are “citizens” under the Internal Revenue Code. Corporations are also beneficiaries of a trust. The trust
26 document is the corporate charter that created the corporation under an act of the legislature. The trustees are the
27 officers of the corporation.

28 “*A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
29 *created, and of that state or country only.”*
30 *[19 Corpus Juris Secundum legal encyclopedia, Corporations, §886]*

- 31 11. Under the Internal Revenue Code, a “U.S. person” is the only proper subject of the tax code and that person is a
32 corporation. That “U.S. person” is defined in 26 U.S.C. §7701(a)(30). 26 CFR §301.6109-1(b)(1) identifies this “U.S.
33 person” only as an “it” and not a “he” or “she”. Such a person can be either a resident alien or a citizen residing in a
34 territory of the United States.

35 **26 CFR - CHAPTER I - PART 301**
36 **§301.6109-1 Identifying numbers**

37 “(b) Requirement to furnish one's own number -- (1) U.S. persons. Every U.S. person who makes under this title
38 a return, statement, or other document must furnish its own taxpayer identifying number as required by the
39 forms and the accompanying instructions.

- 40 12. When you file a form 1040, you are basically indicating to the government under penalty of perjury that you are either
41 a trustee or an officer of a foreign/alien corporation that resides in the federal zone. The Form 1040 is only submitted
42 by “U.S. individuals”. An “individual” is either an “alien” or a “nonresident alien” under 26 CFR §1.1441-1(c)(3).
43 Since “nonresident aliens” file the form 1040NR and you didn’t file this form, and since you didn’t attach an IRS Form
44 2555 to your 1040 that you did file indicating you were a “U.S. citizen” under 8 U.S.C. §1401 who is living overseas,
45 then the only type of “U.S. individual” you can be is an “alien”, which is synonymous with a “resident” under 26 CFR
46 §1.1-1(a)(2)(ii). This “alien” is living inside the federal zone and is subject to federal laws and police powers. The W-
47 4 form you mistakenly filled out and submitted to your employer indicated in the upper left corner that you were an
48 “employee”. The term “employee” is then defined in 26 U.S.C. §3401(c) as an elected or appointed officer of the
49 United States government, which just happens to be a corporation under 28 U.S.C. §3002(15)(A).
50 13. The federal government only has jurisdiction over “foreign commerce” under Article 1, Section 8, Clause 3 of the
51 Constitution. Taxation internal to states of the Union is a plenary power reserved exclusively to states of the Union
52 under the U.S. Constitution Amendments 9 and 10. See sections 5.2.3 and 5.2.11 of the Great IRS Hoax.
53 14. The strawman is identified in Black’s Law Dictionary, 4th Edition, p. 880 as “idemsonans”:

1 “Idemsonans-sounding the same or alike. Having the same sound. The term applied to names which are
2 substantially the same, though slightly varied in the spelling, as Lawrence and Lawrance.”
3 [Black’s Law Dictionary, 4th Edition, p. 880]

- 4 15. Your “strawman” is therefore a “corporation”, and “corporations” are the only types of entities that the federal
5 government is authorized to tax under the Constitution.

6 Makes lots of sense, huh? The important thing to remember is that as long as you are connected to an artificial entity such
7 as a corporation that is a privileged creation of Congress, and as long as you live in the federal zone or are a “citizen” under
8 8 U.S.C. §1401 who is born in the District of Columbia or the territories and who derives “foreign income” from outside
9 the United States the country, then your earnings come under the jurisdiction of the federal government and you will be
10 treated as a “taxpayer”, with or without a liability statute making you one.

11 How can we extricate ourselves from being a fiduciary for a “corporate strawman” or a deceased person under Subtitle B of
12 the Internal Revenue Code and disconnect ourselves from the liability but not the privileges or benefits associated with our
13 strawman? Here are some techniques that may work and which we employ:

- 14 1. As we said in item 5 above, we can use the UCC redemption process to gift our commercial strawman to a third party.
15 This insulates us further from any liabilities of the strawman so long as the person we gifted it to agreed to accept only
16 the benefits and privileges and none of the liabilities. Because the redemption process copyrights the strawman and all
17 information about him, then the government can no longer use the strawman to get at the natural person. The person
18 we gift our commercial strawman to using this UCC Redemption then signs a power of attorney to allow us to act on
19 their behalf. Spouses do this, for instance, for each other in states that only allow a person to gift their strawman to
20 themselves. California is like this.
- 21 2. We can then file with the IRS a Form 2848 “Power of Attorney” which gives us power of attorney over our strawman
22 but leaves the liability of the strawman with the strawman.
- 23 3. We must be careful at all times not to completely abandon our strawman and to keep it attached through a power of
24 attorney to a “defender” of some kind. That defender doesn’t share the liabilities of the strawman but can claim the
25 benefits and act on behalf of the strawman without actually being the strawman. Having a person who is a defender
26 will preserve the credit rating and credibility of the strawman. If the government then tries to destroy the natural
27 person by using our “all caps strawman” to file a lien against it, we can then simply attack the government for violation
28 of copyright and for violation of an innocent third party, which is us, the natural person rather than the strawman.
- 29 4. Every time we interact with the IRS, we must submit an IRS Form 56 entitled “Notice Concerning Fiduciary
30 Relationships”. On this form, we basically dissolve any existing fiduciary relationships or connections to our all-caps
31 strawman and we remove any possibility that the IRS can incorrectly presume that we are “corporations” or
32 “taxpayers”. This forces the IRS to treat us as a natural person and not an artificial entity.
- 33 5. When we communicate with the IRS, we must clearly identify ourselves as a natural person and not a corporation or
34 partnership with a domicile outside of the federal zone and outside of federal jurisdiction.
- 35 6. If you have a court trial which involves the strawman, then you must file a petition for identity hearing in advance of
36 all the activity. The purpose of this petition is to clarify with the court that they aren’t suing the natural person, but a
37 strawman who is not you and who your are not acting as the fiduciary.
- 38 7. When litigating, never file “in pro per” or “in pro se” because this indicates that you are being represented by an
39 attorney. Instead file as “sui juris”, which means a natural person possessing full civil rights:

40 “Sui juris-Of his own right. Possessing full social and civil rights. Not under any legal disability, or the power
41 of another, or guardianship. Having capacity to manage one’s own affairs. Not under legal disability to act for
42 oneself.”
43 [Black’s Law Dictionary, Fourth Edition, p. 1602]

44 We use all of the above techniques and they are quite effective. We use the IRS Form 56 (modified) with everything we
45 send and we clearly identify ourselves as a natural person domiciled outside of the “United States”. We ensure that we are
46 identified as domiciled outside the federal “United States” by redefining the terms in the perjury statement to refer to 28
47 U.S.C. §1746(1) and to say that we are outside of the federal “United States”. We don’t actually physically modify the
48 statement, because then IRS might try to mistakenly penalize us for modifying the statement, so we simply redefine the
49 words instead.

50 **2.4.6 The Law of Presumption**

1 This section expands on the discussion found in section 2.8.2 of our *Great IRS Hoax* book, where we describe presumption
2 as being a very important and prevalent vehicle for tyranny by the U.S. government. We will describe the types of
3 presumptions that are used and their legal basis. We will describe what we call the Law of Presumptions and show how to
4 use it against the government and in your favor. For further information on the matter of presumptions refer to the
5 following sections of the Great IRS Hoax book:

- 6 • 2.8.2: Presumptions
7 • 5.4.3.2: Violation of Due Process Using "Presumptions"
8 • 5.6.14: Guilty until proven innocent: False Presumptions of Liability Based on Treacherous Definitions

9 In section 4.11.6 of our *Great IRS Hoax* book, we established that most Americans are "U.S. nationals" rather than "U.S.
10 citizens". Then later in section 5.3 of the Great IRS Hoax book, we established that such persons are "nonresident aliens"
11 with respect to the Internal Revenue Code, Title 26 and should be filing the 1040NR form if they file *any* form at all.
12 However, we then established in section 5.3.2 of the Great IRS Hoax book that even if you are a nonresident alien, if you
13 filed one or more Forms 1040 in the past you are *presumed* by the IRS to be an individual who was required or liable to file
14 those forms. Filing a Form 1040 entitles the IRS to *presume* that this individual either was *required* to file, or *elected* to be
15 treated as one who *is* required to file. Such a requirement would be triggered by changing to resident status, changing to
16 U.S.** citizen status, and/or opting to derive income from a trade or business in the from sources inside the federal zone
17 (like federal employment). Accordingly, the IRS is entitled to presume that this nonresident alien has "volunteered" to
18 become a "taxpayer", that is, a person who is "subject to" and "liable for" any internal revenue tax. We also established in
19 section 5.5.1 of the Great IRS Hoax book that the only "individuals" who are the subject of Subtitle A of the Internal
20 Revenue Code are aliens and "nonresident aliens", and that these are the only persons who should be filling out either the
21 1040 or the 1040NR form.

22 Quite apart from the day-to-day assumptions we all make about life in general, the term "presumption" has a very special
23 meaning in law. A presumption in law is a logical inference which is made in favor of a particular fact. The Uniform
24 Commercial Code ("UCC") defines "presumption" and "presumed" as follows:

25 *"Presumption" or "presumed" means that the trier of fact must find the existence of the fact presumed unless
26 and until evidence is introduced which would support a finding of its nonexistence.
27 [UCC 1-201 (31)]*

28 Black's Law Dictionary, Sixth Edition, defines "presumption" as follows:

29 *A presumption is a rule of law, statutory or judicial, by which finding of a basic fact gives rise to existence of
30 presumed fact, until presumption is rebutted. ... A legal device which operates in the absence of other proof to
31 require that certain inferences be drawn from the available evidence.*

32 There are, in law, two different and directly opposite kinds of presumptions: a conclusive presumption and a rebuttable
33 presumption. A *conclusive* presumption is one for which proof is available to render some fact so "conclusive", it cannot
34 be rebutted. To "rebut" a fact is to expose it as false, to disprove it. Thus, a "rebuttable fact" is one which can be disproven
35 and exposed as false. In other words, a rebuttable fact is a lawyer's way of describing a fact that is not a fact. (1984 was a
36 long time ago; the book 1984 is even older than that.)

37 The opposite kind of presumption is a rebuttable presumption. A *rebuttable* presumption is a one that can be overturned or
38 disproven by showing sufficient proof. We are interested primarily in this second type of presumptions -- rebuttable
39 presumptions -- because the Code of Federal Regulations makes explicit certain presumptions about nonresident aliens.
40 The regulations have this to say about the proof of alien residence:

41 *Proof of residence of aliens.*

42 (a) *Rules of evidence. The following rules of evidence shall govern in determining whether or not an
43 alien within the United States** has acquired residence therein for purposes of the income tax.*

44 (b) *Nonresidence presumed. An alien by reason of his alienage, is presumed to be a nonresident
45 alien.
46 [26 CFR §1.871-4, emphasis added]*

1 The regulations are very clear about a key presumption which the IRS does make about aliens. Because of their "alienage",
2 that is, because of their status as aliens in the first place, all aliens are *presumed* by Treasury regulations to be nonresident
3 aliens. This presumption is built into the law, because the Code of Federal Regulations is considered to have the force of
4 law.

5 (The CFR is judicially noticed, and courts have ruled that the CFR is a supplement to the published Federal Register, which
6 puts the general public on actual notice too.)

7 This presumption is not a *conclusive* presumption, however; it is a *rebuttable* presumption. The regulations establish the
8 rules by which this presumption can be rebutted or disproven, as follows:

9 Other aliens. *In the case of other [not departing] aliens, the presumption as to the alien's nonresidence may be*
10 *overcome by proof--*

11 *That the alien has filed a declaration of his intention to become a citizen of the United States** under the*
12 *naturalization laws; or*

13 *That the alien has filed Form 1078 or its equivalent; or*

14 *(iii) Of acts and statements of the alien showing a definite intention to acquire residence in the United*
15 *States** or showing that his stay in the United States** has been of such an extended nature as to constitute*
16 *him a resident.*
17 *[26 CFR §1.871-4]*

18 Filing a declaration of intent to become a U.S.** citizen will "rebut the presumption". Acts or statements by aliens showing
19 a definite intent to acquire residence will also "rebut the presumption".

20 Form 1078 is a Certificate of Alien Claiming Residence in the United States**. The IRS Printed Product Catalog,
21 Document 7130, describes this form as follows:

22 1078 171951 (Each)

23 *Certificate of Alien Claiming Residence in the United States*

24 *Who May File. A resident alien may file the original and one copy of this certificate with the withholding agent*
25 *to claim the benefit of U.S.** residence for income tax purposes. (A withholding agent is responsible for*
26 *withholding tax from your income.) D:RF:F Tax Form or Instruction*

27 *[page 10, emphasis added]*

28 Notice, in particular, the explicit reference to "the **benefit** of U.S.** residence for income tax purposes". What are the
29 benefits of U.S.** residence for income tax purposes? Recall, from the previous chapter, the "benefits" of being under the
30 protection of Congress and thereby subject to its exclusive jurisdiction. The actual scope of Social Security, for example, is
31 limited to the federal zone, except for those outside the zone who wish to partake of its "benefits" voluntarily. Under the
32 law of presumption, your use of a Social Security Number can be seen by the federal government as proof that you have
33 opted to obtain benefits from the federal zone. Form 1078 is likewise ready-made for those who *begin* as nonresident
34 aliens, but later opt to declare themselves "resident" in the United States** in order to claim the benefit of that "residence".
35 Simply stated, Form 1078 declares a nonresident alien to be a "resident" for income tax purposes. It moves nonresident
36 aliens out of the square at row 2/column 2 in *The Matrix*, and into the square at row 1/column 2.

37 There are other ways by which the presumed nonresidence of aliens can be rebutted, or disproven, thereby moving their
38 four-square checkers into a square that is within the federal zone. The regulations make reference to Form 1078 **or its**
39 **equivalent**. (Try to find a definition of the term "equivalent" in the statute or its regulations.) If nonresident aliens sign a
40 Form W-4, for example, they are presumed to be government employees with income from a source *inside* the federal zone.
41 Employers are to treat all employees as "residents" and to withhold pay as if the employers have not been instructed
42 otherwise.

43 Notice how the presumption has shifted. Contrary to the regulations at 26 CFR § 1.871-4 (quoted above), employers are
44 told by the IRS to make the opposite "presumption" about the residence of their employees, even if they are not true

1 "employees" as that term is defined in the IRC. If individuals have W-4 and W-2 forms, the presumption is that they were
2 either required to sign these forms, or they have made elections to be treated as residents. Recall that the instructions for
3 Form 1040NR describe the "election to be taxed as a resident alien". This is accomplished by filing an income tax return
4 on Form 1040 or 1040A, and attaching a statement confirming the "election".

5 An extremely subtle indicator of one's status is the perjury oath which is found on IRS forms. Under Title 28 of the U.S.
6 Code, Section 1746, there are two different perjury oaths to which penalties attach: one *within* the United States**, and one
7 *without* the United States**. If an oath is executed *without* the United States**, it reads as follows:

8 *I declare ... under the laws of the United States of America that the foregoing is true and correct.*

9 *[emphasis added]*

10 If an oath is executed *within* the United States**, it reads as follows:

11 *I declare ... that the foregoing is true and correct.*

12 Thus, your signature under the latter oath can be presumed to mean that you are already **subject** to the jurisdiction of the
13 United States**. This latter oath is the one found on IRS Form 1040.

14 Federal courts now appear to be proceeding on the basis of the presumption that we are all "citizens of the United States**"
15 because the courts have shifted onto defendants the burden of proving that they are not "citizens of the United States**".
16 Despite the obvious logical problem that arises from trying to prove a negative, the United States District Court in
17 Delaware ruled as follows when it granted an IRS petition to enforce a summons:

18 *Defendant's protestations to effect that he derived no benefit from United States government had no bearing on*
19 *his legal obligation to pay income taxes; unless he could establish that he was not a citizen of the United*
20 *States, IRS possessed authority to attempt to determine his federal tax liability. U.S.C.A. Const. Art. I, Sec. 8,*
21 *Cl. 1; Amend. 16; 26 U.S.C.A. Sec. 1. [!]*
22 *[United States v. Slater, 545 F.Supp. 179 (1982), emphasis added]*

23 It should be clear by now that the IRS may well be making presumptions about your status which are, in fact, not correct.
24 If an original presumption of nonresidence has been rebutted, for example, because a nonresident alien filed one or more
25 1040 forms in the past, the filed forms do not cast the situation into concrete. The IRS is entitled to formulate a
26 presumption from these filed forms, but this presumption is *also rebuttable*. If you filed under the *mistaken* belief that you
27 were required to file, that mistaken belief, in and of itself, does not suddenly turn you into a person who *is* required to file.
28 Tax liability is not a matter of belief; it is a matter that arises from status and jurisdiction.

29 The best approach is to "clean the slate". In other words, clear the administrative record of any written documents which
30 may have been filed in error, or in the mistaken belief that the filer was required. In section 3.6.4 of this book, there is an
31 Affidavit of Rescission which can be used to clean the slate. This affidavit is not meant to be a document with universal
32 application, because everyone's situation is different. For example, the affidavit makes certain statements about the laws
33 and regulations which have been studied by the individual who signs it. Not everyone has read these same laws and
34 regulations.

35 The affidavit does, however, cover a wide range of factual matters which will serve to educate the reader about the
36 constructive fraud which Congress and other federal officials have perpetrated on the American people. Various qualified
37 organizations are now available to assist individuals with the procedure for executing this affidavit, filing it with a County
38 Recorder, and serving it on the appropriate government officials. The State Citizen Service Center in Canoga Park,
39 California Republic, is one such organization.

40 Now, let's have a little fun with this law of presumption, as it is called. The law works both ways. This means that you can
41 use it to your advantage as well as anyone else can. One of the most surprising and fascinating discoveries made by the
42 freedom movement in America concerns the bank signature card. If you have a checking or savings account at a bank, you
43 may remember being asked by the bank officer to sign your name on several documents when you opened that account.
44 One of these documents was the bank signature card. You may have been told that the bank needed your signature in order

1 to compare it with the signatures that would be found on the checks you write, to detect forgeries. That explanation
2 sounded reasonable, so you signed your name on the card.

3 What the bank officer probably did not tell you was that you signed your name on a contract whereby you agreed to abide
4 by all rules and regulations of the Secretary of the Treasury. You see, bank signature cards typically contain such a clause
5 in the fine print. These rules and regulations include, but are not limited to the IRC (all 2,000 pages of it) and the Code of
6 Federal Regulations for the IRC (all 10,000 pages of it). These rules may also include every last word of the Federal
7 Reserve Act, another gigantic statute. Now, did the bank have all 12,000 pages of the IRC and its regulations on exhibit for
8 you to examine upon request, before you signed the card? Your bank should be willing, at the very least, to identify clearly
9 what rules and regulations adhere to your signature.

10 You are presumed to be a person who knows how to read, and who knows how to read a contract before signing your name
11 to it. Once your signature is on the contract, the federal government is entitled to presume that you knew what you were
12 doing when you signed this contract. *Their* presumption is that you entered into this contract *knowingly, intentionally, and*
13 *voluntarily*. Why? Because your signature is on the contract. That's why. Is this presumption rebuttable? You bet it is.
14 Here's why:

15 Instead of telling you that the bank needed your signature to catch forgeries, imagine that the bank officer described the
16 signature card as follows:

17 *Your signature on this card will create a contract relationship between you and the Secretary of the Treasury.*
18 *This Secretary is not the U.S. Secretary of the Treasury, because the U.S. Treasury Department was bankrupted*
19 *in the year 1933. The Treasury Department referred to on this card is a private entity which has been set up to*
20 *enforce private rules and regulations. These rules and regulations have been established to discharge the*
21 *bankruptcy of the federal government. Your signature on this card will be understood to mean that you are*
22 *volunteering to subject yourself to a foreign jurisdiction, a municipal corporation known as the District of*
23 *Columbia and its private offspring, the Federal Reserve system. You accept the benefits of limited liability*
24 *offered to you by this corporation for using their commercial paper, Federal Reserve Notes, to discharge your*
25 *own debts without the need for gold or silver.*

26 *By accepting these benefits, you are admitting to the waiver of all rights guaranteed to you by the Constitution*
27 *for the United States of America, because that Constitution cannot impair any obligations in the contract you*
28 *will enter by signing this card. Your waiver of these rights will be presumed to be voluntary and as a result of*
29 *knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences,*
30 *as explained by the Supreme Court in the case of *Brady v. U.S.* With your signature on this card, the Internal*
31 *Revenue Service, a collection agency for the Federal Reserve system, will be authorized to attach levies against*
32 *any and all of your account balances in order to satisfy any unpaid liabilities which the IRS determines to exist.*

33 *You will waive all rights against self-incrimination. You will not be entitled to due process in federal*
34 *administrative tribunals, where the U.S. Constitution cannot be invoked to protect you. Your home, papers and*
35 *effects will not be secured against search and seizure. Now, please sign this card.*

36 How does the law of presumption help you in this situation? First of all, you *presumed* that your signature was required, to
37 compare it with the signatures on checks you planned to write. This was a reasonable presumption, because that's what the
38 bank officer told you, but it is also a rebuttable presumption, because of what the fine print says. That fine print can be
39 used to rebut, or disprove, your presumption when push comes to shove in a court of law. The federal government is
40 entitled to presume that you knew what you were doing when you signed this *contract*. Well, did you? Did the bank
41 officer explain *all* the terms and conditions attached thereto, as explained above? Did you read all 12,000 pages of law and
42 regulations before deciding to sign this contract? Did you even know they existed? Was your signature on this contract a
43 voluntary, intentional and knowingly intelligent act done with sufficient awareness of *all* its relevant consequences and
44 likely circumstances? The Supreme Court has stated clearly that:

45 *Waivers of Constitutional Rights not only must be voluntary, but must be knowingly intelligent acts done with*
46 *sufficient awareness of the relevant circumstances and likely consequences.*
47 *[*Brady v. United States*, 397 U.S. 742, 748 (1970)]*

48 Fortunately, the federal government's presumption about you is also rebuttable. Why? Because the feds are guilty of fraud,
49 among other reasons, by not disclosing the nature of the bankruptcy which they are using to envelope the American people,
50 like an octopus with a suction tentacle in everybody's wallet, adults and children alike. The banks became unwitting parties
51 to this fraud because the Congress has obtained a controlling interest in the banks through the Federal Deposit Insurance
52 Corporation and their traffic in Federal Reserve Notes and other commercial paper issued by the Federal Reserve banks,

1 with the help of their agent, the private Treasury Department. For further details, read "Return to Constitutional Money" by
2 Dr. Edwin Vieira, Jr., in the Supreme Law Library on the Internet.

3 Because this fraud can attach to bank accounts without your knowledge or consent, it is generally a good idea to notify your
4 bank(s), in writing, that the IRS cannot inspect any of your bank records unless you have *specifically* authorized such
5 inspections by executing IRS Form 6014. The IRS Printed Products Catalog describes this form as follows:

6 **6014** 42996R (Each)

7 *Authorization -- Access to Third Party Records for Internal Revenue Service Employees*

8 *Authorization from Taxpayer to third party for IRS employees to examine records. Re-numbered as a 4-digit*
9 *form from Letter 995(DO) (7/77). Changes suggested per IRM Section 4082.1 to help secure the correct*
10 *information from the third party. EX:D Tax Related Public Use*
11 */IRS Printed Product Catalog, Document 7130, Rev. 6-89, p. 49]*

12 Make explicit reference to this Form in a routine letter to your bank(s). Inform the appropriate bank officers that they must
13 have a completed Form 6014 on file, **with your authorized signature**, before they can legally allow *any* IRS employees to
14 examine your records. Then state, discretely, that you hereby reserve your fundamental right to withhold your authorized
15 signature from Form 6014, because it might otherwise constitute a waiver of your 4th Amendment Rights, and no agency of
16 government can compel you to waive any of your fundamental Rights such as those explicitly guaranteed by the 4th
17 Amendment in the Constitution for the United States of America. (Banks are chartered by the States in which they do
18 business, and as such they are "agencies" of State government.)

19 For good measure, you might also cite pertinent sections in your State Constitution, particularly where it mandates that the
20 U.S. Constitution is the supreme Law of the Land, as it does in the California Constitution of 1879. Finally, you may wish
21 to state that Form 6014 is not applicable to you *anyway*, because you are not a "Taxpayer" as that term is defined by
22 Section 7701(a)(14) of the Internal Revenue Code. Therefore, the bank is simply not authorized to release information
23 about you to IRS employees, period!

24 Social Security is another example of a fraudulent contract with built-in presumptions. Your signature on the original
25 application for Social Security, the SS-5 Form, is presumed by the federal government to mean that you knew what you
26 were getting into, namely, that you knew it was voluntary, that you knew it wasn't a true insurance program, that you knew
27 it was a tax, that you knew Congress reserved to itself the authority to change the rules *at any time*, and that you knew it
28 would render you a **subject** of the Congress because you knowingly, intentionally, and voluntarily chose to accept the
29 "benefits" of this government program.

30 Now ask yourself the 64,000 dollar questions: How could you have known *any* of these things, if nobody told you? How
31 could you have known, if the real truth was systematically kept from you? How could you have known, if all applicable
32 terms and conditions were not disclosed to you *before* you joined the program? And how could you have made a capable,
33 adult decision in this matter when you signed the form as a minor, or your parents signed it for you? The answers to these
34 questions are all the same: there is just no way. For the record, Black's Sixth Edition defines "fraud" as follows:

35 *An intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some*
36 *valuable thing belonging to him or to surrender a legal right. A false representation of a matter of fact,*
37 *whether by words or by conduct, by false or misleading allegations, or by concealment of that which should*
38 *have been disclosed, which deceives and is intended to deceive another so that he shall act upon it to his legal*
39 *injury.*

40 *[emphasis added]*

41 The case law with respect to fraud is crystal clear:

42 *Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument.*
43 *[El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific 2d. 240 (1979)]*

44 How do you reverse these ominous presumptions which the federal government is entitled to make about the "contract" you
45 signed at your friendly local bank, or the "contract" you signed to apply for Social Security? Spend some time to read

1 carefully the Affidavit found in section 3.5.4 of this book. This Affidavit is normally served on the Secretary of the
2 Treasury. You might also be motivated to obtain and study some of the other books listed in the Bibliography (Section 7.2
3 of this book) and/or to join some of the organizations listed in section 7.1. The situation is a serious one, but knowledge
4 can help to set you free. It is better to light a candle than to curse the darkness. And light always drives out darkness;
5 darkness never drives out light.

6 **2.4.7 Relation Back Doctrine Condemns Administrative Tax Liens and Levies⁷³**

7 The “relation-back doctrine” controls government interest in private property that arises as the consequence of an obligation
8 imposed by law. In sum, the principle is this: While any given statute may give the government right, title and interest in
9 property at the time of whatever act or omission the statute specifies, the claim isn’t perfected and transfer may not be
10 executed until the matter is adjudicated. Once a lien is perfected by way of a judgment from a court of competent
11 jurisdiction, it is retroactive to the date of the act or omission that gave rise to the claim; the government’s perfected claim
12 “relates back to” the infraction date. This longstanding common-law doctrine has variously been incorporated in statutes,
13 but the necessity of judicial procedure to perfect government interest isn’t dependent on statutory language. Even when the
14 relation-back doctrine isn’t written into a statute that conveys interest in private property for noncompliance with
15 performance requirements, it still controls statute construction.

16 The requirement for judicial due process is secured by the [Fourth](#), [Fifth](#), [Sixth](#) and [Seventh](#) Amendments to the Constitution
17 of the United States and corresponding provisions in Bills of Rights included in most state constitutions. The [Fourth](#)
18 [Amendment](#) controls pre-judgment searches and seizures (there must be a complaint under oath and a probable cause
19 hearing before a magistrate in a court of competent jurisdiction; the exception is a criminal admiralty or maritime warrant,
20 which can be issued by a court clerk), and the [Fifth](#) controls conversion: “No person shall be deprived of life, liberty or
21 property without due process of law.”

22 Relation-back doctrine is confirmed by U.S. Supreme Court decisions in 1806, 1890 and 1993, all cited in this
23 memorandum, and is acknowledged in the [Internal Revenue Manual](#), which prescribes procedure for Internal Revenue
24 Service personnel. The doctrine governs how civil (non-criminal) claims of the United States must be perfected and
25 executed. Virtually all IRS seizures where there is no lien or notice of lien are based on Code sections [7302](#) (property used
26 in violation on internal revenue laws) or money laundering statutes classified in Titles 18 and 31, and are predicated on
27 underlying presumptions that the property seized was involved in or was the fruit of criminal activity. In either event, even
28 when the action is predicated on a maritime cause, there must be judicial due process under one of two jurisdictional
29 clauses in [Article III § 2](#) of the U.S. Constitution.⁷⁴

30 In *Miranda v. United States*, [384 U.S. 436](#), 86 S.Ct. 1602, 16 L.Ed. 2d 694 (1966), former Chief Justice Earle Warren
31 penned the following: “As courts have been presented with the need to enforce constitutional rights, they have found means
32 of doing so. . . . Where rights secured by the Constitution are involved, there can be no rule making or legislation which
33 would abrogate them.”

34 The inventory of due process rights secured by the [Fifth](#), [Sixth](#) and [Seventh](#) Amendments mandate judicial due process. The
35 legislative and/or executive branches cannot unilaterally or jointly exclude the judicial in order to deprive the American
36 people of life, liberty or property. However, another section of the [Constitution](#) rather than these amendments directly

⁷³ Derived from an article by Dan Meador of the same name as the title of this section, sixth edition. His website is located at: <http://www.lawresearch-registry.org/>.

⁷⁴ The Internal Revenue Service is not the “delegate” of the Secretary of the Treasury in States of the Union, as that term is defined at [26 U.S.C. § 7701\(a\)\(12\)\(A\)](#). See page 345 of the 2001/2002 U.S. Government Manual concerning authority of the Treasury Financial Management Service: “FMS is responsible for administering the world’s largest collection system . . . The Treasury Offset Program is one of the methods used to collect delinquent debt. FMS uses the program to withhold Federal payments, such as Federal income tax refunds, Federal salary payments, and Social Security benefits, to recipients with delinquent debts, including past-due child support obligations and Federal income tax debt.” Origins and geographical limitation to IRS authority are not extensively treated in this memorandum, but internal revenue districts have not been established in States of the Union in compliance with requirements of [26 U.S.C. § 7621](#) and Executive Order #10289, as amended. These subjects are treated more extensively in other memoranda.

1 condemns the practice: Whenever a legislative enactment presupposes guilt and bypasses judicial process, the repugnant act
2 is classified as a bill of attainer, which the Constitution forbids Congress and state legislatures from enacting.

3 In *Duncan v. Kahanamoku, Sheriff*, (1946) [327 U.S. 304](#); 66 S. Ct. 606; 90 L. Ed. 688, the Supreme Court of the United
4 States condemned legislative summary judgment and unilateral administrative execution:

5 *Courts and their procedural safeguards are indispensable to our system of government. They were set up by
6 our founders to protect the liberties they valued. Ex parte Quirin, [317 U.S. 1](#), 19. ... Their philosophy has been
7 the people's throughout our history. For that reason we have maintained legislatures chosen by citizens or
8 their representatives and courts and juries to try those who violate legislative enactments. We have always
9 been especially concerned about the potential evils of summary criminal trials and have guarded against them
10 by provisions embodied in the Constitution itself. See Ex parte Milligan, 4 Wall. 2; Chambers v. Florida, [309](#)
11 [U.S. 227](#). Legislatures and courts are not merely cherished American institutions; they are indispensable to our
12 Government.*

13 The character of acts that suppose to bypass judicial process was articulated in *United States v. Lovett* (1946), [328 U.S. 303](#);
14 66 S. Ct. 1073; 90 L. Ed. 1252:

15 *We hold that § 304 falls precisely within the category of congressional actions which the Constitution barred by
16 providing that "No Bill of Attainder or ex post facto Law shall be passed." In Cummings v. Missouri, 4 Wall.
17 277, 323, this Court said, "A bill of attainder is a legislative act which inflicts punishment without a judicial
18 trial. If the punishment be less than death, the act is termed a bill of pains and penalties. Within the meaning of
19 the Constitution, bills of attainder include bills of pains and penalties." ... On the same day the Cummings case
20 was decided, the Court, in Ex parte Garland, 4 Wall. 333, also held invalid on the same grounds an [Act of](#)
21 [Congress](#) which required attorneys practicing before this Court to take a similar oath. Neither of these cases
22 has ever been overruled. They stand for the proposition that legislative acts, no matter what their form, that
23 apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict
24 punishment on them without a judicial trial are bills of attainder prohibited by the Constitution. Adherence to
25 this principle requires invalidation of § 304. We do adhere to it.*

26 *Those who wrote our Constitution well knew the danger inherent in special legislative acts which take away the
27 life, liberty, or property of particular named persons because the legislature thinks them guilty of conduct
28 which deserves punishment. They intended to safeguard the people of this country from punishment without trial
29 by duly constituted courts. See *Duncan v. Kahanamoku*, 327 U.S. 304. And even the courts to which this
30 important function was entrusted were commanded to stay their hands until and unless certain tested
31 safeguards were observed. An accused in court must be tried by an impartial jury, has a right to be represented
32 by counsel, he must be clearly informed of the charge against him, the law which he is charged with violating
33 must have been passed before he committed the act charged, he must be confronted by the witnesses against
34 him, he must not be compelled to incriminate himself, he cannot twice be put in jeopardy for the same offense,
35 and even after conviction no cruel and unusual punishment can be inflicted upon him. See *Chambers v.
36 Florida*, [309 U.S. 227](#), 235-238. When our Constitution and Bill of Rights were written, our ancestors had
37 ample reason to know that legislative trials and punishments were too dangerous to liberty to exist in the nation
38 of free men they envisioned. And so they proscribed bills of attainder. Section 304 is one. Much as we regret to
39 declare that an Act of Congress violates the Constitution, we have no alternative here.*

40 Unlike the act in question in *United States v. Lovett*, [26 U.S.C. § 6321](#), et seq. (lien) and §§ [6331](#), et seq., (levy and
41 distress) are not bills of attainder as proper application of the United States Code preserves judicial due process prior to
42 IRS encumbering and/or seizing property. The problem has been properly discerning the law. This is the general rule
43 prescribed by the U.S. Supreme Court. If the choice boils down to declaring a statute unconstitutional and reading it in a
44 light that preserves constitutional safeguards, the latter must be adhered to. Again, in *United States v. Lovett*, the Supreme
45 Court articulated this standard:

46 *The inclusion of § 304 in the Appropriation Bill undoubtedly raises serious constitutional questions. But the
47 most fundamental principle of constitutional adjudication is not to face constitutional questions but to avoid
48 them, if at all possible. And so the "Court developed, for its own governance in the cases confessedly within its
49 jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional
50 questions pressed upon it for decision." Brandeis, J., concurring, in *Ashwander v. Tennessee Valley Authority*,
51 [297 U.S. 288](#), 341, at 346.*

52 *The approach appropriate to such a case as the one before us was thus summarized by Mr. Justice Holmes in a
53 similar situation: "... the rule is settled that as between two possible interpretations of a statute, by one of which
54 it would be unconstitutional and by the other valid, our plain duty is to adopt that which will save the Act. Even
55 to avoid a serious doubt the rule is the same. *United States v. Delaware & Hudson Co.*, [213 U.S. 366](#), 407, 408.
56 *United States v. Standard Brewery*, [251 U.S. 210](#), 220. *Texas v. Eastern Texas R. R. Co.*, [258 U.S. 204](#), 217.
57 *Bratton v. Chandler*, [260 U.S. 110](#), 114. *Panama R. R. Co. v. Johnson*, [264 U.S. 375](#), 390.*

1 By coming to terms with relation-back doctrine, procedure required to encumber and seize property to satisfy delinquent
2 tax debts preserves substantive rights secured by the [Fourth](#), [Fifth](#), [Sixth](#) and [Seventh](#) Amendments and thereby
3 simultaneously preserves integrity of internal revenue laws of the United States. In sum, the law itself isn't flawed, but
4 administration of these enforcement Code sections is. Relation-back doctrine condemns administrative practice, not the law.

5 Prior to addressing particulars of relation-back doctrine, it will be useful to dispose of the notion that Internal Revenue
6 Service personnel have authority to unilaterally seize bank accounts, wages, salaries and the like with notices of levy that
7 aren't supported by judgments from courts of competent jurisdiction. The [due process](#) clause is among the substantive
8 rights the Supreme Court was referring to in *Miranda v. United States*. In *Fuentes v. Shevin, Attorney General of Florida, et al.*, (1972) [407 U.S. 67](#), 92 S.Ct. 1983, 32 L.Ed. 2d 556, Supreme Court justices addressed essentials of the due process
9 clause as it appears in the [Fifth](#) and [Fourteenth Amendments](#):

11 *For more than a century the central meaning of procedural due process has been clear: "Parties whose rights
12 are to be affected are entitled to be heard; and in order that they may enjoy that right they must first be
13 notified."* *Baldwin v. Hale*, 1 Wall. 223, 233. See *Windsor v. McVeigh*, [93 U.S. 274](#); *Hovey v. Elliott*, 167 U.S.
14 409; *Grannis v. Ordean*, [234 U.S. 385](#). *It is equally fundamental that the right to notice and an opportunity to be
15 heard "must be granted at a meaningful time and in a meaningful manner."* *Armstrong v. Manzo*, [380 U.S. 545](#),
16 552.

17 *The constitutional right to be heard is a basic aspect of the duty of government to follow a fair process of
18 decisionmaking when it acts to deprive a person of his possessions. The purpose of this requirement is not only
19 to ensure abstract fair play to the individual. Its purpose, more particularly, is to protect his use and possession
20 of property from arbitrary encroachment -- to minimize substantively unfair or mistaken deprivations of
21 property, a danger that is especially great when the State seizes goods simply upon the application of and for
22 the benefit of a private party. So viewed, the prohibition against the deprivation of property without due process
23 of law reflects the high value, embedded in our constitutional and political history, that we place on a person's
24 right to enjoy what is his, free of governmental interference. See *Lynch v. Household Finance Corp.*, [405 U.S. 538](#), 552.*

26 *The requirement of notice and an opportunity to be heard raises no impenetrable barrier to the taking of a person's possessions. But the fair process of decision-making that it guarantees works, by itself, to protect
27 against arbitrary deprivation of property. For when a person has an opportunity to speak up in his own defense,
28 and when the State must listen to what he has to say, substantively unfair and simply mistaken deprivations of
29 property interests can be prevented. It has long been recognized that "fairness can rarely be obtained by secret,
30 one-sided determination of facts decisive of rights. ... [And n]o better instrument has been devised for arriving
31 at truth than to give a person in jeopardy of serious loss notice of the case against him and opportunity to meet
32 it." *Joint Anti-Fascist Refugee Committee v. McGrath*, [341 U.S. 123](#), 170-172 (Frankfurter, J., concurring).*

34 *If the right to notice and a hearing is to serve its full purpose, then, it is clear that it must be granted at a time
35 when the deprivation can still be prevented. At a later hearing, an individual's possessions can be returned to
36 him if they were unfairly or mistakenly taken in the first place. Damages may even be awarded to him for the
37 wrongful deprivation. But no later hearing and no damage award can undo the fact that the arbitrary taking
38 that was subject to the right of procedural due process has already occurred. "This Court has not ... embraced
39 the general proposition that a wrong may be done if it can be undone." *Stanley v. Illinois*, [405 U.S. 645](#), 647.*

40 *This is no new principle of constitutional law. The right to a prior hearing has long been recognized by this
41 Court under the Fourteenth and Fifth Amendments. Although the Court has held that due process tolerates
42 variances in the form of a hearing "appropriate to the nature of the case," *Mullane v. Central Hanover Tr. Co.*,
43 [339 U.S. 306](#), 313, and "depending upon the importance of the interests involved and the nature of the
44 subsequent proceedings [if any]," *Boddie v. Connecticut*, [401 U.S. 371](#), 378, the Court has traditionally
45 insisted that, whatever its form, opportunity for that hearing must be provided before the deprivation at issue
46 takes effect. E. g., *Bell v. Burson*, [402 U.S. 535](#), 542; *Wisconsin v. Constantineau*, [400 U.S. 433](#), 437; *Goldberg*
47 v. *Kelly*, [397 U.S. 254](#); *Armstrong v. Manzo*, 380 U.S., at 551; *Mullane v. Central Hanover Tr. Co.*, supra, at
48 313; *Opp Cotton Mills v. Administrator*, [312 U.S. 126](#), 152-153; *United States v. Illinois Central R. Co.*, [291](#)
49 [U.S. 457](#), 463; *Londoner v. City & County of Denver*, [210 U.S. 373](#), 385-386. See *In re Ruffalo*, [390 U.S. 544](#),
50 550-551. "That the hearing required by due process is subject to waiver, and is not fixed in form does not affect
51 its root requirement that an individual be given an opportunity for a hearing before he is deprived of any
52 significant property interest, except for extraordinary situations where some valid governmental interest is at
53 stake that justifies postponing the hearing until after the event." *Boddie v. Connecticut*, supra, at 378-379
54 (*emphasis in original*).*

55 The Supreme Court of Florida wrote one of the better analytical summaries of U.S. Supreme Court decisions concerning
56 procedural due process secured by the Fifth and Fourteenth Amendment clauses in *Ray Lien Construction, Inc. v. Jack M.*
57 *Wainwrite*, (1977) 346 S.2d 1029:

1 Garnishment is but one form of summary remedy historically available to the creditor. It is a method whereby a
2 person's property, money, or credits in the possession, under the control, or owing by another are applied to
3 payment of the former's debt to a third person by proper statutory process against the debtor and garnishee.
4 Because this remedy works a deprivation of debtor's property, it must comply with the requirements of
5 procedural due process.

6 For more than a century the central meaning of procedural due process has been clear: "Parties whose rights
7 are to be affected are entitled to be heard, and in order that they may enjoy that right, they must first be
8 notified." Baldwin v. Hale, [68 U.S. \(1 Wall.\) 223](#), 233, 17 L. Ed. 531. Fuentes v. Shevin, [407 U.S. 67](#), 80, 92 S.
9 Ct. 1983, 32 L. Ed. 2d 556 (1972).

10 The United States District Court for the Middle District of Florida recently reviewed the statutes in question
11 and held the procedure, as outlined in Chapter 77, Florida Statutes, unconstitutional. See Bunton v. First
12 National Bank of Tampa, 394 F. Supp. 793 (M.D.Fla.1975). In arriving at its decision, the District Court relied
13 upon the Supreme Court's decision in North Georgia Finishing, Inc. v. Di-Chem, Inc., [419 U.S. 601](#), 95 S. Ct.
14 719, 42 L. Ed. 2d 751 (1975), wherein a similar Georgia prejudgment garnishment statute was declared
15 unconstitutional. In North Georgia Finishing, the Court referred to its earlier decision in Fuentes v. Shevin,
16 supra, wherein the Florida and Pennsylvania replevin statutes were held invalid. Those statutes permitted a
17 secured installment seller to repossess goods sold without prior notice and without opportunity for a hearing or
18 other safeguard against mistaken repossession. A writ was issuable by a clerk of the court upon ex parte
19 application and posting of bond. It was not necessary to show that the goods were wrongfully detained. Nor was
20 provision made for prompt post-seizure hearing. Thus, the debtor was deprived of his property until final
21 outcome of the repossession suit. The Georgia statute was condemned on similar grounds. A writ of
22 garnishment was issuable at the behest of the seller, without notice or opportunity for early hearing and without
23 participation by a judicial officer. As in Fuentes, debtor's only remedy was to post a security bond.

24 We read North Georgia Finishing, supra, and Mitchell, supra, to require a hearing either before the alleged
25 taking or promptly thereafter. In Unique Caterers v. Rudy's Farm Co., supra, we found Chapter 76
26 constitutionally deficient because it did not require an immediate post-seizure hearing. Rather, it simply kept
27 the court open at any time to hear motions for dissolution...

28 We also stated:

29 It is constitutionally imperative that a writ issue only after an impartial factual determination is made
30 concerning the existence of the essential elements necessary for issuance of the writ. Consequently, a writ must
31 be issued by a judicial officer based upon a *prima facie* showing rather than *pro forma* by the clerk of court,
32 unless the initial pleading is made under oath to a clerk who makes an independent factual determination that
33 the requirements of the statute have been complied with. Only then can the individual have his use and
34 enjoyment of property protected from arbitrary encroachment. (footnote omitted)

35 Circumstances where the executive branch can seize property without judicial due process are extremely
36 limited, and the notion that seized property can be administratively converted without judicial due process even
37 in the event of exigent circumstances that require immediate action is absurd. One of the more comprehensive
38 and expansive statements on the requirement for judicial due process of law was written in United States v.
39 Lee; Kaufman v. Lee, [106 U.S. 196](#); 1 S. Ct. 240; 27 L. Ed. 171 (1882). In this case, the son of Robert E. Lee,
40 who commanded the Confederate army, recovered the family estate he inherited from his maternal grandfather.
41 The grandfather had given his daughter, Robert E. Lee's wife, a lifetime estate in the property, but ownership as
42 heir passed to the grandson. The estate was absconded through a trumped-up tax sale rigged to gratify personal
43 hostility of the President. Supreme Court justices who joined in the decision weren't overly accommodating.
44 Although this cite is a little longer than would normally be included in what is intended to be a reasonably short
45 memorandum, it is on point particularly where an administrative agency such as the Internal Revenue Service
46 has a half-century history of encumbering and converting private property without judicial due process of law:

47 What is that right as established by the verdict of the jury in this case? It is the right to the possession of the
48 homestead of plaintiff. A right to recover that which has been taken from him by force and violence, and
49 detained by the strong hand. This right being clearly established, we are told that the court can proceed no
50 further, because it appears that certain military officers, acting under the orders of the President, have seized
51 this estate, and converted one part of it into a military fort and another into a cemetery.

52 It is not pretended, as the case now stands, that the President had any lawful authority to do this, or that the
53 legislative body could give him any such authority except upon payment of just compensation. The defence
54 stands here solely upon the absolute immunity from judicial inquiry of every one who asserts authority from the
55 executive branch of the government, however clear it may be made that the executive possessed no such power.
56 Not only no such power is given, but it is absolutely prohibited, both to the executive and the legislative, to
57 deprive any one of life, liberty, or property without due process of law, or to take private property without just
58 compensation.

59 These provisions for the security of the rights of the citizen stand in the Constitution in the same connection and
60 upon the same ground, as they regard his liberty and his property. It cannot be denied that both were intended

1 to be enforced by the judiciary as one of the departments of the government established by that Constitution. As
2 we have already said, the writ of habeas corpus has been often used to defend the liberty of the citizen, and even
3 his life, against the assertion of unlawful authority on the part of the executive and the legislative branches of
4 the government. See Ex parte Milligan, 4 Wall. 2; Kilbourn v. Thompson, 103 U.S. 168.

5 No man in this country is so high that he is above the law. No officer of the law may set that law at defiance
6 with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law, and
7 are bound to obey it.

8 It is the only supreme power in our system of government, and every man who by accepting office participates
9 in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations
10 which it imposes upon the exercise of the authority which it gives.

11 Courts of justice are established, not only to decide upon the controverted rights of the citizens as against each
12 other, but also upon rights in controversy between them and the government; and the docket of this court is
13 crowded with controversies of the latter class.

14 Shall it be said, in the face of all this, and of the acknowledged right of the judiciary to decide in proper cases,
15 statutes which have been passed by both branches of Congress and approved by the President to be
16 unconstitutional, that the courts cannot give a remedy when the citizen has been deprived of his property by
17 force, his estate seized and converted to the use of the government without lawful authority, without process of
18 law, and without compensation, because the President has ordered it and his officers are in possession?

19 If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe,
20 nor in any other government which has a just claim to well-regulated liberty and the protection of personal
21 rights.

22 It cannot be, then, that when, in a suit between two citizens for the ownership of real estate, one of them has
23 established his right to the possession of the property according to all the forms of judicial procedure, and by
24 the verdict of a jury and the judgment of the court, the wrongful possessor can say successfully to the court,
25 Stop here, I hold by order of the President, and the progress of justice must be stayed. That, though the nature
26 of the controversy is one peculiarly appropriate to the judicial function, though the United States is no party to
27 the suit, though one of the three great branches of the government to which by the Constitution this duty has
28 been assigned has declared its judgment after a fair trial, the unsuccessful party can interpose an absolute veto
29 upon that judgment by the production of an order of the Secretary of War, which that officer had no more
30 authority to make than the humblest private citizen. [Underscore added for emphasis]

31 If administrative agencies have the right to encumber, seize and/or dispose of private property without judicial due process,
32 there is no reason to have courts. When King George III subjected British colonies in North America to that kind of
33 foolishness, American founders employed the word “despotism” to describe his actions.⁷⁵ In 1882, justices of the U.S.
34 Supreme Court articulated the obvious: “If such be the law of this country, it sanctions a tyranny which has no existence in
35 the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection
36 of personal rights.”

37 Fortunately, the law doesn’t authorize administrative encumbrance, levy, seizure, garnishment or any other adverse action
38 that compromises life, liberty or property without judicial due process of law. Administrative notices of lien and notices of
39 levy issued by Internal Revenue Service personnel when claims have not been adjudicated are bogus instruments – they are
40 not backed by the force of law. However, these administratively-issued instruments are routinely filed and/or executed by
41 county recorders, banks, employers and others who are either ignorant of the law or are too intimidated to risk reprisal.
42 While there may be no cure for cowardice, the relation-back doctrine clarifies the law.

⁷⁵ “That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.

Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly all experience hath shown, that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.—“Declaration of Independence (1776)

1 Where the American people are concerned, judicial due process characteristically falls either under the “arising under”
2 clause (law and equity) or the admiralty and maritime jurisdiction clause, both of which are in Article III § 2 of the
3 Constitution of the United States. Actions at law (“arising under” clause; Fifth, Sixth and Seventh Amendments) must
4 proceed in the course of the common law; equity, admiralty and maritime actions follow the course of the civil law. See
5 *Wayman v. Southard*, 23 U.S. 1, 6 L.Ed. 253, 10 Wheat 1, and the judiciary act of 1792. The relevant portion of Article III
6 § 2, paragraph 1 is as follows:

7 *The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the
8 United States, and Treaties made, or which shall be made, under their Authority; -- to all Cases affecting
9 Ambassadors, other public Ministers and Consuls; -- to all Cases of admiralty and maritime Jurisdiction...*

10 The relation-back doctrine is to understanding of administration and enforcement of internal revenue laws as the missing
11 link is to evolution theory. It explains why administratively-issued notices of lien and levy are bogus instruments used for
12 fraudulent conversion.

13 One of the better contemporary Supreme Court cases on the relation-back doctrine is *United States v. A Parcel of Land,
14 Buildings, Appurtenances and Improvements, known as 92 Buena Vista Avenue, Rumson, New Jersey* (1993), 507 U.S. 111;
15 113 S.Ct. 1126; 122 L.Ed. 2d 469.

16 The Buena Vista case was an *in rem* (admiralty/maritime) case involving proceeds of illegal drug trafficking.⁷⁶ The alleged
17 drug dealer made a gift of money to a woman for purchase of the house located on Buena Vista Avenue. Several years later,
18 the drug dealer was prosecuted and the government initiated a civil forfeiture action against the property even though the
19 woman owned it, the government claiming that its interest dated to the time of the illegal transaction that produced the
20 money. Whether or not the woman was aware of the illegal activity was irrelevant since the government’s interest dated to
21 the time of the original illegal transaction. Even though she might be innocent by virtue of what she did or didn’t know, she
22 could not enjoy fruits of the illegal enterprise.

23 Writing for four of the justices joining the plurality decision, Justice Stevens traced the relation-back doctrine to an 1806
24 decision written by former Chief Justice John Marshall:

25 *Chief Justice Marshall explained that forfeiture does not automatically vest title to property in the Government:*

26 *"It has been proved, that in all forfeitures accruing at common law, nothing vests in the government until some
27 legal step shall be taken for the assertion of its right, after which, for many purposes, the doctrine of relation
28 carries back the title to the commission of the offence."* United States v. Grundy, 7 U.S. 337, 3 Cranch 337, 350-
29 351, 2 L. Ed. 459 (1806). n20

30 *The same rule applied when a statute (a statute that contained no specific relation back provision) authorized
31 the forfeiture. In a passage to which the Government has referred us, n21 we stated our understanding of how
32 the Government's title to forfeited property relates back to the moment of forfeitability:*

33 *"By the settled doctrine of this court, whenever a statute enacts that upon the commission of a certain act
34 specific property used in or connected with that act shall be forfeited, the forfeiture takes effect immediately
35 upon the commission of the act: the right to the property then vests in the United States, although their title is
36 not perfected until judicial condemnation: the forfeiture constitutes a statutory transfer of the right to the United
37 States at the time the offence is committed; and the condemnation, when obtained, relates back to that time,
38 and avoids all intermediate sales and alienations, even to purchasers in good faith." United States v. Stowell,
39 133 U.S. at 16-17 (emphases added).*

40 *If the Government wins a judgment of forfeiture under the common-law rule -- which applied to common-law
41 forfeitures and to forfeitures under statutes without specific relation back provisions -- the vesting of its title in
42 the property relates back to the moment when the property became forfeitable. Until the Government does win
43 such a judgment, however, someone else owns the property. That person may therefore invoke any defense
44 available to the owner of the property before the forfeiture is decreed. [Underline added for emphasis; italics
45 in original]*

⁷⁶ Where the Buena Vista decision was based on Title 21 civil forfeiture authority, the corresponding provision in the Internal Revenue Code is 26 U.S.C. § 7302, property used in violation of internal revenue laws, and the Internal Revenue Service assumes authority under 26 CFR § 403, which is predicated on the presumption that the property has been used in conjunction with a drug-related commercial crime. Treasury delegation order #157 conveys underlying authority.

1 Section 6321 of the Internal Revenue Code, which gives rise to what is commonly described as a statutory lien, is obviously
2 subject to the common-law relation-back doctrine:

3 Sec. 6321. Lien for taxes.

4 *If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any
5 interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in
6 addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether
7 real or personal, belonging to such person.*

8 Likewise, 26 U.S.C. § 6331(a), the basic authority for levy and distraint, is subject to the common-law relation-back
9 doctrine:

10 Sec. 6331. Levy and distraint.

11 (a) Authority of Secretary.

12 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,
13 it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the
14 expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under
15 section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of
16 such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of
17 the United States, the District of Columbia, or any agency or instrumentality of the United States or the District
18 of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer,
19 employee, or elected official.⁷⁷ If the Secretary makes a finding that the collection of such tax is in jeopardy,
20 notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or
21 refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided
22 in this section. [Underscore added for emphasis]*

23 Contrary to the literal appearance of the two Code sections, the government's interest in property, either for purposes of lien
24 or levy, does not attach to or encumber rights, title or interest until the appropriate judicial action is initiated. This principle
25 was articulated by the Ninth Circuit Court of Appeals (March 18, 2002) in *United States of America v. Real Property at
26 2659 Roundhill Drive, Alamo, California*, No. 00-16772.

27 As was the case for the Buena Vista decision by the Supreme Court, the Roundhill case was drug-related. In this particular
28 instance, part of the property purchase price was allegedly money derived from drug trafficking, but a healthy sum was also
29 borrowed from a financial institution. When the government attempted to forfeit the property, the financial institution
30 perfected its claim as the superior lien holder, the mortgage lien having been filed at the time the property was purchased.
31 The financial institution subsequently held a non-judicial foreclosure sale; an investment group purchased the property at
32 the auction. In the interim, the government filed a lis pendens (pending litigation notice) in the United States District Court.
33 In spite of the lis pendens, the financial institution proceeded with sale and the investment group made the purchase. The
34 government subsequently attempted to forfeit the property in an *in rem* action (admiralty/maritime). The district court judge
35 ruled in favor of the government; the Ninth Circuit, basing its decision on the 1993 Buena Vista decision, ruled against the
36 government:

37 *The district court ruled that (1) the government's acquiescence in the foreclosure sale did not constitute a
38 release of its forfeiture interest in the property; (2) the government's interest vested prior the purchasers'
39 interest by virtue of 21 U.S.C. § 881(h), n4 the forfeiture statute's "relation back" provision; and (3) the
40 purchasers were not "innocent owners" since the notice of lis pendens was sufficient to alert them to the
41 forfeiture proceedings. While the forfeiture action was pending, the purchasers sold the property (with the*

⁷⁷ 26 U.S.C. § 6331(a) and the section in general is an amalgamation that relates to several jurisdictions. Per the Parallel Table of Authorities and Rules, located in the Index to the Code of Federal Regulations, the only implementing regulation for 26 U.S.C. §§ 6321 (lien) and 6331 (levy and distraint) is 27 CFR § 70, which is under jurisdiction of the Bureau of Alcohol, Tobacco and Firearms. However, there are two jurisdictions that are generally exempt from publishing requirements of the Federal Register Act. One is the regulation or administrative procedure that applies exclusively to government agencies and personnel (5 U.S.C. § 301), and the other is admiralty and maritime jurisdiction (Federal Register Act, 44 U.S.C. §§ 1501-1510). The underscored portion of § 6331 applies to government agencies and personnel, as defined at 26 U.S.C. §§ 3401(c) & (d). There are no corresponding regulations listed for Part 1 (Subtitle A income taxes) and Part 31 (Subtitle C employment taxes (Social Security, etc.) and government agency administration (Chapters 24 & 25)) of Title 26 of the Code of Federal Regulations.

court's approval) and placed the proceeds in escrow. The district court granted summary judgment to the United States, which left the purchasers sustaining a net loss on their investment in the Roundhill property. The purchasers appealed.

We reversed, holding that the government had no legal interest in the property. United States v. 2659 Roundhill Drive, 194 F.3d 1020, 1027 (9th Cir. 1999) ("Roundhill I"). We applied *United States v. 92 Buena Vista Ave., 507 U.S. 111* (1993), which held that the relation-back rule of 21 U.S.C. § 881(h) cannot be invoked until a final judgment of forfeiture has been entered; the United States had never obtained a final judgment. Therefore, according to *Buena Vista*, the government's interest in the Roundhill property could not have related back to 1974 (when the Paytons engaged in drug trafficking), but rather dated back only to October 19, 1994, when it recorded its *lis pendens*. Since the *lis pendens* was recorded after the date World recorded its deed of trust (which also was the effective date of the purchasers' interest) the government's interest was extinguished by normal operation of long-standing California foreclosure law. n5 Thus, the purchasers took title to the property free and clear of the government's interest. Roundhill I, 194 F.3d at 1027.

- ¹⁴ The *in rem* action is against the thing, the *res*, where so-called civil actions are against the party who is allegedly liable. The Internal Revenue Code segregates the two forms of action at [26 U.S.C. §§ 7323 & 7404](#):

Sec. 7323. Judicial action to enforce forfeiture.

(a) *Nature and venue.*

The proceedings to enforce such forfeitures shall be in the nature of a proceeding in rem in the United States District Court for the district where such seizure is made.

Sec. 7402. Jurisdiction of district courts.

(a) To issue orders, process, and judgments.

The district courts of the United States at the instance of the United States shall have such jurisdiction to make and issue in civil actions, writs and orders of injunction, and of ne exeat republica, orders appointing receivers, and such other orders and processes, and to render such judgments and decrees as may be necessary or appropriate for the enforcement of the internal revenue laws. ...

- 27 The two sections cited above specify the two forms of judicial action federal government has available when and if there is
28 an act or omission contrary to internal revenue laws of the United States. Even though any given Code section may give
29 rise to an interest, the interest isn't perfected until there is a judgment from a court of competent jurisdiction. The interest is
30 perfected via the judgment, but it dates to the act or omission that gave rise to the interest. This is the essence of relation-
31 back doctrine, which is a common-law doctrine that predates the Constitution of the United States.

32 The definition of "relation back" in *Black's Law Dictionary*, Sixth Edition, is useful in understanding the relation of the
33 original act to the time of a judgment perfecting a statutory lien:

Relation Back. General rule of "relation back" is that a pleading may not be amended to allege a new or different claim or defense unless it arose out of, or is based on or related to, claim, transaction or occurrence originally set forth or attempted to be set forth. [Cites omitted]

A principle that an act done today is considered to have been done at an earlier time. A document held in escrow and finally delivered is deemed to have been delivered as of the time at which it was escrowed.

- Where actions filed in courts of law are concerned, the principle more or less says, "You can't change horses in the middle of the stream." The second definition more closely characterizes the lien process. Internal Revenue Code [§ 6321](#) is the primary section that gives rise to statutory liens where there is a failure to perform, and the date of lien existence is determined by the date of non-performance, but only after there is a judgment for a delinquent tax debt (Federal Debt Collection Procedure Act, [28 U.S.C. § 3201](#)). The lien is choate, or perfected, after judgment; it is inchoate or unperfected prior to judgment. Definitions from *Black's Law Dictionary*, Sixth Edition, are again useful:

Choate lien. Lien which is perfected so that nothing more need be done to make it enforceable. Identity of lienor, property subject to lien and amount of lien are all established. *Walker v. Paramount Engineering Co.*, C.A.Mich., 353 F.2d 445, 449; *U.S. v. City of New Britain, Conn.*, 347 U.S. 81, 74 S.C. 367, 369, 98 L.Ed. 520.

1 The lien must be definite and not merely ascertainable in the future by taking further steps. *Gower v. State Tax*
2 Commission, 207 Or. 288, 295 P.2d 162.

3

4 **Inchoate.** Imperfect; partial; unfinished; begun, but not completed; as a contract not executed by all the
5 parties. *State ex rel. McCubbin v. McMillian, Mo.App., 349 S.W.2d 453, 462.*

6 A federal tax lien, i.e., a “notice of lien,” that is issued prior to there being a judgment to perfect the lien is at best inchoate.
7 It is incomplete, imperfect:

8 Under the law of California as declared in *Puissegur v. Yarbrough*, 29 CAL. 2D 409, 412, 175 P.2D 830, 831-
9 832, an attaching creditor obtains “only a potential right or a contingent lien” until a judgment perfecting the
10 lien is rendered, and that meanwhile, the lien is contingent or inchoate – merely a *lis pendens* notice that a right
11 to perfect a lien exists. *Id.* At 50. *United States v. R.F. Ball Construction Co, Inc.* [355 U.S. 587](#)

12 The United States Attorney’s Manual confirms this same principle with respect to notices of lien issued by the Internal
13 Revenue Service. The notice must include the abstract of judgment on the back of the Form 668-Y used as the notice of
14 federal tax lien:

15 [3-10.200 Civil Postjudgment Financial Litigation Activity – Perfecting the Judgment](#)

16 *Immediately following expiration of the 10-day automatic stay after entry of the judgment (whether by*
17 *default, stipulation, court determination, or by the referral of a judgment from another district), see Fed. R. Civ.*
18 *P. 62(a), immediate action shall be taken to perfect the judgment as a lien in accordance with the Federal Debt*
19 *Collection Procedures Act. See 28 U.S.C. § 3201.*

20 *Special care should be taken to ensure that the judgment is perfected as a lien by filing a certified copy of the*
21 *abstract of the judgment in the manner in which a notice of tax lien would be filed under paragraphs (1) and (2)*
22 *of § 6323(f) of the Internal Revenue Code of 1986. A lien should be filed in accordance with state law filing*
23 *requirements and should be filed in any state where the debtor owns real property.*

24

25 U.S. Attorney Manual
26 6-8.000 POST-JUDGMENT COLLECTION MATTERS

27 [6-8.400 Differences Between Tax Judgments and Other Civil Judgments – Collection Procedures](#)

28 The Tax Division’s [Judgment Collection Manual](#) should be consulted for an in depth discussion of special
29 procedures for the collection of tax judgments that are not available for, or are different from, the procedures
30 for collecting other judgments in favor of the United States. For example, an IRS levy can be used to collect a
31 tax judgment; the state exemption statutes are inapplicable to tax judgments; federal tax liens have special
32 characteristics; and post-judgment interest on tax judgments accrues at a different rate than the normal
33 judgment rate and is compounded daily. [Underscore added for emphasis]

34 Although it is rarely if ever completed, the Form 668-Y notice of lien has a designated space on the back for the abstract of
35 judgment. The purpose of the abstract is to enable interested parties to locate the judgment so they can review particulars.
36 Unless the notice has the abstract on the back, the paper trail necessary to verify that there is a judgment and the nature,
37 amount and object of the judgment is incomplete. If the document is incomplete with respect to essential elements, or
38 includes vague or misleading information, it is an uttered instrument.⁷⁸

39 Since promulgation of the Internal Revenue Code of 1954, the [Form 668-B Levy](#) has been the proper form for legitimate
40 levies. The “notice of levy” merely conveys information and is supposed to provide notice to the party a levy is executed

⁷⁸ **Black’s Law Dictionary**, Sixth Edition: “**Utter**, v. To put or send (as a forged check) into circulation; to publish or put forth; to offer. To utter and publish an instrument, as a counterfeit note, is to declare or assert, directly or indirectly, by words or actions, that it is good; uttering it is a declaration that it is good, with an intention or offer to pass it. To utter, as used in a statute against forgery and counterfeiting, means to offer, whether accepted or not, a forged instrument, with the representation, by words or actions, that the same is genuine.”

1 against, not third parties.⁷⁹ The notice of levy, which is commonly sent to third-party custodians of financial assets, is not
2 an enforceable levy instrument. The [Form 668-B Levy](#) must be accompanied by the applicable writ issued from a court of
3 competent jurisdiction in order for it to be enforceable – third-party custodians are supposed to receive the actual levy and
4 writ.

5 In the criminal forfeiture handbook, the Internal Revenue Manual acknowledges effect of relation-back doctrine at [§ \[9.7\]](#)
6 [14.17.6](#) (04-30-1998):

7 *Internal Revenue Manual, Section 9.7.14.17.6 (04-30-1998)*

8 *6. The Relation Back Doctrine maintains that property is actually forfeited at the time it is used illegally, unless
9 the statute states otherwise. At that instant, all rights and legal title to the asset pass to the government. Seizure
10 and formal proceedings simply confirm, or proclaim, the forfeiture that has already taken place. Therefore, any
11 liens placed on the property after the date the asset is used illegally will be a lien filed against government
12 property. Theoretically, no third party can acquire a legally recognizable interest in the property after the
13 illegal use. However, the Supreme Court ruled that a good faith purchaser can assert an Innocent Owner
14 defense prior to the government obtaining a judgment of forfeiture U.S. v. 92 Buena Vista Ave., Rumson, N.J.
15 113 S.Ct. 1126 (1993). In all instances, District Counsel shall be consulted prior to releasing a tax lien or to
16 releasing the seized property to satisfy a tax lien. [Underscore added for emphasis]*

17 Interestingly, the above section of the IRM was REMOVED from the IRS website shortly after revision 5 of this article was
18 published in May 2002, presumably in an effort by the IRS to cover-up the truth. Although the IRM section is phrased in a
19 manner that doesn't clearly convey the essence of the Buena Vista decision unless someone actually reads the decision,
20 Internal Revenue Service attorneys and ranking officers, if not lower-level IRS personnel, are obviously aware of the need
21 for judicial due process before government agencies can lawfully encumber or convert private property. The Fifth
22 Amendment due process clause is as much a barrier to summary encumbrance and forfeiture as the right to remain silent is
23 to criminal. See *United States v. Miranda*, cited *supra*.

24 Two erroneous perceptions contribute to misunderstanding of federal tax administration and enforcement. The first, and
25 possibly most serious, is that the Internal Revenue Code (Title 26 of the United States Code) is organized in such a fashion
26 that administration follows the order of Code sections. The second is that the Internal Revenue Code contains all federal
27 law relating to federal tax administration and enforcement. Neither is the case.

28 So far as Internal Revenue Code section and other arrangement is concerned, the matter is addressed by [26 U.S.C. §](#)
29 [7806\(b\)](#):

30 *(b) Arrangement and classification.*

31 *No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the
32 location or grouping of any particular section or provision or portion of this title, nor shall any table of
33 contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of
34 this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables
35 contained in the various prints of this Act before its enactment into law.*

36 The United States Code is a classification system for laws of the United States. Annual session laws are published
37 sequentially in the Statutes at Large; each section in any given statute Congress enacts is then codified in one or more titles
38 of the United States Code. In order to determine legislative construction of any given Code section (it's proper application),
39 it is necessary to go to the section genesis in original legislation. Just because one Internal Revenue Code section follows
40 another, or one categorical subtitle or chapter follows another, does not mean that the two sections, chapters, subtitles or
41 whatever have more than passing relationship to each other unless there is internal reference that establishes the link.

42 Lien and levy authority ([26 U.S.C. §§ 6321](#) & [6331](#)) are in Subtitle F, Chapter 64 of the Internal Revenue Code. Crimes,
43 seizures and forfeitures, and the judicial authority for seizures ([§ 7323](#)), are in Chapter 74. Proceedings for judicial action
44 (civil action; [§ 7402](#)) are in Chapter 75. If these sections were interpreted to be applicable in numerical sequence, it would
45 appear that the Internal Revenue Service has unilateral authority to issue notices of lien and levy without judgments from

⁷⁹ See [26 U.S.C. § 6335\(a\)](#), Notice of seizure. “As soon as practicable after seizure of property, notice in writing shall be given by the Secretary to the owner of the property (or, in the case of personal property, the possessor thereof), or shall be left at his usual place of abode or business if he has such within the internal revenue district where the seizure is made...”

1 courts of competent jurisdiction. However, the relation-back doctrine demonstrates that judicial process must be antecedent
2 to encumbering and converting privately owned assets on behalf of the government. This is the reason [§ 7806\(b\)](#) of the
3 Internal Revenue Code, and comparable disclaimers for each of the other titles, withholds implications of legislative
4 construction.

5 Analogously, the United States Code is somewhat like a library card catalog organized by subject. At least ten titles in
6 addition to Title 26 have sections and sometimes complete chapters relating to administration and enforcement of internal
7 revenue laws. For example, administration of Subtitle E (alcohol, tobacco and firearms) of the Internal Revenue Code
8 crosses over to Title 27. [Section 7327](#) of the Internal Revenue Code acknowledges another expanded application crossover:

9 *Sec. 7327. Customs laws applicable.*

10 *The provisions of law applicable to the remission or mitigation by the Secretary of forfeitures under the customs
11 laws shall apply to forfeitures incurred or alleged to have been incurred under the internal revenue laws.*

12 Unfortunately, the links between titles may work in the inverse and may not be as conspicuous as the two examples above.
13 This is the case for Federal Debt Collection Procedure Act in Chapter 176 of Title 28, which contains federal judicial
14 procedure and rules. At [28 U.S.C. § 3001](#), application is prescribed:

15 [Sec. 3001. Applicability of chapter](#)

16 *(a) In general. – Except as provided in subsection (b), the chapter provides the exclusive civil procedures for
17 the United States –*

18 *(1) to recover a judgment on a debt; or*

19 *(2) to obtain, before judgment on a claim for a debt, a remedy in connection with such claim.*

20 *(b) Limitation. – To the extent that another Federal law specifies procedures for recovering on a claim or a
21 judgment for a debt arising under such law, those procedures shall apply to such claim or judgment to the
22 extent those procedures are inconsistent with this chapter.*

23 Are delinquent taxes classified as debts? According to definitions applicable to the Federal Debt Collection Procedure Act,
24 they are:

25 [Sec. 3002. Definitions](#)

26 *As used in this chapter:*

27 *(3) “Debt” means –*

28 *(B) an amount that is owing to the United States on account of a fee, duty, lease, rent, service, sale of real or
29 personal property, over-payment, fine, assessment, penalty, restitution, damages, interest, tax, bail bond
30 forfeiture, reimbursement, recovery of a cost incurred by the United States, or other source of indebtedness to
31 the United States, but that is not owing under the terms of a contract originally entered into by only persons
32 other than the United States. . . [Underscore added for emphasis]*

33 Per [§ 3001](#), Federal Debt Collection Procedure in Chapter 176 of Title 28 provides exclusive civil procedure (judicial
34 process) for the United States to collect debts “to the extent that another Federal law” doesn’t provide alternative procedure.
35 Section [3002\(3\)\(B\)](#) defines tax “owing to the United States” as a “debt” for purposes of Federal Debt Collection Procedure
36 prescribed in Chapter 176 of Title 28. While there are technical exceptions for enforcement of tax law at [28 U.S.C. §](#)
37 [3003\(b\)](#), the only alternative jurisdictional authority for judicial action to collect delinquent tax obligations is the
38 admiralty/maritime *in rem* action accounted for at [26 U.S.C. § 7323](#) – jurisdiction of courts of the United States fall under
39 the “arising under” clause or the admiralty/maritime clause. In either jurisdiction, whenever an alleged liability is contested,
40 the matter must be adjudicated.

- 1 In either forum, the claim must be verified by a witness competent as a matter of law to make a complaint. Where the civil
2 action is concerned, the requirement for a claim to be supported by affidavit is at [28 U.S.C. §3006](#):⁸⁰

3 *Any affidavit required of the United States by this chapter may be made on information and belief, if reliable
4 and reasonably necessary, establishing with particularity, to the court's satisfaction, facts supporting the claim
5 of the United States.*⁸¹

- 6 In the event the United States secures a favorable judgment on the claim, it may be filed as a lien, per [28 U.S.C. §3201](#):

7 *(a) Creation. – A Judgment in a civil action shall create a lien on all real property of a judgment debtor on
8 filing a certified copy of the abstract of the judgment in the manner in which a notice of tax lien would be filed
9 under paragraph (1) and (2) of section 6323(f) of the Internal Revenue Code of 1986. A lien created under this
10 paragraph is for the amount necessary to satisfy the judgment, including costs and interest.*

11 Enforcement, execution and other particulars are prescribed by [§§ 3202](#), etc., and garnishment by [§ 3205](#). These are all
12 post-judgment remedies. The alternative administrative collection process preserved by [28 U.S.C. § 3003\(b\)](#) vests the
13 “delegate” of the Secretary of the Treasury ([26 U.S.C. § 7701\(a\)\(12\)\(A\)](#)) with pre-judgment and post-judgment collection
14 authority within internal revenue districts established in compliance with requirements of [26 U.S.C. §7621](#) and Executive
15 Order #10289, as amended.⁸² The U.S. Marshal for the judicial district would otherwise be responsible for execution.

16 This hair-splitting is essential to understanding of lawful judicial process as courts of the United States must sit either as
17 admiralty and maritime courts or courts of common law – one jurisdiction is exclusive of the other. In another of his
18 precedent decisions, former Chief Justice John Marshall addressed the matter in definitive terms. In *The Sarah*, [21 U.S.](#)
19 [391](#), 5 L.Ed. 644, 8 Wheat 391 (1823), he stated the following:

20 *By the act constituting the judicial system of the United States, the District Courts are Courts both of common
21 law and admiralty jurisdiction. In the trial of all cases of seizure, on land, the Court sits as a Court of common
22 law. In cases of seizure made on waters navigable by vessels of ten tons burthen and upwards, the Court sits as
23 a Court of Admiralty. In all cases at common law, the trial must be by jury. In cases of admiralty and maritime
24 jurisdiction, it has been settled, in the cases of the *Vengeance*, (reported in 3 Dallas' Rep. 297.) the *Sally*, (in 2
25 Cranch's Rep. 406.) and the *Betsy* and *Charlotte*, (in 4 Cranch's Rep. 443.) that the trial is to be by the Court.*

26 *Although the two jurisdictions are vested in the same tribunal, they are as distinct from each other as if they
27 were vested in different tribunals, and can no more be blended, than a Court of Chancery with a Court of
28 common law.*

29 *The Court for the Louisiana District, was sitting as a Court of Admiralty; and when it was shown that the
30 seizure was made on land, its jurisdiction ceased. The libel ought to have been dismissed, or amended, by
31 charging that the seizure was made on land.*

32 *The direction of a jury, in a case where the libel charged a seizure on water, was irregular; and any
33 proceeding of the Court, as a Court of Admiralty, after the fact that the seizure was made on land appeared,
34 would have been a proceeding without jurisdiction.*

- 35 The Fifth, Sixth and Seventh Amendments preclude and condemn admiralty and maritime seizures on land within States of
36 the Union. See *Wayman v. Southard*, cited *supra*. Therefore, the *in rem* action prescribed by [26 U.S.C. § 7323](#) cannot pass

⁸⁰ Those authorized to submit affidavits for tax-related criminal prosecution are listed at [18 U.S.C. § 3045](#). The Fourth Amendment and [Rule 3](#) of the Federal Rules of Criminal Procedure control criminal procedure. In general, however, testimony of a competent witness is necessary to secure civil judgments or criminal convictions. If there isn't a competent witness who has first-hand knowledge of facts, any judgment is void.

⁸¹ While a civil complaint may be supported by an affidavit submitted on “information and belief,” if allegations in the affidavit are contested, the burden of proof still lies with the government. Contested facts are determined by juries in cases at law, i.e., in the course of the common law.

⁸² There is no evidence that the Secretary of the Treasury has established internal revenue districts in States of the Union since promulgation of the Internal Revenue Code of 1954. It is more probable, but yet to be proven, that the Treasury Financial Management Service is “delegate” of the Secretary of the Treasury for purposes of [26 U.S.C. § 7701\(a\)\(12\)\(A\)](#), and that the Internal Revenue Service is supposed to function in a support capacity only. Congress did not legislatively create IRS or its predecessor, the Bureau of Internal Revenue, so IRS’ “agency” and “delegate” capacity is limited by operation of law. See the statement of IRS organization at 39 Fed. Reg. 11572, 1974-1 Cum. Bul. 440, 37 Fed. Reg. 20960, and the Internal Revenue Manual 1100 through the 1997 edition.

1 muster where it involves property seized on land within States of the Union; the Internal Revenue Service, when and if the
2 agency has a legitimate claim, must file a civil action in a court of competent jurisdiction ([26 U.S.C. § 7402](#)) and, with
3 colorable exceptions prescribed at [§ 3003](#)(b), proceed according to the procedure prescribed in the Federal Debt Collection
4 Procedure Act ([26 U.S.C. §§ 3001](#), et seq.).

5 In the Internal Revenue Manual for the Chief Council of the Criminal Division, the right to trial by jury is preserved at [§ 31.8.6.1.2](#) (04-08-1998):

7 *2. Jury Trials. A forfeiture arising from a seizure of land is a common-law action in rem and not an action*
8 *within the admiralty jurisdiction of the district court; therefore, the Seventh Amendment applies so as to*
9 *guarantee a jury trial. See, C.J. Hendry Co. v. Moore, [318 U.S. 133](#) (1948) and United States v. One 1976*
10 *Mercedes-Benz 280S, 618 F.2d 453 (7th Cir. 1980). The Supplemental Rules for Certain Admiralty and*
11 *Maritime Claims are nevertheless applicable because these rules also apply to actions analogous to maritime*
12 *actions in rem. See Rules A and C, Supplemental Rules for Certain Admiralty and Maritime Claims: [28 U.S.C.](#)*
13 *[§ 2461](#).*

14 Suffice it to say that the seizure or forfeiture contemplated by [§ 31.8.6.1.2](#) (04-08-1998) presumes an underlying criminal
15 cause of action that has an admiralty or maritime nexus, i.e., that the act or omission that gives rise to the cause of action
16 falls within the scope of Congress' authority to regulate international commerce. Without that nexus, the court would have
17 to set as a court of common law; per *The Sarah, supra*, common law and admiralty jurisdictions are mutually exclusive.
18 Courts of the United States must convene under the "arising under" clause or the admiralty and maritime clause; they are
19 prohibited from exercising hybrid or mixed jurisdictions.

20 All Internal Revenue Service criminal seizure authority falls under delegation orders 157 and 158. The former applies to
21 Internal Revenue Code seizures under authority of [26 U.S.C. §§ 7301 & 7302](#); the latter applies to money laundering
22 statutes in Titles 18 & 31. Both orders authorize seizures under admiralty criminal (Rule 41, Federal Rules of Criminal
23 Procedure) and/or civil (Supplemental Admiralty and Maritime Rules) procedure. The reason is because both the money
24 laundering statutes in Titles 18 & 31 and IRS' Internal Revenue Code seizure authority link to controlled substance laws in
25 Titles 19 & 21, with basic procedure prescribed in Title 19. The link for money laundering sections in Titles 18 & 31 is
26 clearly stated in the introduction to the Memorandum of Understanding Regarding Money Laundering Investigation (IRM
27 Exhibit [31.8.1-3](#) (06-29-1994):

28 *This Memorandum of Understanding (MOU) constitutes an agreement among the Secretary of the Treasury (*
29 *"the Secretary"), the Attorney General and the Postmaster General as to the investigatory authority and*
30 *procedures of Treasury and Justice bureaus and the Postal Service under [18 U.S.C. sections 1956](#) and 1957, as*
31 *amended by the Anti-Drug Abuse Act of 1988, Pub. L. 100-690 (Nov. 18, 1988). This replaces a previous MOU*
32 *on this subject between the Secretary and the Attorney General effective May 20, 1987.*

33 The memorandum of understanding, delegation orders #157 & #158, and IRS' sole regulation governing seizures and
34 forfeitures, 26 CFR § 403, all link to Title 19 procedure and drug laws in admiralty and maritime jurisdiction. Although the
35 subject is beyond the scope of this memorandum, it follows that any crime prosecuted by the Internal Revenue Service is
36 predicated on the underlying presumption that it is a drug-related offense. Therefore, courts in which IRS is the principal
37 agency responsible for prosecution are convened as admiralty rather than common law courts. This practice is contrary to
38 substantive rights secured by the Fifth, Sixth and Seventh Amendments, assuming admiralty jurisdiction cannot be
39 affirmatively established in record, as these amendments secure due process in the course of the common law. See *Wayman*
40 *v. Southard*, cited *supra*.

41 It is useful to examine the genesis of [26 U.S.C. §§ 6321](#), et seq. (lien) and [§§ 6331](#), et seq. (levy and distraint) as these
42 sections all originate in 1860's legislation applicable exclusively to alcohol, cotton, and in some instances, tobacco. This is
43 the reason that the only surviving regulation listed in the Parallel Table of Authorities and Rules for [§§ 6321 & 6331](#) is 27
44 CFR § 70, which is under Bureau of Alcohol, Tobacco and Firearms jurisdiction, as applicable to Subtitle E of the Internal
45 Revenue Code.

46 Chapter 75, Subchapter C, Part I of the Code, "property subject to forfeiture," is specific with respect to what property may
47 be forfeited in the *in rem* action specified by [26 U.S.C. § 7323](#). There are two primary categories: [§7301](#) obviously applies

1 to production and distribution of alcohol products⁸³ where § 7302, property used in violation of internal revenue laws,
2 which is not quite so obvious, applies to alcohol products and controlled substances in admiralty and maritime jurisdiction
3 of the United States (foreign commerce). The two sections follow:

4 *Internal Revenue Code*
5 §7301. *Property subject to tax.*

6 (a) *Taxable articles. Any property on which, or for or in respect whereof, any tax is imposed by this title which*
7 *shall be found in the possession or custody or within the control of any person, for the purpose of being sold or*
8 *removed by him in fraud of the internal revenue laws, or with design to avoid payment of such tax, or which is*
9 *removed, deposited, or concealed, with intent to defraud the United States of such tax or any part thereof, may*
10 *be seized, and shall be forfeited to the United States.*

11 (b) *Raw materials. All property found in the possession of any person intending to manufacture the same into*
12 *property of a kind subject to tax for the purpose of selling such taxable property in fraud of the internal revenue*
13 *laws, or with design to evade the payment of such tax, may also be seized, and shall be forfeited to the United*
14 *States.*

15 (c) *Equipment. All property whatsoever, in the place or building, or any yard or enclosure, where the property*
16 *described in subsection (a) or (b) is found, or which is intended to be used in the making of property described*
17 *in subsection (a), with intent to defraud the United States of tax or any part thereof, on the property described*
18 *in subsection (a) may also be seized, and shall be forfeited to the United States.*

19 (d) *Packages. All property used as a container for, or which shall have contained, property described in*
20 *subsection (a) or (b) may also be seized, and shall be forfeited to the United States.*

21 (e) *Conveyances. Any property (including aircraft, vehicles, vessels, or draft animals) used to transport or for*
22 *the deposit or concealment of property described in subsection (a) or (b), or any property used to transport or*
23 *for the deposit or concealment of property which is intended to be used in the making or packaging of property*
24 *described in subsection (a), may also be seized, and shall be forfeited to the United States.*

25

26 § 7302. *Property used in violation of internal revenue laws.*

27 *It shall be unlawful to have or possess any property intended for use in violating the provisions of the internal*
28 *revenue laws, or regulations prescribed under such laws, or which has been so used, and no property rights*
29 *shall exist in any such property. A search warrant may issue as provided in chapter 205 of title 18 of the United*
30 *States Code and the Federal Rules of Criminal Procedure for the seizure of such property. Nothing in this*
31 *section shall in any manner limit or affect any criminal or forfeiture provision of the internal revenue laws, or*
32 *of any other law. The seizure and forfeiture of any property under the provisions of this section and the*
33 *disposition of such property subsequent to seizure and forfeiture, or the disposition of the proceeds from the*
34 *sale of such property, shall be in accordance with existing laws or those hereafter in existence relating to*
35 *seizures, forfeitures, and disposition of property or proceeds, for violation of the internal revenue laws.*

36 Levy and distraint ([26 U.S.C. § 6331](#)) are seizure and forfeiture actions. It stands to reason that where Congress specifies
37 what property is subject to forfeiture, the bureau or agency responsible for administration of internal revenue laws may not
38 expand the object of its authority beyond what is authorized by Congress. As previously seen, the only expanded authority
39 in [§ 6331](#) specifically applies to government agencies and personnel. There is no corresponding expansion of [§ 6321](#) (lien),
40 so it is obvious that a judgment lien ([28 U.S.C. § 3201](#)) must be secured against government personnel when and if a
41 government employee is liable for delinquent tax debts.

42 Per *The Sarah, supra*, simply declaring that the seizure, levy or whatever was on land deprives the court of admiralty and
43 maritime jurisdiction.⁸⁴ Assuming the government has sufficient evidence to sustain a claim where there is no maritime

⁸³ Per the current Internal Revenue Manual, IRS has successfully used 26 U.S.C. § 7301 to prosecute cases involving gambling infractions, cases involving fuels, and cases involving [26 U.S.C. § 6050I](#) infractions. However, where all underlying IRS authority presumes admiralty and maritime jurisdiction, convictions in these cases might all be vacated as void judgments, assuming a maritime nexus cannot be affirmatively established in record.

⁸⁴ Although it goes beyond the scope of this memorandum, there is a distinction between the “United States District Court” designated by [26 U.S.C. § 7323](#) and the “district court of the United States” designated by [26 U.S.C. § 7402](#). The former is a territorial or insular possession court where the latter is an Article III court of the United States. Insular possessions ceded following the Spanish-American War (1898) were under the civil law system when they were Spanish provinces. Congress

1 nexus, the court must sit as a court of common law, thereby preserving substantive due process rights secured by the [Fifth](#),
2 [Sixth](#) and [Seventh](#) Amendments. Both of these sections are predicated on underlying presumptions of criminal conduct;
3 BATF administers [§ 7302](#) under 27 CFR §24, 72 & 252 where IRS colorably administers the section under 26 CFR § 403.
4 Both 27 CFR § 72 and 26 CFR § 403 are applicable solely in admiralty and maritime jurisdiction of the United States.

5 The acid test to determine whether or not judicial due process is required where liabilities are contested is to examine the
6 requirement for judicial process in admiralty and maritime jurisdiction and common law jurisdiction.

7 Particulars concerning requirements for judicial forfeiture of property seized by the Internal Revenue Service under the
8 presumption that the property has been used in violation of internal revenue laws are at [26 CFR § 403.26\(b\)](#):

9 *(b) Judicial condemnation. Personal property seized as subject to forfeiture under the internal revenue laws
10 and this part which has an appraised value of more than \$ 2,500 and such seized property which has an
11 appraised value of \$ 2,500 or less with respect to which a bond has been filed pursuant to paragraph (a)(4) of
12 this section, shall be forfeited to the United States in judicial condemnation proceedings, as authorized by the
13 Director, General Legal Services Division, Office of Chief Counsel, Internal Revenue Service, or his delegate.*

14 The Internal Revenue Service is successor of the Bureau of Internal Revenue. Original BIR authority as agent of
15 government of the United States was enforcement of the China Trade Act (1904) in insular possessions of the United
16 States. The China Trade Act was shell legislation that accommodated trade treaties relating to opium, cocaine and citric
17 wines. Although the China Trade Act itself has been repealed, there are still many China Trade Act corporations, and older
18 treaties have generally been displaced by more inclusive treaties that apply to the spectrum of what are classified as
19 controlled dangerous substances. This residual IRS jurisdiction is preserved by 26 CFR §403, and virtually all IRS seizures
20 are predicated on the underlying presumption that a drug-related commercial crime listed at [§403.38\(d\)\(1\)](#) has been
21 committed:

22 *26 CFR §403.38(d)(1)*

23 *(1) Offenses against the revenue laws: burglary; counterfeiting, forgery; kidnapping; larceny; robbery; illegal
24 sale or possession of deadly weapons; prostitution (including soliciting, procuring, pandering, white slaving,
25 keeping house of ill fame, and like offenses); extortion; swindling and confidence games; and attempting to
26 commit, conspiring to commit, or compounding any of the foregoing crimes. Addition to narcotic drugs and use
27 of marijuana will be treated as commercial crimes.*

28 Even in this colorable admiralty jurisdiction, property valued in excess of \$2,500, or property valued at less than \$2,500
29 where there is a claim against it, must be judicially forfeited.

30 Per the Internal Revenue Manual, the dollar limit prescribed by [26 CFR § 403.38\(d\)\(1\)](#) are obsolete since promulgation of
31 [26 U.S.C. § 7325](#), personal property valued at \$100,000 or less, and a \$500,000 minimum for money laundering seizures.
32 However, provisions for remission or mitigation of forfeitures are still in effect (See [Internal Revenue Manual § 31.8.5.4](#)),
33 and if the seizure is on land, simply declaring that it was on land forces judicial forfeiture with trial by jury even if there is a
34 legitimate maritime cause of action. See [IRM § 31.8.6.1.2](#), *supra*. Providing the rightful owner contests a seizure, the
35 Internal Revenue Service doesn't have lawful authority to convert as much as a toothpick without judicial due process of
36 law.

37 The at law or common law trail picks up with the sentence relating to government agencies and personnel grafted into [26](#)
38 [U.S.C. § 6331](#): "Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the
39 United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,
40 by serving a notice of levy on the employer (as defined in section [3401\(d\)](#) of such officer, employee, or elected official.)"⁸⁵

elected to leave the civil law system in place in the newly acquired possessions as the cession treaty did not incorporate them in the constitutional scheme – they were not destined to become States of the Union. The civil law system is in many respects repugnant to the common law system of English-American heritage. See definition of "United States District Court" in *Balzac v. Porto Rico*, [258 U.S. 298](#) (1922), and definition of "District Court of the United States" in *Mookini v. United States*, [303 U.S. 201](#) (1938).

⁸⁵ The term "employee" is defined at [26 U.S.C. § 3401\(c\)](#): "(c) Employee. For purposes of this chapter, the term 'employee' includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term

1 As is the case for the Federal Debt Collection Procedure Act, which is classified in Title 28 of the United States Code,
2 administration of tax and debt collection for government agencies and personnel isn't in the Internal Revenue Code. It is
3 classified at [5 U.S.C. §§5512](#) through 5520a.

4 A government employee may voluntarily consent to garnishment in the event he has a debt owing to the United States. He
5 must sign a waiver to do so. However, if the employee contests the obligation and otherwise does not consent to
6 administrative garnishment, the Attorney General must initiate a civil action for collection. This requirement is set out at [5](#)
7 [U.S.C. § 5512](#):

8 26 U.S.C. [§5512](#). Withholding pay; individuals in arrears

9 (a) *The pay of an individual in arrears to the United States shall be withheld until he has accounted for and*
10 *paid into the Treasury of the United States all sums for which he is liable.*

11 (b) *When pay is withheld under subsection (a) of this section, the employing agency, on request of the*
12 *individual, his agent, or his attorney, shall report immediately to the Attorney General the balance due; and the*
13 *Attorney General, within 60 days, shall order suit to be commenced against the individual.*

14 Although the language is convoluted, [§ 5512](#)(b) preserved the Fifth Amendment judicial due process clause even for
15 government personnel.⁸⁶ When challenged, the creditor, even government of the United States, must prove the claim in a
16 court of competent jurisdiction. If the claim is contested, the government's fiduciary responsibility as employer protects the
17 employee's claim on compensation until the controversy is adjudicated via judicial due process of law in the course of the
18 common law. All cases and controversies "arising under" the Constitution and laws of the United States must be resolved
19 by judicial due process of law. Just as the Constitution vests Congress with exclusive legislative authority via [Article I § 8](#),
20 clause 18, it vests exclusive jurisdiction for [Article III](#) courts of the United States to adjudicate cases and controversies
21 "arising under" the Constitution and laws of the United States.

22 The only way the Internal Revenue Service or any other administrative office or agency may administratively enforce
23 collection instruments without a judgment from a court of competent jurisdiction is when the target of the collection action
24 knowingly and intentionally waives his or her substantive rights⁸⁷ and thereby consents to administrative collection. This
25 principle is fundamental to the so-called republican form of government. Legislative, administrative and judicial
26 departments are co-equal branches and one may not perform functions vested in the other. Where the administrative branch
27 has exclusive responsibility for administering laws enacted by Congress, only the judicial may authorize anything beyond
28 voluntary compliance when issues of fact and law are contested or compliance isn't otherwise voluntary.

29 If an "employee", as defined at [26 U.S.C. § 3401](#)(c), voluntarily submits to wage garnishment for satisfaction of a tax debt,
30 the Internal Revenue Service officer or agent responsible for executing the garnishment under the Treasury Offset Program
31 must provide the government employer with a Form 2159 voluntary garnishment agreement signed by the employee and
32 the officer or agent simultaneous with a notice of levy. See § 4075.50 of Volume I, Part 3 of the [Treasury Financial Manual](#)
33 (Revised under Transmittal letter No. 590 of March 10, 2000). Unless specified otherwise by the employee/payee, the

'employee' also includes an officer of a corporation." The corporation mentioned at the tail end of the definition is a corporation in which the United States has a proprietary interest, not a privately owned corporation.

⁸⁶ Historical and revision notes for § 5512 shed light on intent of the section: "In subsec. (b), reference to the 'General Accounting Office' is substituted for 'accounting officers of the Treasury' on authority of Act June 10, 1921, ch 18, title III, 42 Stat. 23. The words 'on request of' are substituted for 'if required to do so by' as more accurately reflecting the intent. Reference to the 'Attorney General' is substituted for 'Solicitor of the Treasury' and 'Solicitor' on authority of Act March 3, 1933, ch 212, § 16, 47 Stat. 1517; Ex. Or. No. 6166 of June 10, 1933 § 5; and Reorg. Plan No. 2 of 1950, 64 Stat. 1261."

⁸⁷ **Substantive rights.** A right to the equal enjoyment of fundamental rights, privileges and immunities; distinguished from procedural rights."

"**Substantive due process.** Doctrine that due process clauses of the Fifth and Fourteenth Amendments to the United States Constitution require legislation to be fair and reasonable in content as well as application. Such may be broadly defined as the constitutional guarantee that no person shall be arbitrarily deprived of his life, liberty or property. The essence of substantive due process is protection from arbitrary and unreasonable action. *Jeffries v. Turkey Run Consolidated School Dist.*, C.A.Ind., 492 F.2d 1, 3. See Due process of law.

Both definitions from *Black's Law Dictionary*, Sixth Edition.

1 maximum garnishment under the 1997 Taxpayer Relief Act is 15% of net pay. See Treasury Financial Management Service
2 Fact Sheet, "Continuous Federal Tax Levy Program", updated February 4, 2002.

3 The relation-back doctrine resolves otherwise ambiguous lien and levy powers codified at [§§6321](#), et seq., [§ 6331](#), et seq.,
4 of the Internal Revenue Code. Cause for a lien or levy may arise at the time someone fails to perform a duty imposed by
5 internal revenue laws of the United States, but the encumbrance, seizure, garnishment or whatever is not perfected (does not
6 come into lawful existence and is not enforceable) until it has been properly adjudicated by a court of competent
7 jurisdiction. If a seizure is on land within States of the Union, the court must sit as a court of common law.

8 An obvious question necessarily needs to be resolved: Do regulations governing Internal Revenue Service conduct preserve
9 the Fifth Amendment due process clause?

10 The answer is affirmative. The first rule of administrative appeal procedure at [26 CFR § 601.106\(f\)\(1\)](#) speaks to the matter:

11 *(1) Rule I. An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking
12 of property without due process of law, in violation of the Fifth Amendment to the U.S. Constitution.
13 Accordingly, an Appeals representative in his or her conclusions of fact or application of the law, shall hew to
14 the law and the recognized standards of legal construction. It shall be his or her duty to determine the correct
15 amount of the tax, with strict impartiality as between the taxpayer and the Government, and without favoritism
16 or discrimination as between taxpayers. [Underscore added for emphasis]*

17 With or without the intentionally vague regulation, the Fifth Amendment due process clause speaks to the matter in
18 unequivocal terms: No person shall be deprived of life, liberty or property without due process of law. Until such time as
19 the amendment is repealed, it serves as a cornerstone to secure our republican form of government. The relation-back
20 doctrine resolves the mystery of how the government's interest arising from nonperformance required by a statute must be
21 perfected. The executive branch cannot unilaterally proceed against life, liberty or property of the American people until a
22 claim or other cause of action has been perfected through litigation in a court of competent jurisdiction.

23 In *Ex parte Mulligan*, [71 U.S. 2](#), 18 L.Ed. 281, 4 Wall 2, at 104 (1866), the U.S. Supreme Court addressed this very issue:

24 *We submit that a person not in the military or naval service cannot be punished at all until he has had a fair,
25 open, public trial before an impartial jury, in an ordained and established court, to which the jurisdiction has
26 been given by law to try him for that specific offence.*

27 *Our proposition ought to be received as true without any argument to support it; because, if that, or something
28 precisely equivalent to it, be not a part of our, then the country is not a free country. Nevertheless, we take
29 upon ourselves the burden of showing affirmatively not only that it is true, but that it is immovably fixed in the
30 very framework of the government, so that it is impossible to detach it without destroying the whole political
31 structure under which we live.*

32 *In the first place, the self-evident truth will not be denied that the trial and punishment of an offender against
33 the government is the exercise of judicial authority. That is a kind of authority which would be lost by being
34 diffused among the masses of the people. A judge would be no judge if everybody else were a judge as well as
35 he. Therefore, in every society, however rude or however perfect its organization, the judicial authority is
36 always committed to the hands of particular persons, who are trusted to use it wisely and well; and their
37 authority is exclusive; they cannot share it with others to whom it has not been committed. Where, then, is the
38 judicial power in this country? Who are the depositaries of it here? The Federal Constitution answers that
39 question in very plain words, by declaring that "the judicial power of the United States shall be vested in one
40 Supreme Court, and in such inferior courts as Congress may from time to time ordain and establish." Congress
41 has, from time to time, ordained and established certain inferior courts; and, in them, together with the one
42 Supreme Court to which they are subordinate, is vested all the judicial power, properly so called, which the
43 United States can lawfully exercise. At the time the General Government was created, the States and the people
44 bestowed upon that government a certain portion of the judicial power which otherwise would have remained in
45 their own hands, but they gave it on a solemn trust, and coupled the grant of it with this express condition, that
46 it should never be used in any way but one; that is, by means of ordained and established courts. Any person,
47 therefore, who undertakes to exercise judicial power in any other way, not only violates the law of the land, but
48 he tramples upon the most important part of that Constitution which holds these States together.*

49 *We all know that it was the intention of the men who founded this Republic to put the life, liberty, and property
50 of every person in it under the protection of a regular and permanent judiciary, separate, apart, distinct, from
51 all other branches of the government, whose sole and exclusive business it should be to distribute justice
52 among the people according to the wants and needs of each individual. It was to consist of courts, always open
53 to the complaint of the injured, and always ready to hear criminal accusations when founded upon probable*

1 cause; surrounded with all the machinery necessary for the investigation of truth, and clothed with sufficient
2 power to carry their decrees into execution.

3 For a time during the Civil War, normal judicial process was suspended. Congress authorized the President to suspend the
4 writ of habeas corpus, and through the war it was suspended in many areas. During the time of armed conflict, the
5 executive branch exercised extraordinary powers. When hostilities ceased, special procedure was prescribed to expedite
6 normalization and the writ of habeas corpus was reinstated. In the Milligan decision, the Supreme Court took the
7 opportunity to declare and re-establish the proper role of the judiciary. The meaning of “due process of law” was no
8 mystery for justices who joined in the decision. The requirement for a court with an independent judge to dispense due
9 process of law is so obvious as to be classified as self-evident truth that shouldn’t need further explanation.

10 In *Wayman v. Southard, supra*, former Chief Justice John Marshall undertook to answer two questions relating to
11 jurisdiction of federal courts: (1) What does the Constitution empower Congress to do so far as implementing [Article III](#)
12 jurisdiction by way of legislation for courts of the United States; and (2) What has Congress done? Almost in passing,
13 Marshall stated the obvious: With ratification of the Fifth, Sixth and Seventh Amendments,⁸⁸ Congress “had no choice.”
14 Where the judiciary act of 1789 did not definitively establish forms of action, the 1792 judiciary act, enacted subsequent to
15 ratification of the Bill of Rights, specified that all actions at law would proceed in the course of the common law while
16 equity, admiralty and maritime cases would proceed in the course of the civil law.

17 The same two questions are as relevant in the twenty-first century as they were in the nineteenth: What does the
18 Constitution empower Congress to do and what has Congress done? Since declaratory and restrictive clauses in the First,
19 Fourth, Fifth, Sixth and Seventh Amendments haven’t been amended or repealed, it is just as obvious that the contemporary
20 Congress has no choice when it comes to preserving substantive rights. Thus, Marshall’s explanation of relation-back
21 doctrine in *United States v. Grundy*, [7 U.S. 337](#), 3 Cranch 337, 350-351, 2 L. Ed. 459 (1806) was valid in 1890 when
22 Justice Gray wrote the opinion in *United States v. Stowell*, [133 U.S. at 16](#)-17: “By the settled doctrine of this court,
23 whenever a statute enacts that upon the commission of a certain act specific property used in or connected with that act
24 shall be forfeited, the forfeiture takes effect immediately upon the commission of the act; the right to the property then vests
25 in the United States, although their title is not perfected until judicial condemnation; the forfeiture constitutes a statutory
26 transfer of the right to the United States at the time the offence is committed; and the condemnation, when obtained, relates
27 back to that time, and avoids all intermediate sales and alienations, even to purchasers in good faith.”

28 The relation-back doctrine was also preserved by the U.S. Supreme Court in 1993 via the Buena Vista decision, [507 U.S. 111](#);
29 113 S.Ct. 1126; 122 L.Ed. 2d 469.

30 Unfortunately, there would appear to be contrary judicial decisions extrapolated from *Bull v. United States*, [295 U.S. 247](#), at
31 259260, 55 S.Ct. 695, 79 L.Ed. 1421 (1935):

32 *A tax is an exaction by the sovereign, and necessarily the sovereign has an enforceable claim against every one*
33 *within the taxable class for the amount lawfully due from him. The statute prescribes the rule of taxation. Some*
34 *machinery must be provided for applying the rule to the facts in each taxpayer's case, in order to ascertain the*
35 *amount due. The chosen instrumentality for the purpose is an administrative agency whose action is called an*
36 *assessment. The assessment may be a valuation of property subject to taxation which valuation is to be*
37 *multiplied by the statutory rate to ascertain the amount of tax. Or it may include the calculation and fix the*
38 *amount of tax payable, and assessments of federal estate and income taxes are of this type. Once the tax is*
39 *assessed the taxpayer will owe the sovereign the amount when the date fixed by law for payment arrives.*
40 *Default in meeting the obligation calls for some procedure whereby payment can be enforced. The statute*

⁸⁸ In many respects, the First Amendment right to redress and the Fourth Amendment restriction on searches and seizures are as important as due process of law secured by the Fifth, Sixth and Seventh, but the latter secure due process of law in the course of the common law where the First and Fourth aren’t “due process” amendments as such. The Fourth Amendment requirement for there being a complaint under oath or affirmation and a probable cause hearing before a warrant for search and/or seizure may be issued are substantive rights that precludes administrative agencies from seizing property or people without judicial orders, but that encumbrance lies beyond the scope of present consideration. The “oath or affirmation” must now be submitted in the form of a supporting affidavit. See Rule 3 of the Federal Rules of Criminal Procedure and [18 U.S.C. § 3045](#); the probable cause hearing and issuance of arrest warrants must comply with requirements of [Rule 4 of the Federal Rules of Criminal Procedure](#); warrants for seizure of property must comply with [Rule 41](#). Civil forfeiture arising from criminal causes is governed by Civil Supplemental Admiralty and Maritime Rules A through F.

1 might remit the Government to an action at law wherein the taxpayer could offer such defense as he had. A
2 judgment against him might be collected by the levy of an execution. But taxes are the life-blood of
3 government, and their prompt and certain availability an imperious need. Time out of mind, therefore, the
4 sovereign has resorted to more drastic means of collection. The assessment is given the force of a judgment,
5 and if the amount assessed is not paid when due, administrative officials may seize the debtor's property to
6 satisfy the debt.
7 [Bull v. United States, [295 U.S. 247](#), at 259260, 55 S.Ct. 695, 79 L.Ed. 1421 (1935)]

8 The Bull case concerned Mr. Bull's estate in a partnership due to the Commissioner of Internal Revenue double-dipping.
9 The executor of Bull's estate paid income tax on partnership earnings the year following Mr. Bull's death, then several
10 years later the same earnings were fully assessed as estate taxes. The estate executor paid both assessments then sued for
11 recovery of the excessive tax. Government attorneys attempted to avoid repayment, alleging that recoupment was
12 prohibited by the statue of limitations.

13 At no time was there an effort to levy or seize property belonging to the estate or the executor. The Supreme Court
14 comment cited above was merely "dicta" (extraneous comment) concerning effects of assessment and the "pay now, sue
15 later" policy that is generally prescribed for recoupment when a liability is disputed. The notion that an assessment is or can
16 be a judgment that rises to the level of a judicial order must be understood as an analogous statement. In reality, an
17 assessment, even when there is a lawful, procedurally proper assessment⁸⁹, merely creates a statutory presumption that
18 shifts the burden of proof to whomever it is against. By creating a presumption, the assessment has characteristics on the
19 order of a judgment, but it is still an administrative act and would be repugnant to the Fifth Amendment if clothed with true
20 judicial character. In fact, presumptions such as those created by lawful, procedurally proper assessments are rebuttable –
21 Congress has no authority to create conclusive, irrefutable presumptions, much less authorize enforceable administrative
22 judgments.

23 Irrefutable presumptions were addressed in *Heiner v. Donnan* [285 U.S. 312](#), 52 S.Ct. 358, 76 L.Ed. 772 (1932). The case
24 was contemporary with the Bull decision:

25 *The executors paid the tax, and, after rejection of a claim for refund, brought this action in the federal district
26 court for the western district of Pennsylvania to recover the amount of the tax attributable to the inclusion of
27 the property in question by the commissioner. The trial court found that neither the transfer in trust nor the
28 advancement was made in contemplation of death. Judgment was rendered in favor of the executors on the
29 ground that the foregoing provision of § 302 (c) was unconstitutional as contravening the due process clause of
30 the Fifth Amendment, and void as being repugnant to other sections of the act. 48 F.2d 1058. An appeal was
31 taken, and the circuit court of appeals has certified to this court two questions of law upon which instruction is
32 desired:*

33 *"1. Does the second sentence of section 302 (c) of the revenue act of 1926 violate the due process clause of the
34 fifth amendment to the Constitution of the United States?"*

35 *"2. If the answer to the first question be in the negative, is the second sentence of section 302 (c) of the revenue
36 act of 1926 void because repugnant to sections 1111, 1113 (a), 1117, and 1122 (c) of the same act?"
37 /[Heiner v. Donnan [285 U.S. 312](#), 52 S.Ct. 358, 76 L.Ed. 772 (1932)]*

38 The Heiner case involved the estate of a reasonably young man who put money in trusts for minor children and evidently
39 gave some directly to an older son. Not quite two years later, he was killed by a lightening strike. The estate tax section at
40 issue was from the 1926 revenue act; it created a conclusive presumption that any gift given in the two years prior to death
41 should be taxed as part of the estate. If the conclusive presumption were permitted to stand, it would have the effect of
42 taxing the estate additional tax based on money set aside for and given to the children, thereby reducing the estate that went
43 to the executor. The decision hinged on the age of the deceased, who at the time he established the trusts and gave money to

⁸⁹ Requirements for lawful, procedurally proper assessments are prescribed by [26 CFR § 301.6203-1](#). In order for there to be a lawful, procedurally assessment, the assessment certificate must positively identify the taxpayer, the class or kind of tax, the amount, and the date of assessment. The date of assessment is the date on which an assessment officer signs the assessment certificate. Both [26 U.S.C. § 6203](#) and the regulation assure taxpayers of the right to secure copies of assessment certificates on request. There is no tax liability until the tax is assessed. For approximately three years there has been a coordinated effort to secure copies of assessment certificates but it appears that Internal Revenue Service assessment officers haven't executed lawful, procedurally proper income tax assessment certificates for two decades or longer. The Parallel Table of Authorities and Rules does not list 26 CFR Part 1 or 31 authority for [26 U.S.C. § 6203](#) so it does not appear that IRS has authority to assess income taxes.

1 his children wouldn't have been contemplating death. The Supreme Court ruled that conclusive presumptions that prohibit
2 challenges are unconstitutional:

3 *There is no doubt of the power of Congress to provide for including in the gross estate of a decedent, for*
4 *purposes of the death tax, the value of gifts made in contemplation of death; and likewise no doubt of the power*
5 *of that body to create a rebuttable presumption that gifts made within a period of two years prior to death are*
6 *made in contemplation thereof. But the presumption here created is not of that kind. It is made definitely*
7 *conclusive -- incapable of being overcome by proof of the most positive character. Thus stated, the first*
8 *question submitted is answered in the affirmative by Schlesinger v. Wisconsin, 270 U.S. 230, and Hooper v.*
9 *Tax Commission, 284 U.S. 206. The only difference between the present case and the Schlesinger case is that*
10 *there the statute fixed a period of six years as limiting the application of the presumption, while here it is fixed*
11 *at two; and there the Fourteenth Amendment was involved, while here it is the Fifth Amendment. The length of*
12 *time was not a factor in the case. The presumption was held invalid upon the ground that the statute made it*
13 *conclusive without regard to actualities, while like gifts at other times were not thus treated; and that there was*
14 *no adequate basis for such a distinction. "The presumption and consequent taxation," the court said (p. 240),*
15 *"are defended upon the theory that, exercising judgment and discretion, the legislature found them necessary in*
16 *order to prevent evasion of inheritance taxes. That is to say, 'A' may be required to submit to an enactment*
17 *forbidden by the Constitution if this seems necessary in order to enable the State readily to collect lawful*
18 *charges against 'B.' Rights guaranteed by the federal Constitution are not to be so lightly treated; they are*
19 *superior to this supposed necessity. The State is forbidden to deny due process of law or the equal protection of*
20 *the laws for any purpose whatsoever."*

21 *The Schlesinger case has since been applied many times by the lower federal courts, by the Board of Tax*
22 *Appeals, and by state courts: * and none of them seem to have been at any loss to understand the basis of the*
23 *decision, namely, that a statute which imposes a tax upon an assumption of fact which the taxpayer is forbidden*
24 *to controvert, is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment.*

25 *Nor is it material that the Fourteenth Amendment was involved in the Schlesinger case, instead of the Fifth*
26 *Amendment, as here. The restraint imposed upon legislation by the due process clauses of the two amendments*
27 *is the same. Coolidge v. Long, 282 U.S. 582, 596. That a federal statute passed under the taxing power may be*
28 *so arbitrary and capricious as to cause it to fall before the due process of law clause of the Fifth Amendment is*
29 *settled. Nichols v. Coolidge, 274 U.S. 531, 542; Brushaber v. Union Pac. R. Co., 240 U.S. 1, 24-25; Tyler v.*
30 *United States, supra, p. 504.*

31 *In Hooper v. Tax Commission, supra, this court had before it for consideration a statute of Wisconsin which*
32 *provided that in computing the amount of income taxes payable by persons residing together as members of a*
33 *family, the income of the wife should be added to that of the husband and assessed to and payable by him. We*
34 *held that, since in law and in fact the wife's income was her separate property, the state was without power to*
35 *measure his tax in part by the income of his wife. At page 215 we said:*

36 *"We have no doubt that, because of the fundamental conceptions which underlie our system, any attempt by a*
37 *state to measure the tax on one person's property or income by reference to the property or income of another is*
38 *contrary to due process of law as guaranteed by the Fourteenth Amendment. That which is not in fact the*
39 *taxpayer's income cannot be made such by calling it income. Compare Nichols v. Coolidge, 274 U.S. 531,*
40 *540."*

41 *The suggestion of the state court that the provision was valid as necessary to prevent frauds and evasions of the*
42 *tax by married persons was definitely rejected on the ground that such claimed necessity could not justify an*
43 *otherwise unconstitutional exaction. [Underscore added for emphasis]*

44 A lawful, procedurally proper assessment has the same character as any other presumption created by statute. It may shift
45 the burden of proof, but the government's right of action is merely the right to perfect the claim, and subsequently execute a
46 "choate" lien, by securing favorable judgment from a court of competent jurisdiction. Depending on the cause of action, the
47 claim may be perfected as an action at law under the "arising under" clause or an *in rem* action within admiralty and
48 maritime jurisdiction of courts of the United States. Administrative agencies simply do not have unilateral authority to
49 encumber, seize or dispose of life, liberty or property without judicial due process of law. Even an IRS admiralty criminal
50 forfeiture cannot be administratively executed if the seizure is on land; the victim is entitled to jury trial if he submits a
51 claim and petitions for remission or mitigation.

52 In light of the Heiner and Buena Vista decisions, and particularly in light of the Milligan decision, the Bull comment, which
53 wasn't essential to the ruling, must be understood as rhetorical. The claim that arises from § 6321 of the Internal Revenue
54 Code is inchoate until there is a judgment from a court of competent jurisdiction, and any involuntary levy, seizure,
55 garnishment or other adverse action predicated on an inchoate lien is a nullity as it is condemned by the Fifth Amendment
56 due process clause. *Fuentes v. Shevin, Attorney General of Florida, et al, and Ray Lien Construction, Inc. v. Jack M.*

1 Wainwrite, cited extensively in the first portion of this memorandum, condemn involuntary administrative wage and bank
2 account garnishments without a judgment from a court of competent jurisdiction.

3 There are essentials to any case or controversy, whether administrative or judicial, arising under the Constitution and laws
4 of the United States (Article III § 2, U.S. Constitution, "arising under" clause). See *Federal Maritime Commission v. South*
5 *Carolina Ports Authority*, 535 U.S. ____ (2002), decided March 28, 2002, and decisions cited therein. The following
6 elements are indispensable:

- 7 1. When challenged, standing, venue and all elements of subject matter jurisdiction, including compliance with
8 substantive and procedural due process requirements, must be established in record;
9 2. Facts of the case must be established in record;
10 3. Unless stipulated by agreement, facts must be verified by competent witnesses via testimony (affidavit, deposition or
11 direct oral examination);
12 4. The law of the case must affirmatively appear in record, which in the instance of a tax controversy necessarily includes
13 taxing and liability statutes with attending regulations (See *United States of America v. Menk*, 260 F. Supp. 784 at 787
14 and *United States of America v. Community TV, Inc.*, 327 F.2d 79 (10th Cir., 1964));
15 5. The advocate of a position must prove application of law to stipulated or otherwise provable facts; and
16 6. The trial court or decision-maker, whether administrative or judicial, must render a written decision that includes
17 findings of fact and conclusions of law. The exception to this requirement is the decision of juries in common law
18 courts.

19 **2.4.8 Obtaining and Analyzing your IRS Individual Master File (IMF's)**

20 Wouldn't you love to see what types of data is on your official IRS record for free? One particular VERY IMPORTANT
21 IRS information file that you can request through the Freedom of Information Act (FOIA) is the 'Individual Master File'
22 (IMF).

23 There are many very good reasons why you should request a copy of your IMF, including the following:

- 24 1. To uncover fraudulent transactions in your file. These kinds of transactions are very common for people who have
25 high-income or who make a LOT of trouble for the IRS, like us.
26 2. To identify bogus, time-barred assessments by the computer operator.
27 3. To establish the current status of your account or the reason you keep getting IRS notices after you paid your tax.
28 4. To identify specific Document Locator Numbers (DLNs) that you should request in future FOIA requests in order to
29 establish the legitimacy of IRS assessments or penalties.

30 **2.4.8.1 What is the IMF?**

31 The Individual Master File (IMF) is a magnetic tape record of all individual income tax filers, in Social Security Number
32 sequence, and is maintained at the IRS National Computer Center.

33 All tax data and related information pertaining to individual income tax payers are posted to the IMF so that the file reflects
34 a continuously updated and current record of each Citizen's account.

35 All settlements with Citizens are effected through computer processing of the IMF account and the data therein is used for
36 accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit,
37 preparing reports and other matters concerned with the processing and enforcement activities of the IRS.

38 Keep in mind that this request is most often free... unless your IMF file is 100 pages or more, which is unlikely. If there is a
39 charge, they will notify you of the cost so that you can send it in.

40 The IMF is designed to accumulate in each American's account all data pertaining to the income taxes for which the Citizen
41 is liable.

- 1 The account is further sectionized into separate tax periods (tax modules) each reflecting the balance, status, and
2 transactions applicable to the specific tax period. This includes the returns filed, assessments, debit and credit transactions,
3 and all changes made to the filed tax returns.
- 4 After requesting a copy of your IMF you will receive your information from the IRS.
- 5 Now, if you've ever seen one of these files there are a bunch of numbers and letters in groups that you skip over because
6 they mean nothing to you. But, in reality, these are codes and are really what they know about you, or in many documented
7 cases, simply manufactured about you. But that's not the best part... This file is what "they" think they know about you, and
8 they code it because they don't want you to know what they think they know about you.
- 9 The "IMF MCC TRANSCRIPT-SPECIFIC" file, which is the one that we will be ordering, contains data that you otherwise
10 would not receive. The " IMF MCC TRANSCRIPT-SPECIFIC" is the file you have to ask for when you request your
11 information from them.
- 12 You look over this information and again there are these codes they used to identify you and your particulars. Unless you're
13 familiar with these codes you wouldn't know whether they claim that you own a business in some Caribbean Island or
14 whether you deal in either firearms, alcohol or tobacco would you? This is how they justify taking your money. These
15 codes all mean something to them. The trick is finding out what those meanings are.
- 16 It is important to keep in mind that the various files on record regarding you are vital in keeping yourself and your family
17 on strong foundation when dealing with the various U.S. GOVERNMENT agencies..... especially the IRS. Combine the
18 evidence of errors and sometimes fraud documented with your FOIA's along with the strategy of rebutting the presumption
19 of your receiving 'taxable income' in the reports made by employers, accountants, and you, this creates the certainty of
20 negating any case against you that the IRS can possibly have.

21 **2.4.8.2 Requesting Your IMF**

22 Use the sample letter contained in Section 3.15.5 to request a copy of your IMF. When you request your IMF, be advised
23 of the following very important considerations:

- 24 1. There are two versions of your IMF:
 - 25 1.1. The sanitized version, which the IRS will give you by default. This is also called the "IMF SPECIFIC"
 - 26 1.2. The unsanitized version, which is also called the "IMF MCC TRANSCRIPT-SPECIFIC". This version of
27 your IMF is the best to get because it contains every detail available about every aspect of every transaction.
28 According to Victoria Osborne, this file can be used to prove the existence of time-barred assessments and fraud
29 committed by IRS agents, which she says is very common. Because the IRS knows this file is extremely
30 incriminating, they will often strongly resist attempts to obtain it. In some cases, you may need to visit your local
31 IRS district office and camp out on their doorstep until they will give it to you because they know their goose is
32 cooked once you get ahold of this if you have a copy of IRS Publication 6209 and know how to decode the file.
- 33 2. The IRS will do everything in its power to conceal the contents of your IMF and prevent you from being able to use it
34 to your advantage. The IMF is a very powerful tool in court and the IRS knows this. They are scared of Americans
35 who know how to read it!
- 36 3. You can request a copy of your IMF through the Freedom of Information Act and the Privacy Act using the form in
37 section 3.15.5. The IRS will drag its feet in providing it.
- 38 4. After you request your IMF and the IRS receives your Privacy Act Request, they will deliberately print out the IMF
39 using an old dot matrix printer with a bad ribbon. When was the last time you even saw a dot matrix printer in the
40 store? They do this so you can't read most of it. You should therefore demand and insist that the copy they provide
41 meets the following requirements:
 - 42 4.1. Bold print.
 - 43 4.2. Legible print (all portions of every number or letter on the form are completely legible)
 - 44 4.3. Ink not impossible to read.

45 You should send your FOIA/Privacy Act request to the address you locate on the following website:

46 Your service center:

1 <http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>

2 Your local office:

3 <http://www.irs.gov/localcontacts/index.html>

4 Address your FOIA inquiry to the address identified above and on the second line of the address, indicate "Disclosure
5 Officer".

6 Our Master File Decoder program automatically generates FOIA requests for your IMF information in several formats
7 appropriate for your specific situation. You can download this excellent program from the website at:

8 <http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

9 **2.4.8.3 Falsification of IMF and BMF records: The chief IRS tool of illegal extortion**

10 We pointed out earlier throughout all of chapter 5 that individuals are not liable for Subtitle A income taxes, that the IRS
11 cannot do a lawful assessment or enforcement action against a natural person, and that our personal income tax system is
12 entirely voluntary. You would never know these truths by observing the behavior of the lawless and avaricious IRS,
13 however, now would you! How do they get away with such blatant disregard for the law? This section will show you
14 exactly how they manufacture a fraudulent liability that makes you responsible to pay a tax you don't owe by falsifying the
15 computer records they maintain on you. The fraud is sophisticated and subtle so that it can easily be hidden. It therefore
16 takes a trained eye to recognize the technical method to their fraud, and we intend to train your eye so you can immediately
17 recognize the fraud and thereby blow the whistle on them.

18 The computer files that the IRS maintains on people are called the IMF, or Individual Master File. Three references below
19 define the rules for how this file is manipulated and updated:

- 20 1. 6209 Manual: This manual tells you what the codes mean in your computer file and allows you to decipher it. The
21 manual is available on the Family Guardian Website at:

22 <http://famguardian.org/PublishedAuthors/Govt/IRS/6209Manual/toc.htm>

23 This manual was also available online at the IRS website, but after tax freedom fighters focused on it and started
24 requesting their master files and decoding them, the IRS pulled it off their website to hide the evidence of their
25 wrongdoing on 3/17/2003.

- 26 2. Internal Revenue Manual (I.R.M. or I.R. Manual): available on the IRS website at: <http://www.irs.gov/irm/index.html>.
27 3. IMF Operations Manual: An IRS publication that gives details concerning an IMF and also shows you that the IRS
28 keeps 52 different types of transcripts on you. Available from Richard Standring.

29 The most useful of the above three references is the 6209 Manual, followed by the IRM. You can figure most of what you
30 need to know from these two manuals. The IRS website provides a hidden advanced search button that allows you to
31 quickly find the information you are looking for in the 500+ Mbyte IRM at:

32 <http://search.irs.gov/web/advanced-search.htm?&dt=an&inthe=0&nh=10&rf=0&ws=0&checkbox0=0&checkbox1=0&checkbox2=0&checkbox3=0&checkbox4=0&checkbox5=0&checkbox6=0&checkbox7=0&checkbox8=0&checkbox9=0&qt=>

35 The best study resource we know of to get materials on how to decode your IMF is Richard Standring's information. He no
36 longer maintains a website but you can call him up and request a price list of his materials. His phone number is: (513)
37 641-2221. You can also watch Richard Standing's free multimedia training lecture on the web as we have at:

38 <http://www.showmethelaw.net/shared/files2.php>

39 The IRS maintains your tax records in an electronic system called the Integrated Data Retrieval System, or "IDRS" for
40 short. This system files everything for a particular year under your Social Security Number. Each document has a number
41 associated with it called the Document Locator Number or DLN. The Document Locator Number is described in detail in

1 section 4 of the 6209 Manual. It is a 14 digit number made up of 7 different fields. Codes within each of these fields are
2 further defined elsewhere in the 6209 Manual. When you are requesting information about your tax account from the IRS,
3 you use the Privacy Act, 5 U.S.C. §552a, and the Freedom of Information Act (FOIA) to request your IMF records, and you
4 can specify specific documents you want by providing your SSN and the DLN of the document. Section 2.4.8 later
5 describes how you can order a copy of your IMF using the FOIA. Because decoding your IMF can be difficult, we have
6 developed a free Microsoft Access database that automatically decodes the IMF for you consistent with the content of the
7 IRS 6209 Manual. The program is available at:

8 <http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

9 Each event or document entered into your tax record has a Document Code (DC) and a Transaction Code (TC) associated
10 with it. The document code identifies the IRS form that corresponds to the transaction. IRS forms and their DC's are
11 identified in Section 2 of the 6209 Manual. The IMF computer screen in which data entry is made by revenue agents is
12 described on pages 13-26 through 13-31 of the 6209 Manual. This is the screen that the agent types your tax return
13 information into.

14 The IDRS computer contains built-in safeguards that disallow revenue agents to create assessments against individuals
15 without their voluntary consent as evidenced by their submission of a 1040 form. If they don't voluntarily submit the form
16 themselves, then the IRS isn't authorized to do it for them as evidenced by section 5.18.2.3 of the IRM. See our Tax
17 Deposition Questions, section 13 below for further details on why they can't file Substitute For Returns against individuals:

18 http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section_13.htm

19 If an American submits a 1040 or 1040NR return and pays the taxes listed on the form, the IMF screen on pages 13-26
20 through 13-31 of the 6209 Manual is used to enter the assessment and zero the balance due against the assessment. This is
21 done using Transaction Codes 424 for the assessment and 425 to zero the assessment. Some Transaction Codes have a
22 debit associated with them and others have a credit. Section 7 of the 6209 Manual tells which are Debit transactions and
23 which are Credit Transactions. If you order your IMF transcript for a year in which you paid a tax, TC 424 transactions
24 will not appear in your record because the computer system will hide them. The system hides them because the IRS
25 doesn't want you to know how they manufacture an assessment if you decide to order your IMF. According to the IRM in
26 section 3.4.4.2.1.4, after 27 months of inactivity and a zero balance in your account because you paid the tax you assessed
27 against yourself, the IMF tax records or "modules" associated with that tax year are archived in an entity called the
28 Retention Register. Note that IMF transaction records can only enter the Retention Register if they have no liability
29 associated with them: this is important.

30 Subsequent to exporting and archiving your electronic tax records to the Retention Register for a given year, if you then
31 initiate refund litigation or some other correspondence or event or if a revenue agent needs to work your records again for
32 that year, these records must be re-imported back into your IMF so they can be edited. This importation occurs using a
33 Transaction Code (TC) of 370. While the records are archived in the Retention Register, they can be manually doctored by
34 the operator, thus bypassing the safeguards within the IMF portion of the system preventing agents from doing illegal
35 assessments on people. Most of this doctoring occurs within the NMF or Partnership Control Files. The importation step
36 with Transaction Code of 370 also allows the operator to edit the records coming in to correct for errors in the Retention
37 Register. This manual step of importation and the doctoring of the Retention Register is where the falsification occurs,
38 typically. Remember, however, that records can only enter the Retention Register to begin with if there is no liability
39 associated with them, so when they are reimporrted back into the IMF, why are they allowed to have a nonzero balance or
40 amount due? The answer is they can't, so there is no reason why importation would need to occur for an individual at all.
41 The article below on the Family Guardian Website describes in detail how they enter these fraudulent assessments into your
42 IMF record:

43 <http://famguardian.org/TaxFreedom/Evidence/Discovery/HowIRSDoctorsYourIMFToCreateBogusAssessments.pdf>

44 How can you see that your record has been falsified by an unscrupulous IRS agent? Look in the IMF transcript you
45 obtained through FOIA for the years in question and look for a Transaction Code of 370. All the doctored records appear
46 immediately following the TC 370 on your transcript and have the same Julian Date as the TC 370 transaction. This is

1 where illegal and fabricated penalties and assessments will be added to your record by the agent. The most frequent motive
2 for why these fraudulent records are added is because the revenue officer is pissed at you for making his life difficult. If
3 you submit a long and complicated return that forces him to think, if you challenge his authority, and especially if you
4 criticize or denigrate him, then you have encouraged him to retaliate by assessing you with a false liability. This is how
5 agents abuse their power to keep people subservient to them and not questioning authority.

6 Another area where falsification of your IMF records is commonplace is with the Assessment Statute Expiration Date
7 (ASED). The IRS has a certain amount of time from a given tax year to the last year when they can legally perform an
8 assessment on you for that year. After the Assessment Statute tolls, the IRS can no longer do an assessment for back taxes
9 for the affected years without your voluntary consent, as evidenced by you voluntarily submitting an IRS Form 872 entitled
10 "Consent to Extend the Time to Extend Tax". After you submit this form, the agent enters this in your IMF as a transaction
11 number 560, or TC 560. In most cases, agents will lie to the computer if you never filed and fall outside the ASED date by
12 entering a fraudulent TC 560 in order that they can go back and enter bogus assessments, penalties, and interest for a
13 particular year. This is called entering a "Time-Barred Assessment" and it is highly illegal. You can expose this kind of
14 fraud the same way you do with the TC 370 transactions we indicated above: requesting an electronic copy of your IMF
15 and BMF over the years in which a controversy exists between you and the IRS. See the following article on the Family
16 Guardian Website for a description of how the IRS accomplishes these Time-Barred Assessments:

17 <http://famguardian.org/TaxFreedom/Evidence/Discovery/TimeBarredAssessments.pdf>

18 2.4.9 Using Your Constitutional Rights to Create a Mexican Standoff With the IRS

19 The supreme Court case of *Weeks v. United States*, 232 U.S. 383 (1914) provides a powerful constitutional protection of
20 our privacy. To save the 4th amendment as a living constitutional guarantee, the Court endowed it with an enforcement
21 feature, ordering the exclusion of all evidence obtained through unlawful seizure. Without the "Exclusionary Rule", seized
22 evidence, regardless of its origin, would always be admissible. You can read this case at:

23 <http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=us&vol=232&invol=383>

24 The unanimous "Weeks" opinion said that if the unconstitutionally seized evidence were admitted, the 4th Amendment:

25 "MIGHT AS WELL BE STRICKEN FROM THE CONSTITUTION."

26 Furthermore, if the evidence were admitted, courts become parties to the misdeeds of the police, thus compromising the
27 integrity of the judicial process.

28 The court said:

29 "The use of the evidence would constitute a denial of constitutional rights of the accused."

30 This case and the Supreme court case of *Boyd v. U.S.*, 116 U.S. 616 (1886) should be photo copied and sent along to the
31 IRS when they ask for a 1040 signed by you under penalties of perjury. At that time you MUST always send them a
32 "Demand for Immunity" and a "Grant of Immunity" for them to sign under penalties of perjury. Upon receipt of this
33 document you will send them the 1040 by return mail.

34 This has to be done by a carefully drafted letter, also asking that they uphold their pledge not to reveal the contents on the
35 1040 to anyone else including the State Tax Authorities, since you have not given them that permission, and will not give
36 them that permission.

37 This puts them in a box, and when they read the cases, they will know that you have every right to do what you're doing
38 (not filing a 1040) until they Grant You Immunity, AND promise to uphold the privacy Act that they have signed. For
39 further information on Grants of Immunity, see the following references:

- 40 • Great IRS Hoax, Section 3.5.10.4 Self-Incrimination Privilege Defined
41 • Great IRS Hoax, Section 3.7.1: 18 U.S.C. 6002-6003.

- 1 • Great IRS Hoax, Section 3.11.7: 1906: *Hale v. Henkel*, 201 U.S. 43 (1906)
- 2 • Great IRS Hoax, Section 3.11.25: 1985: *U.S. v. Doe*, 465 U.S. 605 (1984)
- 3 • Great IRS Hoax, Section 5.5: Why We Aren't Liable to File Tax Returns or Keep Records
- 4 • Great IRS Hoax, Section 7.9.1: What to Do When the IRS Comes Knocking
- 5 • Tax Fraud Prevention Manual, section 7.11.2: Compulsory Production of Documents

6 This puts the IRS in the **BOX**. They have a right to have you sign a 1040 under penalties of perjury, but you have a right to
7 Demand Immunity (both Federal and State). A Mexican Standoff! You are invited to look up the cases and shepardize the
8 cases yourself to prove this assertion wrong. Note that this technique only applies to natural persons and NOT
9 corporations, businesses filing under fictitious names, or other "persons" under the tax code.

10 How do income tax returns constitute illegally seized evidence? Well, if compulsion is applied by the government in
11 obtaining tax returns directly from you, and if these returns can be used against you in violation of your Fifth Amendment
12 privilege of non-self incrimination, then you are exercising your Fifth Amendment rights by not providing them without
13 immunity being provided. For the government to compel you to provide them by, for instance, prosecuting you under 26
14 U.S.C. §7203 for "Willful Failure to File", then they have violated your rights unless they are willing to grant you
15 immunity from prosecution.

16 **2.4.10 Avoiding discrediting the tax honesty movement and keeping out of trouble**

17 A number of people out there in the tax honesty movement are just as greedy, just as dishonest, and just as ignorant as the
18 IRS mafia they are fighting. Such people bring disgrace and discredit to the tax honesty movement and are to be avoided.
19 Most problems of this kind occur because of greed and the desire to make a quick buck by exploiting other people's
20 ignorance and hard work for personal profit. We started this book off in chapter 1 with a quote from 1 Timothy 6:10 by
21 saying that "the love of money is the root of all evil". Unfortunately, greed infects the tax honesty movement just as readily
22 as it infects the government. Colossians 3:5 goes so far as to call covetousness and greed a form of idolatry, which is the
23 worst type of sin and which violates the first of the ten commandments in Exodus 20:

24 *"Therefore put to death your members which are on the earth: fornication, uncleanness, passion, evil desire,
25 and covetousness, which is idolatry."*

26 Some people, for instance, have taken the materials on the Family Guardian Website along with the We the People Truth in
27 Taxation materials (<http://www.givemeliberty.org>) and collected them on a set of CD-ROMs and tried to sell the CD's for a
28 big profit, charging \$250 or more for the set (see <http://www.sueirs.org> or <http://carte.net/silver/>). When we learned of this
29 abuse of the copyright for our materials and wrote them to complain, here is what they said, and keep in mind, they
30 wouldn't even identify their name after repeated requests to do so:

31 *But let's, for a moment, assume the negative about me ... that I am preaching the proverbial 'Gospel' for a
32 profit. What does the Apostle say about this? "But what does it matter? The important thing is that in every
33 way, whether from false motives or true, Christ is preached. And because of this I rejoice." - Saul/Paul*

34 *In light of Paul's attitude, is there any cause for concern about anyone who promotes what is good & true, for
35 free, or a fee?*

36 This man is misguided, and our response below proves it. He did not have a comeback for the following response to the
37 above, because there simply is none that would maintain his honor, just like there isn't a comeback for all the fraud and
38 extortion and lies and greed that gave birth to the lawless actions and extortion of the IRS:

39 *1. You did not identify your name or contact information, which means you don't want to be held personally
40 responsible.*

41 *2. You have done nothing to document your costs, which could nowhere near approach the personal effort and
42 expense I have donated to the cause in putting together my report and my book. Please itemize your costs in a
43 spreadsheet so that I may see where it is you come up with a \$250 price tag. If you:*

44 *2.1 Were charging no more than \$40 for your CD-ROM and*

45 *2.2 Your add on the website said that copying was encouraged...AND*

46 *2.3 All of your profits were donated to We The People,*

47 *2.4 All of the above was in writing with your name and signature and contact information on it provided
48 personally to me.*

...then I probably wouldn't be writing you right now.

3. Such a high price tag is way out of line with the cost of production. Each CD costs only \$1 to produce in volume, and you are charging \$250. With such a high price tag, you may make an exorbitant profit, but you will NOT achieve the kind of mass distribution that I seek or that you disingenuously claim to seek.

4. My website says at:

<http://famguardian.org/whybelieve.htm>

and the bible says:

"Buy the truth, AND DO NOT SELL IT, also wisdom and instruction and understanding." (Prov. 23:23)

Your cite from the Apostle Paul is a distortion of God's word. He did not preach the gospel FOR PROFIT, nor did he ever advocate doing so. He survived on donations and the grace of others, not on a wage or a sales commission. If Jesus had taken out a big life insurance policy on himself before he began preaching or if he had preached for profit, do you think people would have believed anything he said? Your motives under the circumstances are just as dubious as those of the IRS. Shame on you.

"The love of money is the root of all evil." 1 Tim. 6:10

In the meantime, until you:

- a. Fully document your expenses and sign the documentation, scan it, and send it to me.
 - b. Identify your real legal full name and contact information.
 - c. Change your website to advocate copying and free distribution of the CD-ROM.
 - d. Lower your price to no more than \$40.
 - e. Provide your direct phone number on the website.

THEN I want you removing all my materials from your CD-ROM. Furthermore, if I hear that you have violated this requirement with respect to any of the materials on my site, then your site will promptly be shut down and you will be reported to the Internet Fraud Complaint Center and other enforcement agencies.

es of the truth and advocates for justice and freedom, we cannot connect ourselves with a profit motive
nce of righteous judgment is the good of others and the will of God, and not our own personal benefit.
our own personal benefit, we just hand the enemy, the IRS, ammunition to shoot us with if they try to
selling snake oil. Remember what we said in section 1.9.4 about what makes our actions and our words
t righteous:

"I can Myself do nothing. As I hear, I judge; and My judgment is righteous, because I do not seek My own will but the will of the Father."

eddy charlatans like the one above. The best things in life, like this book, will always be free and without
be a tax honesty product offered, *do not* buy it if any of the following conditions exist:

- fuses to disclose his full legal name or direct voice phone number, or full business address.
has not been for sale more than six months (he is probably scamming people and then closing his business
ing it under a different name to scam more people).
inordinately high.
does not have a money back guarantee.
consists of materials already freely available on the Internet or at a drastically smaller price from other
won't disclose who the source of the materials was on his product, probably because he is violating
good to be true (it probably is).
advocated is not documented by legal justification and is strictly the opinion of some so-called expert.
“An ‘ex’ is a has-been and a ‘spert’ is a drip under pressure.”

1 9. The seller refuses to disclose information about the processes or the legal foundations of the product being sold.
2 Instead, they will often take the position that “Trust us. We know what we are doing.” But then they won’t provide
3 any information about themselves that you can verify. If trusting the IRS and the government and not asking any
4 pointed questions is what got you unlawfully paying the extortionary tax in the first place, why would trusting yet
5 another “expert” decrease your risk of trouble?

6 Consequently, below are some simple guidelines for shopping for products or services in the tax honesty movement that
7 will keep you out of trouble and help preserve the respect and the esteem of your colleagues for your integrity and honesty
8 about taxes:

- 9 1. QUESTION EVERYTHING and EVERYONE. CAVEAT EMPTOR!
10 2. Insist on full disclosure of all services and tools and processes you are paying for. Ask for a “play book” of templates
11 for all correspondence and instructions on CD-ROM in advance that the service provider will be using to handle your
12 case with the IRS. If he won’t fully disclose his tools or processes up front, then in the end, chances are good that he
13 will try to keep you in the dark in order to perpetuate his business base and your dependency on him. That is a clear
14 sign of conflict of interest which you should avoid like the plague. The only thing perpetuating your ignorance can do
15 is hurt you in the end.
16 3. Only pay for services, not for information. Vendors who haven’t taken the time to document their processes and their
17 tools like we have in chapters 8 and 15 of this book do not deserve your business, because they are running ad-hoc and
18 cannot produce repeatable and consistent results. If their results aren’t consistent, then they can’t consistently work!

19 **2.4.11 Becoming a “Sovereign”**

20 We get a lot of questions about being “sovereign” and what it means to be “sovereign”. To us, being “sovereign” means
21 that the government does not control *any* aspect of your life, so that God and not them are fully in control of your life.
22 Remember, the only authority government has comes from passing laws against crime, and if you don’t violate any of
23 God’s laws, then the government has no jurisdiction whatsoever over you:

24 *“But if you are led by the Spirit, you are not under the law [man’s law].”*
25 *[Gal. 5:18, Bible, NKJV]*

26 *“...the law is not made for a righteous person, but for the lawless and insubordinate, for the ungodly and for
27 sinners, for the unholy and profane, for murderers of fathers and murderers of mothers, for manslayers, for
28 fornicators, for sodomites, for kidnappers, for liars, for perjurers, and if there is any other thing that is contrary
29 to sound doctrine, according to the glorious gospel of the blessed God which has committed to my trust.”*
30 *[1 Tim. 1:9-11, Bible, NKJV]*

31 *“You were bought at a price; **do not become slaves of men** [and remember that
32 government is made up of men].”*
33 *[1 Cor. 7:23, Bible, NKJV]*

34 A person who is “sovereign” is either explicitly excluded or exempted from most statutes or codes, or at least is not subject
35 to their provisions because he is either not mentioned therein or is not liable for anything even though his status is defined
36 there. The Supreme Court explained why this is, when it said:

37 *“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system,
38 while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people,
39 by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”*
40 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

41 A legal “person” who is not subject to the laws or jurisdiction of a government is “foreign” with respect to it. This explains
42 why the federal government and the states are “foreign” with respect to each other’s legislative jurisdiction:

43 *Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of
44 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
45 and in that respect are called ‘jus receptum’.”*
46 *[Black’s Law Dictionary, 6th Edition, p. 647]*

1 **Foreign States:** "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
 2 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
 3 action is brought; and hence, one state of the Union is foreign to another, in that sense."
 4 [*Black's Law Dictionary, 6th Edition, p. 648*]
 5

6 "A federal corporation operating within a state is considered a domestic corporation rather than a foreign
 7 corporation. The United States government is a **foreign** corporation with respect to a state."
 8 [*19 Corpus Juris Secundum, Corporations, §883*]

9 The status of being "foreign" as a "sovereign" is also found in scripture, which says on this subject:

10 "**Adulterers and adulteresses!** Do you now know that friendship [and "citizenship"] with the world [or the
 11 governments of the world] is enmity with God? **Whoever therefore wants to be a friend ["**citizen" or****

12 "**taxpayer" or "**resident"**] of the world makes himself an enemy of God."**

13 [*James 4:4, Bible, NKJV*]

14 "**Do not love [be a permanent inhabitant or resident off the world or the things in the world.** **If anyone loves**
 15 **the world, the love of the Father is not in him.** For all that is in the world--the lust of the flesh, the lust of the
 16 eyes, and the pride of life--is not of the Father but is of the world. **And the world is passing away [not**
 17 **permanent,** and the lust of it; but he who does the will of God abides forever."

18 [*1 John 2:15, Bible, NKJV*]

19 "**For our citizenship is in heaven,** from which we also eagerly wait for the Savior, the Lord Jesus Christ"
 20 [*Philippians 3:20, Bible, NKJV*]

21 "**These all died in faith, not having received the promises, but having seen them afar off were assured of them,**
 22 **embraced them and confessed that they were strangers and pilgrims on the earth.**"
 23 [*Hebrews 11:13, Bible, NKJV*]

24 "**Beloved, I beg you as sojourners and pilgrims [temporarily occupying the world],** abstain from fleshly lusts
 25 which war against the soul..."
 26 [*1 Peter 2:1, Bible, NKJV*]

27 "**Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore**
 28 **wants to be a friend [or "resident"] of the world makes himself an enemy of God.**"
 29 [*James 4:4, Bible, NKJV*]

30 "**And do not be conformed to this world,** but be transformed by the renewing of your mind, that you may prove
 31 what is that good and acceptable and perfect will of God. "
 32 [*Romans 12:2, Bible, NKJV*]

33 "**Come out from among them [the unbelievers]**
 34 **And be separate [foreign], says the Lord.**
 35 **Do not touch what is unclean.**
 36 And I will receive you.
 37 I will be a Father to you,
 38 And you shall be my sons and daughters,
 39 Says the Lord Almighty."
 40 [*2 Corinthians 6:17-18, Bible, NKJV*]

41 "**Pure and undefiled religion before God and the Father is this;** to visit orphans and widows in their trouble,
 42 **and to keep oneself unspotted from [foreign with respect to] the world [and the corrupted governments and**
 43 **laws of the world].**"
 44 [*James 1:27, Bible, NKJV*]

45 "**And you shall be holy to Me, for I the Lord am holy, and have separated you [and made you "foreign"] from**
 46 **the peoples, that you should be Mine.**"
 47 [*Leviticus 20:26, Bible, NKJV*]

48 "**I am a stranger in [foreign to] the earth;**
 49 **Do not hide Your commandments from me.**"
 50 [*Psalms 119:19, Bible, NKJV*]

51 "**I have become a stranger [foreign] to my brothers,**
 52 **And an alien to my mother's children;**
 53 Because zeal for Your house has eaten me up,

1 And the reproaches of those who reproach You have fallen on me.”
2 /[Psalms 69:8-9, Bible, NKJV]

3 A legal “person” who has taken the appropriate legal steps to become “sovereign” and has accumulated legal evidence in
4 support of that status:

- 5 1. Is described as “foreign” with respect to the statutes and codes of the jurisdiction within which he is “sovereign”.
6 2. Is protected by the Foreign Sovereign Immunities Act (FSIA), codified in [28 U.S.C. Chapter 97](#), §§1602 to 1611.
7 3. Cannot be in receipt of any federal privileges or financial benefits. The reason is that the Foreign Sovereign
8 Immunities Act , in section [28 U.S.C. §1605](#)(a)(2), includes an exception in which those who engage in “commerce”
9 within the legislative jurisdiction of the “United States”, which is the federal zone, are exempted from the Act. The
10 bible describes "the Beast" as the "kings of the earth" in [Rev. 19:19](#), who today are our political leaders. "Babylon the
11 Great Harlot" is described in Rev. 17-18 as the woman who commits fornication with the kings of the earth. Black's
12 Law Dictionary defines "[commerce](#)" as "intercourse".

13 “[Commerce](#) ...*Intercourse by way of trade and traffic between different peoples or states and the citizens or
14 inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the
15 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it
16 is carried on...”*
17 /[Black's Law Dictionary, Sixth Edition, p. 269]

18 Christians are described throughout the Bible as God's "bride". A bride who has "intercourse" outside of her marriage
19 to her husband is a fornicator. If she does it for money, then she is also a harlot. Therefore, we as Christians are
20 literally becoming part of "Babylon the Great Harlot" by partaking of financial benefits provided by the government, or
21 by sending the government our money as private individuals. This also implies that churches CANNOT apply or
22 receive an IRS 501(c)(3) designation either.

- 23 4. Cannot be described as a “resident” or “citizen” under federal law, because both of these statuses include a requirement
24 that the party has made the “United States”, meaning the federal zone, their domicile. This in turn makes them subject
25 to exclusive federal jurisdiction. The federal zone is NOT covered by the Bill of Rights and all those domiciled there
26 have absolutely no rights, but only legislatively granted “privileges” bestowed upon them by Congress. A person
27 without rights within the legal realm cannot be “sovereign” and instead becomes simply a “subject” of their landlord,
28 which is the federal mafia. A sovereign instead can only be a “national” but not a “citizen” under federal law. This is
29 also consistent with the Foreign Sovereign Immunities Act, which refers to [28 U.S.C. §1332](#)(c) and (d) and says that if
30 you are a “citizens of the United States”, meaning a person born in the District of Columbia or the territories or
31 possessions of the United States, then you are not covered by the Foreign Sovereign Immunities Act. For evidence
32 supporting why you are not a “resident” under federal law, consult section 4.10 or the Great IRS Hoax book. For
33 evidence supporting why you are not a “citizen” under federal law, consult sections 4.11 through 4.11.13 of the Great
34 IRS Hoax book.
35 5. Is protected from persecution within federal exclusive jurisdiction by [18 U.S.C. §112](#).
36 6. Becomes a “[nonresident alien](#)” under both state and federal tax codes. This status is defined in 26 U.S.C.
37 §7701(b)(1)(B).

38 The focus of this entire chapter, as a matter of fact, defines *all* the procedures and steps that you must do in order to be, in
39 deed and in fact, “sovereign”, at least with respect to federal jurisdiction. If you follow the steps in this chapter faithfully
40 and in order and pay attention to detail, then you will fit the description of being “sovereign” as we describe it. Don’t,
41 however, assume, that any government or judge or court will ever fully understand or recognize what “sovereign” means
42 until you explain it to them. We describe why, as a Christian, you have a biblical obligation to become sovereign in section
43 4.1, when we describe “Natural Order”.

44 In the context of individuals, below is a list of things we think define the necessary conditions and prerequisites needed to
45 classify a person as being “sovereign” and in the order they need to be accomplished. Collectively, we classify these as the
46 process of “judgment proofing”.

- 47 1. You must faithfully and honorably follow God’s laws as best you can so that you don’t become a criminal under the
48 jurisdiction of the government.
49 2. You must be self-supporting and earn enough money from other than the government to take 100% of the
50 responsibility for your life and your family. You must not be a burden to either the government or your fellow man.

- 1 Anytime you suck the government tit, you become a privileged person without rights. No food stamps, no welfare, no
2 AFDC, no Socialist Security, no Medicare, or any other government entitlement program.
- 3 3. You must be educated, and preferably have completed at least high school so that you can be functional within society.
4 Sometimes we wonder, however, whether the public FOOL, I mean “school” system is enough. Private school is
5 better.
- 6 4. You should have a computer and know how to use a word processor and a web browser as a bare minimum. This will
7 allow you to acquire the knowledge and have the tools needed to be able to defend yourself in court. We mention this
8 in section 2.5.2.4.
- 9 5. You must at all times be fully informed about your legal rights. If you don’t know what your rights are or you have to
10 depend on anyone else to know what they are, then you are either an intellectual or a financial slave or both and can be
11 easily manipulated and abused by an unethical legal profession and your government. Therefore, you must have read
12 at least the first six chapters of this book and done your best to understand it.
- 13 6. You should understand the criminal laws and the tax laws so that you can present your case well to a judge and jury.
14 Here is what the U.S. Supreme Court says on this subject:

15 “*Every citizen of the United States is supposed to know the law,...*”
16 [*Pierce v. United States*, 7 Wall (74 U.S.) 666 (1869)]

17 “*He that turneth away his ear from hearing the law, even his prayer [shall be] abomination.*”
18 [*Proverbs 28:9*]

- 19 7. You must be fully prepared to personally litigate to defend your rights. You cannot depend on a lawyer to do this for
20 you, and if you do, you will become a financial slave to him defending yourself, and that will lead to financial ruin and
21 becoming another “ward of the state” eventually.
- 22 8. You should not have a state drivers license, and especially if it requires you to provide an SSN. Instead, get an
23 international drivers permit. We describe how to do this later in section 2.5.3.11.
- 24 9. You must acquire a post office box, preferably in a foreign country, and have all your mail forwarded to your real
25 domicile. That way, no one can find out from any computer database, where you physically live. This will protect
26 your privacy. We describe how to do this later in section 2.5.3.3.
- 27 10. You must remove the header and the phone number from your fax machine, so that when you fax things to others, they
28 cannot know your phone number.
- 29 11. You must copyright your name so that you can prohibit its use by the government.
- 30 12. You should take the necessary steps to protect your assets, including removing Slave Surveillance Numbers from all
31 your assets and putting them in the name of a trust or artificial entity.
- 32 13. You cannot have a marriage license from the state and if you have one, you must eliminate it. Instead, get either a
33 common law marriage or a contract, but not a marriage license. We describe how to do this later in section 2.5.3.2.
- 34 14. You must be either a “state national” or a “U.S. national” instead of a privileged or presumptive “U.S. citizen”. We
35 describe how to do this later in section 2.5.3.13
- 36 15. You must reside inside a union state on non-federal land. This will ensure that you are not subject to the totalitarian
37 socialist democracy that is in control in side the federal zone.
- 38 16. You must remove Socialist Security Numbers from all your financial accounts and your real property. We describe
39 how to do that in our *Resignation of Compelled Social Security Trustee* document available at:
40 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
- 41 17. You must use cash for most of your transactions so that your transactions cannot be traced.
- 42 18. You should keep your financial records in a place away from your home or in encrypted electronic form so that no
43 organization can subpoena or seize them from your home. Furthermore, you cannot tell anyone what records you have,
44 or you surrender your right to not disclose them.
- 45 19. You should not provide a social security number to any employer, and if you do give it to them, the W-4 or W-8BEN
46 form you file stopping withholding must have an explicit copyright statement and nondisclosure statement saying that
47 “acceptance of this form by employer constitutes consent not to disclose this form to any outside third parties,
48 including government, and if this requirement is violated, the form was filed involuntarily and under duress and
49 constitutes a criminal tort and invasion of privacy”. We describe how to do this in section 2.5.4.13.
- 50 20. If you MUST have a Social Security Number, you should start an artificial business name that is your full name in all
51 capital letters. Get a taxpayer identification number using an IRS form W-9 for the business entity that has your name
52 and use that. If you are asked for a Socialist Security Number, provide the one for the business, rather than a personal
53 one.

54 2.4.12 Keeping yourself from being silenced in spreading the truth

- 1 An important goal of this book is to make it completely safe for you to share the truths found in this book and to publish
 2 your findings on the world wide web without subjecting yourself to legal harassment or criminal or civil liability by our
 3 corrupted government. This section will show you how to avoid being persecuted for sharing your views on taxes as so
 4 many before you have.
- 5 The federal courts have jurisdiction within states of the Union related to commerce under Article 1, Section 8, Clause 3 of
 6 the United States Constitution. A favorite technique used by our dishonest public "servants" is to abuse that jurisdiction in
 7 order to silence those who would try to promote the truths found in this book. In particular, the famous "861 source"
 8 position has been under attack by the federal courts and the Department of Injustice starting in the late 1990's and a number
 9 of "promoters" have been forced by the federal courts to shut down their websites and stop "promoting" this approach.
 10 Below is a list of just a few persons who were attacked for promoting the "861 source position" and others along with the
 11 result of the attack:

12 **Table 2-4: 861 source promoters shut down**

#	<i>Individual</i>	<i>Organization and/or location</i>	<i>Website</i>	<i>Result</i>
1	Dave Bossett	Bossett Partners, Spring Hill, FL.	None	Ordered to stop promoting 861.
2	Larken Rose	Taxable Income	http://taxableincome.net	Deposition held October 2001. Larken posted the entire deposition on his website and nailed the bastards to the wall so they left him alone!
3	Thurston Bell	National Instituted for Tax Education (NITE), Harrisburg, PA	http://www.nite.org/	Website ordered shut down January 10, 2003.
4	Chad Prater	Taxinformer	http://www.taxinformer.com/	Ordered to stop promoting 861 in January 2003 . Shut his website down temporarily to remove 861 references and brought it back up again in. His partner Rick Cantwell was also indicted at the same time as him.
5	Everte Farnell	National Institute for Tax Education (NITE) , Harrisburg, PA	http://www.nite.org/	Lawsuit filed Sept. 26, 2002. Order issued Jan. 23, 2002 to stop promoting 861.
6	Douglas Rosile	Tampa, FL.	None	Ordered to stop preparing tax returns June 11, 2002.
7	Harold Hearn	Atlanta based CPA	None	Ordered to quit promoting 861 source position.
8	Richard Haraka (alias "Rick Bryan")	Taxgate	http://www.taxgate.com	Suit filed Nov. 7, 2002.
9	Joe Sweet	Joy Foundation, Illinois	http://www.joyfoundation.com	Suit filed March 5, 2002.

13 The trial of Chad Prater of Taxinformer.com was noteworthy because Larken Rose personally appeared at the trial as an
 14 expert witness and the judge even admitted to watching Larken's "Theft by Deception Video" in open court, but later
 15 decided not to admit it into evidence or allow the jury to see it because it prejudiced the government's position!

16 According to the definition of "tax shelter" found in 26 U.S.C. §6111 and 26 U.S.C. §6112, a "tax shelter" is an **investment**
 17 that must be registered with the Federal government, the State, and the Secretary of the Treasury. An "abusive tax shelter"
 18 must first be a "tax shelter", which means it must be a registered investment. Black's Law Dictionary says that a "tax
 19 shelter" is "A device used by a taxpayer to reduce or defer payment of taxes." If you aren't offering investments to

1 "taxpayers" that reduce their tax liability, then you aren't offering "tax shelters". If you were only offering information and
2 educational materials to people who are "nontaxpayers" and who aren't "taxpayers", then you could not therefore ever be
3 accused of selling "abusive tax shelters" because you aren't improperly reducing an existing liability of a person who is a
4 "taxpayer".

5 It is important to learn from the mistakes of these persons so that you don't become a victim of illegal extortion and
6 harassment by the Department of Injustice. The reason the government got any jurisdiction at all was because all of the
7 above persons were "promoting" something, which means they were "selling" something. They fell under federal
8 commerce jurisdiction (Article 1, Section 8, Clause 3 of the Constitution) and under 26 U.S.C. §6700 so that their advocacy
9 could then be classified as "commercial speech", which is not protected from censorship under the First Amendment. The
10 big mistake that most of these parties made was that they did not ensure that all of their clients were "nontaxpayers".

11 If you don't want to become a target for persecution and want to have your First Amendment rights respected by our
12 covetous government, then you better make sure you take one or more of the following approaches below:

- 13 1. If you have a ministry or business that focuses on tax freedom, completely divide your commercial enterprises
14 from your free speech issues. For instance, have one website in your personal name for providing free
15 information about taxes that doesn't charge anything and which is a "Free Speech" website. Then have a second
16 business website not connected in any way with the first which promotes your commercial endeavors.
- 17 2. If you intend to offer your services to help "nontaxpayers" avoid being illegally persecuted by the IRS, the best
18 way to avoid being victimized like these people were is to ensure that all of your clients sign a client agreement
19 that requires them to sign under penalty of perjury from without the federal "United States" that they are
20 "nontaxpayers". See the following weblink for a sample of such a document:
21 <http://www.sedm.org/MemberAgreement/MemberAgreement.pdf>
- 22 3. Make sure you aren't selling investments that are registered as "tax shelters".
- 23 4. Add a "copyright license agreement" to everything you offer on your website or through your service. Ensure that
24 this notice indicates that those people who use your materials do so at their own risk and that if they either submit
25 evidence unfavorable to you or prosecute you, they agree to pay all your legal fees and substitute themselves as
26 the adjudged party. See the following weblink for a sample of such a "copyright license agreement":
27 <http://famguardian.org/disclaimer.htm>
- 28 5. Move the commercial aspect of your efforts offshore so that the government can't assert jurisdiction over it.

29 A famous tax freedom fighter in Florida named Eddie Kahn used the above approach successfully for years. His personal
30 website is at <http://www.eddiekahn.com>. He doesn't have a business website and doesn't promote his business on his
31 personal site. All his business is currently through referrals. He states on his personal website that he can be reached at his
32 business address but doesn't say anything about his business. He used to have a separate business website called American
33 Rights Litigators that looked like his personal website but was completely separate, but he eliminated the business website
34 in 2002. Eddie has stayed completely out of trouble in the courts with this approach and you should learn from this
35 successful technique and emulate it as much as you can.

36 2.5 **A Process to Achieve and Maintain Personal Sovereignty**

37 "If a man hasn't discovered something he would die for, he isn't fit to live."
38 [Martin Luther King (1929-1968)]

39 "In the beginning of change, the patriot is a scarce man; brave, hated and scorned. When his cause succeeds,
40 however, the timid join him, for then it costs nothing to be a patriot."
41 [Mark Twain (1835-1910)]

42 "Smooth seas do not make skillful sailors."
43 [African Proverb]

44 "A journey of a thousand miles begins with a single step."
45 [Chinese Proverb]

46 "In times of prosperity friends will be plenty, in times of adversity not one in twenty."
47 [English Proverb]

1 “Having integrity... means being completely true to what is inside you-- to what you know is right... what you
2 feel you must do, regardless of the immediate cost of sacrifice... to be honorable and to behave decently.”
3 [Samuel Goldwyn, 1960]

4 “Therefore whosoever heareth these sayings of mine, and doeth them, I will liken him unto a wise man, which
5 built his house upon a rock:”
6 [Matt. 7:24, Bible, NKJV]

7 This section is meant to present a menu of options that Citizens may wish to use in their fight to achieve and defend their
8 personal sovereignty. One important aspect of that process is eliminating illegal enforcement of the Internal Revenue Laws
9 by the IRS. We are not recommending any one specific course of action, because that depends on your legal situation. The
10 decision on what to do is up to you, and if you are unsure of what to do and you don't wish to do the legal research yourself
11 to answer your questions, then please don't call us for advice. Instead, you should pursue the services of a competent tax
12 attorney (assuming one can be found, who is familiar with what is in this document). The subsections below are listed in
13 the order you might want to consider doing them. If you get out of order, you might have problems or get yourself into
14 trouble. We'll try to emphasize the importance of the sequence and what happens when you get out of sequence with each
15 step, so you can avoid anticipated problems. The subsections are written with the idea in mind that you are just starting out,
16 have never been a freedom fighter before, and want to get to the point where you can stop paying not “taxes”, but
17 “extortion under the color of law” to the IRS with a minimum of risk to yourself and your family. Most subsections within
18 this section will begin with a text box that has pointers to related forms and information which are useful to people who are
19 viewing the electronic version of the book. The links within these boxes are live so that you can be taken immediately to
20 the information and resources that are relevant to that process step.

21

WARNING: *The fact that a technique documented or suggested in this chapter or a form provided in Chapter 15 does not work in your specific case may be an indication of any one of the following circumstances that you should be aware of:*

1. *You did something too late.*
2. *You did not follow the instructions exactly and skipped some steps.*
3. *The law has changed after you got your copy of this book and you didn't update to the latest version of the book as updates came out.*
4. *The IRS agent you are dealing with is ignorant of the law or is not motivated enough to want to take time to understand your position. Therefore, he may choose an irrelevant but intimidating response to scare you into compliance to test your resolve and knowledge level.*
5. *The solution you selected or employed does not apply to your specific situation.*
6. *You may not have properly completed the steps previous to the one that didn't work. For instance, you filed for a refund using a 1040NR form with zeros but did not expatriate first or revoke your election, so you were not legitimately a nonresident alien and your claim was disallowed.*
7. *The documents you submitted to the IRS contained typographical errors that rendered them an easy target for a denial of your claim. For such a case, the IRS might also accuse you of fraud. Check the accuracy of your documents by proofreading them several times before you submit them!*
8. *The people you are dealing with at the IRS are downright dishonest and understand your predicament but won't cooperate. This is the case most of the time. Instead of granting you your refund or claim or zero tax assessment, like a spoiled child they will try to play a game of chicken and test your patience and resolve by challenging you up to the very last minute with irrelevant or downright wrong arguments. When this happens, they are testing whether you have sufficient knowledge to repel their arguments and if you don't because you haven't taken the time to do your homework and read most of this book, then they will eat your lunch. Ignorant people who haven't done their homework or study make ready prey for the IRS. Get informed...your freedom depends on it!*
9. *We made an error or missed something in this document, in which case please let us know immediately so we can update our documentation so everyone can benefit from your lessons learned. The tax process can be complicated and no one person can every hope to have all the answers. You'll make mistakes starting off just as we did while you are learning. You will always be learning in this field, because laws are always changing.*

1 2.5.1 **Good Citizenship**

2 "A republic is not an easy form of government to live under, and when the responsibility of citizenship is
3 evaded, democracy decays and authoritarianism takes over."
4 [Earl Warren, "A Republic, If You Can Keep It", p 13]

5 Before there is a prayer of impacting the tax system for good, you need to be an informed, engaged, and responsible
6 Citizen. This means reading newspapers, watching what your elected representatives are doing, voting consistently for
7 what you believe in, being a responsible and enthusiastic juror, following new legislation on the internet and calling your
8 Congressman when things get out of hand, and knowing and following the law, as we will now show. We have written an
9 article on this subject, found in section 4.11.12 of our Great IRS Hoax entitled "Duties and Responsibilities of Citizens".
10 You can view this section of the book at:

11 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

12 2.5.1.1 **Don't Give Your Children Social Security Numbers**

13 "Once bona fide First Amendment issue is joined, burden that must be shouldered by government to defend a
14 regulation with impact on religious actions is a heavy one, and the basic standards is that a compelling state
15 interest must be demonstrated."

16 "Notwithstanding fact that use of social security numbers, combined with computers, was an important tool in
17 efforts to combat instances of welfare fraud, parents, who were recipients of welfare aid, could not be
18 compelled against their sincerely held religious beliefs to furnish social security numbers for their children as a
19 condition to continued receipt of assistance...."

20 "Plaintiffs do believe that, were their children to obtain these numbers, their spiritual well-being and chance to
21 enter Heaven would be seriously jeopardized; since the children would not be able to shed these numbers when
22 they reach adulthood, a decision by the parents to comply would effectively foreclose the children from deciding
23 the question anew for themselves in the future."
24 [Stevens v. Berger, 428 F.Supp. 896 (1977)]

25 Public Law 94-455 at section 1211 "Use of Social Security Numbers?" states:

26 Under the Privacy Act of 1974, it is unlawful for a Federal, State, or local government agency to deny to any
27 individual any right, benefit, or privilege provided by Law because of the individual's refusal to disclose his
28 social security account number...".
29 [Public Law 94-455, Section 1211]

30 Parents have been led to believe that Social Security Numbers must be obtained for their children before they can be
31 claimed as little exemptions on a tax return. Once again, the truth within the Law prevails over the popular mind set. There
32 is no law requiring you to give Social Security Numbers to your children. Whether or not they get one should be up to
33 them, not the parents. The Social Security Administration website states that you don't have to get an SSN for your
34 children:

35 <http://www.ssa.gov/pubs/10023.html>

36 The Federal Government has also attempted, through the Enumeration At Birth Program (see section 2.5.2.1 for further
37 details) to assign Social Security Numbers to infants at birth right in the hospital. Be advised that there is no obligation for
38 you to participate in this or any other program that seems to require your child to have a Social Security Number. In fact,
39 all you need to do instead is provide a copy of an affidavit signed by you and notarized stating that:

- 40 1. Your child is in fact yours-perhaps including a notarized photocopy of your child's birth recorded in the family
41 Bible or form other personal records, and lives with you at your home address.
42 2. That you provide for more than 50% of your child's needs.
43 3. That your child is not being taken as a deduction on any other tax return, you can take your child who does not
44 have a Social Security Number as a deduction on your tax return, assuming, of course, you believe you are
45 required to file a return in the first place.

1 And what is an affidavit? It's simply a letter stating the facts in a given situation, signed under penalties of perjury and
 2 notarized by a notary public or signed by two witnesses who are residents of your State. Its just that simple. And the IRS
 3 has no choice but to accept this and allow the parents the exemption with no penalties assessed. Why? Because there is no
 4 Law requiring the child to have a Social Security Number.

5 We talked about the Enumeration At Birth program of the Social Security Administration in section 2.8.2.1, where we said
 6 that the government has been trying to fool you into thinking that your children had to have Socialist Security Numbers
 7 immediately upon birth. When I think of this evil situation of giving Socialist Security Numbers to children who haven't
 8 even touched the ground with their feet yet, I can't help but think of the story found in Chapter 37 of the Book of Genesis in
 9 the Bible. In that chapter, Joseph, the favorite son of his father Jacob, was despised and envied (See Genesis 37:11) by all
 10 of his brothers. They were jealous of his birthright and the favoritism shown by his father to him above the other sons. His
 11 brothers therefore plotted to sell him into slavery. They did so by luring him out of his camp and far into the wilderness
 12 where his father did not know they were. Once in the unknown wilderness they cast Joseph into a pit. At that point they
 13 wanted to kill him but one brother calmed them down enough to convince them to sell him into slavery. They waited till
 14 strangers came by and then sold him for twenty shekels of silver.

15 The Social Security Number is the modern day equivalent of exactly what happened to Joseph. Here are the parallels:

<i>Object or event in the parable</i>	<i>Modern day equivalent</i>
Joseph	American citizens, and especially those who are Christian and who put God above the government in their priority list.
Joseph's brothers	The employees of the IRS and the Social Security Administration. People who work for our government are our brothers and our neighbors and often even go to church with us!
The envy and spite of Joseph's brothers for Joseph	The envy of the IRS and the Social Security Administration for the money we have, and the freedom and empowerment it produces.
Jacob, Joseph's father	God (our spiritual father)
Twenty shekels of silver	The money generated by the income tax, which is what incentivizes the judges and the IRS to continue with their extortion and rewards them for lying and deceiving.
The pit Joseph was thrown into to immobilize and control him	Income tax returns, which make us and every aspect of our lives subject to the scrutiny and involvement of the government and immobilizes us with fear because of the invasion of our privacy. Submitting tax returns that could incriminate you is just as bad as being forced to strip naked in front of a government agent for inspection. Do you think our Constitution permits or encourages that kind of tyranny? Without privacy, we are <i>slaves</i> under the complete control of our government, which immobilizes us and subjects us to the possibility of persecution by our government for our political views and our free speech. Since the government already has all the evidence they need to bury, all they need is a political reason to persecute us and they can bring you down with your own tax returns. If you look at anything long enough and hard enough, you can find something wrong. What if you make a mistake, are they going to prosecute you for fraud?
Slavery	The Socialist Security Number and the financial slavery to the income tax that it facilitates.
Tearing Joseph's clothes and dipping them in blood to show to their father when they returned to make the false report.	The deception contained in the IRS publications, which are a fraud designed to convince people to pay an illegal and unlawful income tax.
The lies the brothers told their father when they returned about Joseph being killed	The lies the IRS tell the Congress, their own conscience, and the American people to keep us participating in the slavery to the income tax.

<i>Object or event in the parable</i>	<i>Modern day equivalent</i>
Jacob's mourning when he learned that his son Joseph had died (based on lies from the brothers)	The reaction of God when he learns that the evil actions of others, including our brothers, could hurt his beloved children.

1 Don't do it! Don't sell your kids into slavery! Read Revelations 13:16-18, and 16:1-2 and then section 2.8.2.1 and you will
 2 know that you can't give them the Mark of the Beast and sell them into slavery without denying your Christian faith and
 3 committing idolatry. As a bare minimum, let them decide if they want the number and if they conclude that they can't
 4 survive without a number, advise them to:

- 5 1. Apply for a fictitious business name similar to their own real name with their local city. Fictitious business names
 6 can be revoked at any time. Use a PO box in a foreign country for the mailing address of the registration, so the
 7 government can't locate the applicant. The business name should be in all capital letters, to emphasize that it is
 8 the legal you rather than the natural you.
 9 2. Get a temporary Taxpayer ID Number (TIN) from the IRS for that temporary fictitious business name.
 10 3. Use that business TIN to apply for all accounts and jobs they need.

11 Then after your kids get the job, or loan, or other account they need, cancel the business and/or the TIN also. Another
 12 approach is to change the TIN or the name of the business every couple of years! If the money they make comes under a
 13 business, then they can write off all their expenses to maintain the business, instead of subjecting all their income to
 14 taxation and to be treated as profit!

15 If you would like detailed procedures for living successfully without a Slave Surveillance Number, then the Social Security
 16 Number Policy Manual identified below may prove useful:

17 <http://www.sedm.org/cgi-bin/ccp51prod/cp-app.cgi?&pg=prod&ref=SSNPolicyManual&cat=eBooks&catstr=HOME:eBooks>

18 2.5.1.2 Become a Responsible Juror

Related articles:

- [Activism area](#)-lots of good articles on grand juries, jury nullification, etc
- [Great IRS Hoax](#), section 4.12.5: Citizenship and all political rights are INVOLUNTARILY exercised and therefore CANNOT be taxable and cannot be called privileges
- [Citizens Rule Book](#)-primer on how to be a responsible and effective juror

19 *"Government is established for the protection of the weak against the strong. This is the principal, if not the sole
 20 motive for the establishment of all legitimate government. It is only the weaker party that lose their liberties,
 21 when a government becomes oppressive. The stronger party, in all governments are free by virtue of their
 22 superior strength. They never oppress themselves. Legislation is the work of this stronger party; and if, in
 23 addition to the sole power of legislation, they have the sole power of determining what legislation shall be
 24 enforced, they have all power in their hands, and the weaker party are the subjects of an absolute government.
 25 Unless the weaker party have a veto, they have no power whatever in the government and...no liberties... The
 26 trial by jury is the only institution that gives the weaker party any veto upon the power of the stronger.
 27 Consequently it is the only institution that gives them any effective voice in the government, or any guaranty
 28 against oppression."*
 29 *[Lysander Spooner]*

30 An absolute gem is The Citizens Rule book. After all, you can't be in the citizen game without knowing the rules! This
 31 information-packed little booklet is used by numerous patriotic groups and organizations--including the Save-A-Patriot
 32 Fellowship--to get the word out to the public. It's compact enough to fit in your jacket pocket or purse. The contents
 33 include:

- 34 1. Section I: An Handbook for Jurors
 35 1.1 Jury Duty
 36 1.2 You Are Above the Law!
 37 1.3 Jury Rights
 38 1.4 Law Of The Land

- 1 1.5 Ten Commandments
 - 2 1.6 Communist Manifesto
 - 3 1.7 Give Up Rights?
 - 4 1.8 Jury Tampering?
 - 5 2. Section II: Give Me Liberty...
 - 6 2.1 Patrick Henry Shocked
 - 7 2.2 Jury of Peers
 - 8 2.3 Freedom For William Penn
 - 9 2.4 Jefferson's Warnings!
 - 10 3. Section III-ORIGINAL DOCUMENTS
 - 11 3.1 Index To The Documents
 - 12 3.2 Index To the Unanimous Declaration
 - 13 3.3 Index To The Constitution Of The United States
 - 14 3.4 Index To The Amendments To Constitution Of The United States
 - 15 3.5 The Declaration Of Independence
 - 16 3.6 The Constitution
 - 17 3.7 The Bill Of Rights

18 Quality pocket-sized hardcopies of this booklet may be obtained from: Whitten Printers, 1001 S 5th Street, Phoenix, AZ
19 85004, or call them at 602-258-6406.

20 Or point your web browser to the Family Guardian Website, where we have this posted at:

Citizens Rulebook

<http://famguardian.org/Publications/CitRulebook/rulebook.htm>

Another crucial aspect of being a responsible juror is to ensure that you respond properly to all jury summons from both the State and Federal governments. Most state and federal jury summons ask if you are a "U.S. citizen" and tell you that if you aren't, you can't serve on jury duty. What they are doing, in effect, is to say:

24 *"Serving on jury duty is a taxable privilege. If you don't want to be a slave of the state by claiming to be a U.S.*
25 *citizen and thereby making yourself responsible to pay taxes, then we're going to deny your fundamental right*
26 *to serve on a jury."*

27 Therefore, you should respond to the jury summons by saying one of the following:

- You are a “U.S. national” and not a “U.S. citizen”, and so are the vast majority of other persons serving on the jury duty, and that it is a fraud to permit others who are not legitimate U.S. citizens from serving on the jury. If they are going to disqualify you, then they have a duty to disqualify most other prospective jurors as well, and that they have a duty to ask those jurors whether they were born in the federal United States and explain what that means.
 - Put an asterisk next to the term “U.S. citizen” and at the bottom of the summons explain exactly what you mean as follows:

34 “U.S. citizen” in this case means “national” as defined in 8 U.S.C. §1101(a)(21) through 8 U.S.C.
35 §1101(a)(22). However, it does not mean:

2.5.1.3 Vote Consistently for the Representatives and Issues That You Believe In and Against Those You Don't!

38 It is extremely important that you research the resumes and backgrounds and voting histories of the representatives that you
39 elect to office before you cast a vote in their favor. You should elect only those representatives who are aware of the issues
40 discussed in this document and who will advocate a position on them that you can agree with. A good place to research the
41 voting history of candidates for political office is at the Project Vote-Smart website. This website does the most extensive
42 and objective political research on the largest number of candidates that we have seen. You can find them at:

43 <http://www.vote-smart.org/>

- 1 It is fair to say that the Libertarian party advocates a position that is usually most aligned with the tax policies advocated in
2 this document.
- 3 It is also extremely important that when you register to vote, that your voter registration includes your proper citizenship
4 status, which is that of a “U.S. national” and not a “U.S. citizen”. Section 3.5.6 includes a Voter Registration Attachment
5 to use that will properly reflect your status so you don’t get trapped into claiming a type of citizenship that makes you liable
6 for either state or federal income taxes.

7 **2.5.1.4 Send a Letter to Your Congressmen and Elected Officials**

8 Section 3.3.1 has a sample letter you can send to your Congressman regarding the income tax fraud described in this
9 document. This letter will alert him to IRS abuses and may deflect litigation if your Congressman contacts the IRS.

10 If you have questions about the tax laws, your Congressman is a good person to ask, and this is especially true of questions
11 about the definitions for “United States” and “State” found in 26 U.S.C. §7701. A number of Congressmen, and especially
12 the ones who are junior and were just elected for the first time, aren’t aware of the nuances of the tax code and have been
13 known to respond to questions by eager tax freedom fighters with research from the Congressional Research Service that
14 were very revealing about the limited application of the tax code. We’d advise targeting for your questions mostly junior
15 Congressmen in preference over more seasoned ones who are already “programmed” by their more experienced fellow
16 extortionists to conceal the truth. Unfortunately, it is often only by talking to naïve new congressmen that we can get
17 honest answers to some of our tougher tax questions and a passionate response to our concerns.

18 **2.5.1.5 Learn and Follow the Law: It's Your Only Defense Against Tyranny!**

Related articles:

- [Legal and Government Reference area](#)

19
20 “*One who turns away his ear from hearing the law,
21 Even his prayer shall be an abomination.*”
22 *[Prov. 28:9, Bible, NKJV]*

23
24 “*33 Teach me, O Lord, the way of Your statutes,
25 And I shall keep it to the end.
26 34 Give me understanding, and I shall keep Your law;
27 Indeed, I shall observe it with my whole heart.
28 35 Make me walk in the path of Your Commandments,
29 For I delight in it.”
30 *[Psalms 119:33-35, Bible, NKJV]**

31
32 *“All persons in the United States are chargeable with knowledge of the Statutes-at-Large....[I]t is well
33 established that anyone who deals with the government assumes the risk that the agent acting in the
34 government’s behalf has exceeded the bounds of his authority.”*
34 *[Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d 1093 (9th Cir. 1981)]*

35
36 *The heart of the prudent acquires knowledge,
37 And the ear of the wise seeks knowledge.
37 [Prov. 18:15-16, Bible, NKJV]*

38
39 *“The heart of the righteous studies how to answer,
40 But the mouth of the wicked pours forth evil.”*
40 *[Prov. 15:28, Bible, NKJV]*

41
42 *The heart of the wise teaches his mouth, and adds learning to his lips.”*
42 *[Prov. 16:23, Bible, NKJV]*

43
44 *“Only a fool knows everything. A wise man knows how little he knows.”*
44 *[Unknown]*

- 1 Many people are intimidated by the law, because we learn so little about it in the course of our education. We believe this
 2 isn't an accident, but a result of the fact that the government runs the public schools and sheep who are trained in the public
 3 schools make more compliant puppets who will question their authority less often. That's why we recommend getting your
 4 children out of the public schools as soon as possible.
- 5 The only way to conquer one's fear of the IRS and of litigation is with knowledge. Knowledge conquers fear and
 6 empowers people to defend their rights, and this is especially true in the information age! A well-prepared Citizen who
 7 owns a computer and has a high-speed Internet connection, has access to a law library, and who has patience and free time
 8 can educate him/herself on the law and become a capable litigator without ever setting foot in a law school classroom. That
 9 is the approach I am taking and it works quite well.
- 10 If you will be litigating your case in court, we recommend reading chapter 6 of the *Tax Fraud Prevention Manual* entitled
 11 "Federal Tax Litigation Fundamentals", which gives you a very good background on how to successfully litigate tax issues
 12 in federal courts. Chapter 7 of that book also points to many of the legal resources you will need to use and have in order to
 13 be adequately prepared to litigate your own case against the IRS...if it comes to that, which hopefully it won't, because your
 14 knowledge of the law will prevent the abuses they execute on most Americans, who will be less educated than you. That
 15 chapter has pointers to a number of sources for U.S. Codes, Code of Federal Regulations, and Supreme Court cases. The
 16 FindLaw website is among the very best sites for doing legal research and we highly recommend it. However, their case
 17 databases are very small and only go back a couple years at best:

18 <http://www.findlaw.com/>

19 If you want to go much further back than a couple years with FindLaw, then you will also need a subscription to the
 20 following case research website, available inexpensively for \$8.95 per month for basic service billed electronically to your
 21 checking account automatically every month.

Versus Law, <http://versuslaw.com/>.

22 We recommend their premium service for \$19.95/month because it has a lot of value for the dollar. This site has Federal
 23 and State Supreme court cases, Federal and state appellate court cases, federal district court cases, statutes at the state and
 24 federal level, and state administrative regulations. They have a tremendous search engine as well. The best of breed and
 25 quite affordable for the pro per litigant, this site is the best place to get all of your case cites without the trouble of
 26 maintaining a large and bulky paper library or spending a lot of money on subscriptions and updates.

27 Part of knowing the law also consists of putting together your own mini law library. A good source for legal books to help
 28 you get started as a pro per or pro se litigant is Nolo Press, at <http://www.nolo.com>. They don't publish laws, but their
 29 books are very easy to understand for the layman and give you a very good grounding in courtroom etiquette, legal
 30 research, discovery procedure, pleadings, etc. You can save yourself a ton of money and avoid law school if you buy and
 31 carefully and diligently read and highlight their books. The first legal book I ever read was written by them, and it was called:
 32 *Represent Yourself In Court*, Paul Bergman, ISBN 0-87337-402-9. In addition to this book, other indispensable books and
 33 software you will want in your library include:

34 **Table 2-5: Recommended law and reference library**

Title	Author	Publisher	ISBN or Part Number	Notes
Black's Law Dictionary, Sixth Edition	West Publishing	West Publishing; 610 Opperman Drive; P.O. Box 64526; St. Paul, MN 55164	ISBN 0-314-77165-4	A MUST have. Later editions omit key terms, as we explain in section 6.8.1.
Congressional Staff Directory	CQ Staff Directories	Alexandria, VA 703-739-0900 Voice 703-739-0234 Fax	ISBN 059—3179	Published either as a subscription for \$227/year or you can buy one of the three volumes for \$89. The most complete reference available on Congressmen and their staffs. Excellent resource for lobbying.

Title	Author	Publisher	ISBN or Part Number	Notes
Federal Yellow Book	Leadership Directories	1301 Pennsylvania Ave, N.W. Washington, D.C. 200004 202-347-7757	ISBN 0145-6202	The best source available on contacts inside the federal government. They also publish the <u>Judicial Yellow Book</u> , <u>Congressional Yellow Book</u> , and several other useful references. Also available online through WESTLAW subscribers.
In Their Own Words, Third Edition	Gerald Alan Brown, Ed.D. & Charles V. Darnell, D.H.Sc.	Distress Publishing; C/o 1040 S. Mt Vernon Ave, G-118; Colton, CA 92324. DistressPub@juno.com		You MUST GET A COPY OF THIS BOOK! EXCELLENT! A resource book containing extracts from federal and state authorities establishing the judicial authority of the federal and state governments with special attention to sovereignty, citizenship, federal taxation, and remedies for the innocent. This book is the most valuable book we own, because it is so thoroughly researched and indexed and complete.
Paralegal Practice and Procedure	Larbalestrier, Deborah E.	Prentice Hall	ISBN 0-13-108564-6	Tells how to organize and execute your legal battle from an administrative perspective.
Tax Procedure and Tax Fraud	Patricia T. Morgan	West Group 610 Opperman Drive PO Box 64526 St. Paul, MN 55164 800-328-9352	ISBN 0-314-06586-5	Small, short (370 pages) but very complete book on tax procedure. Very handy in the courtroom. Well indexed.
Tax Research CD-ROM (the best!)	CFS Software	CFS Software; 1445 Los Angeles Ave., Ste. 214, Simi Valley CA 93065; 800-343-1157 ; \$99		The best and most complete source available for doing tax research. Includes Internal Revenue Code, Treasure Regulations, Internal Revenue Bulletins, etc.
Tax Research Compendium CD-ROM	All About Freedom	Tax Freedom 101 Phone: 877-285-2104 http://www.taxfreedom101.com/pages/TRC.htm Cost: \$129		
The Bluebook: A Uniform System of Citation		Harvard Law Review, http://www.legalbluebook.com		Tells how to do legal citations in a consistent way, and how to read and find case law.
The Federal Mafia	Schiff, Irwin	Freedom Books Las Vegas, NV 89104 702-385-6920 http://www.paynoincomeincometax.com	ISBN 0-930374-09-6	Very good for practical advice on how the federal government and IRS illegally operate and how to fight your legal battle.
Trial Advocacy Before Judges, Jurors and Arbitrators	Roger Haydock John Sonsteng	West Group 610 Opperman Drive PO Box 64526 St. Paul, MN 55164 800-328-9352	ISBN 0-314-23743-7	Very complete and comprehensive reference on how to prepare for and go to trial. Not focused specifically on taxes, but general trial practices and procedures.

2.5.1.6 Inform Everyone About the Federal Income Tax Fraud!

Related forms:

- [Letter to Attorney General](#)
- [Letter to Congressman](#)
- [Pamphlet Handout](#)
- [Public letter](#)
-  [Newspaper add #1](#)
-  [Newspaper add #2](#)
-  [Fourth of July Article for your newspaper](#)
-  [Send rebuttal to CRS Report 97-59A to your Congressmen and ask for answers](#)
- [Help request to U.S. Senator](#)

“During times of universal deceit, telling the truth becomes a revolutionary act.” George Orwell

Because our federal income tax system is perpetuated by a combination of fear of the IRS and the ignorance of the law that allows that fear to be perpetuated, it is *extremely* important for you to inform everyone you know of the truth about the federal income tax and the laws that it is based on! Excitedly and repeatedly make everyone you know aware of what you have found out and how their ignorance of the truth is not only hurting them, but destroying the freedoms and economic independence of their children and their families. You can increase your effectiveness at spreading the truth by increasing your credibility. You should do as much of your homework as you can if you are meeting people one-on-one to spread and “evangelize” the truth, because they will certainly have a lot of questions. You should try your best to anticipate their questions and give them well-researched answers that will get them more interested in doing the research themselves. Here are some ideas for evangelizing the truth about the Great Deception:

1. Give people a copy of this book as a gift to your loved ones and family members.
2. Take the afternoon off from work on April 15 every year. Print copies of the “We The People” (<http://www.givemeliberty.org>) adds in USA Today and posted on this website. Hand out the adds along with a pointer to the Family Guardian Website to everyone who begrudgingly comes to mail their tax return at the eleventh hour. People who come late usually owe money, and want to delay paying it. Tell them they can get EVERYTHING they paid back! This will get them really excited.
3. If you are retired, become a teacher of the tax laws in the public schools. As we stated in section 1.8.3, the IRS and the ABA are invited into public schools to “program and propagandize” kids on their legal obligation to pay taxes. Use the Freedom Of Information Act (FOIA) to request a schedule of IRS/ABA visits to schools regarding tax instruction. Arrange a similar “tax resistance” class the day before they arrive and tell the kids the WHOLE story! They will be boo’ed out of the room when they show up! You can also make a tape of your presentation and request that it be shown the day before the IRS/ABA arrive. If the school shows bias and will let the IRS and the ABA show up but not you, then sue them for discrimination.
4. Be excited and enthused about what you know. Tell people the truth has changed your life and your perspective forever! When you are passionate and enthused and informed, people will listen to you!

“Do you homework and know your facts, but remember that it’s PASSION that persuades!”

5. Spread the truth at social events, family gatherings, work, and every opportunity that presents itself. Print out little flyers and hand them out to people. Mention the Family Guardian Website and any others you think appropriate.
6. Gain access to the Public Access TV channel in your area. Get on there in a suit and tie and patiently tell people every chance you get about the federal income tax fraud. Point them to the Family Guardian Website if they want more information.
7. Send emails to the media. Email them copies of this book or point them at the Family Guardian Website. This is especially effective right around tax time (April 15 every year). Get them interested in doing a story on the illegality of the federal income tax.
8. Go to sporting events and hand out copies of the USA Today adds we have on the Family Guardian Website (in the Sovereignty Forms and Procedures area). Tell them they aren’t liable to pay federal income tax and give them our web address so they can download our “The Great IRS Hoax” book.

- 1 9. Be ready to debate with anyone on a moment's notice. Do your homework and be well-informed, because you will be very convincing if you have. If you aren't sure about something, don't guess, because people might research the answer and try to embarrass you. Try to develop trust and credibility with the people you are trying to convince by giving well-researched answers.
 - 2 10. Join and sponsor tax freedom organizations that spread the truth, like "We the People" (<http://www.givemeliberty.org>).
 - 3 11. Get a copy of several marketing databases from friends or public sources. Send out mass e-mailings to people who are in the database with the Public Letter we have on the Family Guardian Website and point readers to this website and other websites of that promote the truth about the income tax. We are developing an automated Microsoft Access database to simplify these mass mailings. Send hundreds or thousands of people an email pointing them to this website and every other website that exposes the truth!
 - 4 12. Get people mad that they have been lied to in the IRS publications. And once you get them mad, ask them what they are going to do about it!
 - 5 13. Show them some of the scandals that have been going on in Chapters 2 and 6 of the *Great IRS Hoax* document to get them motivated and interested to learn more and researching the laws for themselves.
 - 6 14. Help friends and relatives prepare their tax filings to free them of the need to pay most federal income taxes.
 - 7 15. Organize a tax freedom group in your area. Make the focus of the group to educate people about the federal income tax fraud. Give lessons on the contents of this tax book and any others that you might find.
 - 8 16. Do NOT make your efforts to spread the truth into a for-profit enterprise, because people will question your motives and your integrity. If you can't or don't want to be a volunteer, then we encourage you not to be involved at all, because you will damage the tax freedom movement and the credibility of the people in it.
- 21 It is very difficult for fear of the IRS and the tax laws to survive after people learn the truth and spread it. You can be the messenger of truth. You can be the Paul Revere that spreads the word that allows us to win the tax honesty Revolution and correct the massive fraud that only survives because of our ignorance, silence, apathy, disorganization, and fear.

24 2.5.2 Preparation

25 Once you have done everything you can to be a responsible American (not U.S.**, but American) Citizen, then the next thing to do is begin preparations for doing battle with the IRS. We show in this chapter what it takes to do a good job preparing for battle. Your Christian faith and liberty are the cornerstone of your battle preparation, because without the will of God and a personal relationship with Him first and foremost in your mind, then you are much more likely to lose the battle, as we can see below from the Bible, in Ephesians 6:11-17:

30 *Put on the whole armor of God, that you may be able to stand against the wiles of the devil. 12 For we do not wrestle against flesh and blood, but against principalities, against powers, against spiritual hosts of wickedness in the heavenly places. 13 Therefore take up the whole armor of God, that you may be able to withstand in the evil day, and having done all, to stand. 14 Stand therefore, having girded your waist with truth, having put on the breastplate of righteousness, 15 and having shod your feet with the preparation of the gospel of peace; 16 above all, taking the shield of faith with which you will be able to quench all the fiery darts of the wicked one. 17 And take the helmet of salvation, and the sword of the Spirit, which is the word of God.*
37 *[Eph. 6:11-17, Bible, NKJV]*

38 A very good place to start in preparing yourself spiritually to do battle is to read our [Family Constitution](http://famguardian.org/Publications/FamilyConst/FamilyConst.htm) (<http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>). This is an inspiring and detailed look at how to build healthy relationships with all the people in your life who you love and care about. It is based on very thorough research and Christian principles. We'd especially encourage you to read section 2.5.3 of that document, which is entitled "God's Memorandum to Us". That section is very inspiring, encouraging, and emotionally charged. You can download this book free from the following website:

44 <http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>

45 2.5.2.1 Buy and maintain a journal of all aspects of your case

46 Write in it using pen and date every entry. Whenever anything happens that affects your case, log that fact for later reference. Journals can be very helpful in organizing your case and reconstructing the time-related happenings in your case so you can better argue the case if it has to go to court.

1 Of course, computers are more useful for journaling, but they aren't as convenient or portable as a simple journal book. An
2 excellent tool to facilitate the journaling process is our Family Legal Assistant (FLA) software, which is available free for
3 the downloading from the Family Guardian Website at <http://famguardian.org/>.

4 **2.5.2.2 Get Informed and Be Prepared!**

5 "The British are Coming!"[Paul Revere) ----> "The IRS are coming!"]

6 Knowledge is power.

7 The price of Liberty is eternal vigilance.

8 "My people are destroyed for lack of knowledge."
9 [Hosea 4:6, Bible, NKJV]

10 "Knowledge will forever govern ignorance; and a people who mean to be their own governors must arm
11 themselves with the power which knowledge gives."
12 [James Madison, Letter to W.T. Barry, August 4, 1822]

13 Liberty cannot long survive without an educated and informed and God fearing populace that is willing to stick up for what
14 they believe. That is how this country was founded. We need to invest in ourselves and get educated about government,
15 the political process, and especially the legal field. Passivity about these issues are the main reasons how we got to such a
16 point of oppression by our government at this time and why things will continue to get worse until more people get
17 involved in the political process and in defending and litigating their rights.

18 The best place we know of to obtain materials for getting informed is the Sovereignty Education and Defense Ministry
19 Website found at <http://sedm.org/>. Our favorite resources on that website include:

- 20 1. Sermons
<http://sedm.org/Sermons/Sermons.htm>
- 21 2. Liberty University-basics of freedom and sovereignty
<http://sedm.org/LibertyU/LibertyU.htm>
- 22 3. Forms-free forms for freedom fighters
<http://sedm.org/Forms/FormIndex.htm>
- 23 4. Litigation Tools-free templates, references, and tools for those litigating in defense of their rights
<http://sedm.org/Litigation/LitIndex.htm>

28 **2.5.2.3 Plan and Organize!**

29 "Measure a thousand times and cut once."
30 [Turkish Proverb]

31 You can't fight an organization without organization, and especially if that organization's chief goal is organized crime,
32 extortion, and racketeering! There is nothing more important in the legal field than planning and organization. Of course
33 there are other skills you will need as well, including good writing and presentation skills and a lot of patience and
34 discipline to see your case through. But don't be discouraged, you can do it as thousands of individuals and companies
35 have already done (see Chapter 11 for Case Studies)! Remember that your fight to force the IRS to obey the law is a war of
36 attrition. They are counting on the fact that like most citizens (notice we didn't say taxpayers), you won't have the guts or
37 the energy or the legal wherewithal to stick up for what you believe, and they believe that most Americans don't have the
38 tenacity and moral and financial fortitude to defend their constitutional rights. The more preparation and planning you do,
39 the less likely they will be to want to litigate or compel you unlawfully. Don't ever give up and stick to what you believe in.
40 It's not impossible and you can do it! The only way you can win the IRS mind game is to plan better and have more
41 organization, energy, discipline, legal knowledge, vision, and skill than they can compete with or afford. And the less of
42 YOUR money they get, the harder it will be to afford to litigate against you the next time or to afford expert legal advice.
43 Another source of encouragement can be found in the fact that if you are wrongfully prosecuted, you can request an award
44 of attorney fees against the IRS for wrongful prosecution. This will force them to pay your attorney fees because of their
45 errors in interpreting or applying the tax laws.

1 2.5.2.4 Get a Computer and an Internet Connection and Learn How to Use Them

Related articles:

- [Computers and Information Security area](#)

2 Much of this document was done through researching the subject of taxes online, using a home computer, a cable modem
3 which provides high speed internet access, and a lot of time learning how to become skillful using both. Learn how to use
4 the industry standard word processor, Microsoft Word. You will need this skill because litigating your case will require
5 good writing skills and excellent organization of your plan of attack.

6 There are several good website resources listed in section 12.1 that are very useful in avoiding problems with the IRS and
7 in litigating your case should you need to.

8 We recommend getting Windows 2000 and NOT Windows 95, 98, or Windows NT as operating systems. Make the
9 password to your account long and ensure that you encrypt all directories having to do with your financial or property or
10 business matters. This will prevent unwanted individuals from viewing your private information, and especially the IRS.

11 2.5.2.5 Join a Tax Freedom Organization

12 “*[Every] purpose is established by counsel: and with good advice make war.*”
13 *[Proverbs 20:18, Bible, NKJV]*

15 “*A man who isolates himself seeks his own desire;
He rages against all wise judgment.*”
16 *[Prov. 18:1, Bible, NKJV]*

19 “*In a multitude of people is a king's honor,
But in the lack of people is the downfall of a prince.*”
20 *[Prov. 14:28, Bible, NKJV]*

22 The second best website on income tax reform we have found is called the Law Research and Registry (we are the BEST!).
23 The site is a tremendous resource and provides forms and instructions for every aspect of tax litigation. This can be
24 especially useful to pro se Americans who want to litigate themselves. It is found at:

25 <http://lr-n-r.org/>

26 They have an affiliates area that has a wealth of useful forms you can apply to your tax situation in winning against the IRS.
27 They also have a community of members who help each other out with email and phone calls, as well as a tremendous set
28 of learning and teaching resources. Highly recommended!

29 Think of it this way: a single pencil is easy to snap with your bare hands, but a bundle of pencils is not. By standing
30 together, tax freedom fighters, using organizations like We The People (<http://www.givemeliberty.org>) and Save-A-Patriot
31 Fellowship (<http://www.save-a-patriot.org>) can force bureaucrats back within the confines of the Law and arrest America's
32 wild rush toward perpetual debt, economic slavery to the government, and a totalitarian socialist state.

33 The Supreme Court stated in the case *American Communications Association v. Douds*, 339 U.S. 382 (1950):

34 *“It is not the function of our government to keep the citizen from falling into error; it is the function of the
35 citizen to keep the government from falling into error.”*

36 It's regrettable that, in a "free country" private citizens need a nationwide "Neighborhood Crime Watch" organization to
37 force the government to stay within the bounds of its own legal authority as stated in the law and keep its paws out of our
38 back pocket, but, unfortunately, we do. That's why we should join and sponsor and volunteer to help these organizations!

1 We'd also like to emphasize that it's not enough to just passively join one of these organizations. We also must be very
 2 active participants, because as I said in the Preface to this document, if we don't hang together, the IRS will definitely
 3 ensure that we hang separately. Being an active participant means:

- 4 1. Sending regular donations to the organization. If you are no longer paying income taxes, you should send EXTRA
 5 money to these organizations, because chances are they helped you achieve the freedom that you enjoy. We'd
 6 recommend at least \$400/year to an organization of your choice. We favor We The People
 7 (<http://www.givemeliberty.org>), because they are very politically active and "in your face" with the politicians in
 8 Washington, D.C.
- 9 2. Volunteering your time generously to help these organizations, including passing out pamphlets at public events,
 10 working in their office, and even starting a chapter for the organization in your area!
- 11 3. Logging in frequently to their websites and participating in the events they sponsor.
- 12 4. Helping recruit and educate new members by, for instance, making copies of this book and giving them as gifts to
 13 friends and loved ones.
- 14 5. Publicizing our free website and our free book by handing out flyers at popular public places (banks, libraries,
 15 military bases).

16 Get involved! The price of freedom is eternal vigilance. It's time for another American Revolutionary War Against
 17 tyranny and taxes and you are "Paul Revere".

18 *Get the word out!!*

19 One final important note. Tax law is a complicated subject and it is easy to be mislead about the subject by even the most
 20 well-intentioned and sincere person, and this applies as equally to lawyers as it applies to non-lawyers. The same rules that
 21 apply to your treatment of the IRS therefore also apply to any tax freedom organization you might encounter: Always verify
 22 what people are telling you about your tax liability with your own in-depth legal research. A healthy bit of skepticism is
 23 always prudent and can keep you out of a lot of trouble in the long run. That is why we encourage you to investigate even
 24 the claims made in this book for yourself and refute anything and everything that you find is wrong. We get comments
 25 back all the time from our readers along these lines, which is how this book got to be so good. (Thanks!)

26 2.5.2.6 **IMPORTANT: Watch Your Language When Dealing with the Government!**

Related articles

- [CITES BY TOPIC: "Taxpayer"](#)
- [Great IRS Hoax](#), Section 5.6.1: There is No Statutes Making Anyone Liable to Pay Subtitle A Income Taxes
- [Great IRS Hoax](#), Section 5.6.5: "Taxpayer" v. "Nontaxpayer"

27 "Whoever guards his mouth and tongue
 28 Keeps his soul from troubles."
 29 [Prov. 21:23, Bible, NKJV]
 30
 31 "Do not speak in the hearing of a fool,
 32 For he will despise the wisdom of your words."
 33 [Prov. 23:9, Bible, NKJV]
 34
 35 "Set a guard, O Lord, over my mouth;
 36 Keep watch over the door of my lips.
 37 Do not incline my heart to any evil thing.
 38 To practice wicked works
 39 With men who work iniquity;
 40 And do not let me eat of their delicacies."
 41 [Psalms 141:3-4, Bible, NKJV]
 42
 43 He who has knowledge spares his words,
 44 And a man of understanding is of a calm spirit.
 45 Even a fool is counted wise when he holds his peace;
 46 When he shuts his lips, he is considered perceptive.
 47 [Prov. 17:27-28, Bible, NKJV]

- 1 [26 U.S.C. §7701\(a\)\(14\)](#) defines the word “taxpayer” as:

2 [26 U.S.C. §7701\(a\)\(14\) Definitions](#)

3 *Taxpayer*

4 *The term "taxpayer" means any person subject to any internal revenue tax.*

- 5 Now if we look up the definition of “subject to” in Black’s Law Dictionary, Sixth Edition, page 1425, we find the
6 following:

7 *“Liable, subordinate, subservient, inferior, obedient to; governed or affected by; provided that; provided;*
8 *answerable for. Homan v. Employers Reinsurance Corp., 345 Mo. 650, 136 S.W.2d 289, 302.*
9 *[Black’s Law Dictionary, Sixth Edition, page 1425]*

- 10 So being a “taxpayer” means being either someone who is *liable* to pay tax or who isn’t liable but who has chosen to
11 “volunteer” for the tax or be subservient to it. When one volunteers for the tax, they are considered to be liable because
12 they assess themselves and claim they have taxable income, even if their income is not, in fact, taxable under the law. By
13 definition then, a “taxpayer” is someone liable for paying tax no matter how you look at it. Incidentally, this is the term the
14 government and especially the IRS uses to describe EVERYONE, which by implication deceives EVERYONE into
15 thinking they are liable for the tax. They win the war before it ever gets started just by the language they use. You have to
16 watch these weasels! You should therefore refuse to allow any IRS or State revenue office to call you a “taxpayer” and you
17 should emphatically challenge every use of the word. Here is the way one of our readers humorously described it, and we
18 LOVE his metaphor!:

19 *I refuse to allow any IRS or State revenue office to call me or any client a "taxpayer". Just because I may look*
20 *like one or have the attributes of one does not necessarily make me one. To one IRS lady, and I have no reason*
21 *to doubt that she fits this category, I use the following example. "Miss you have all of the equipment to be a*
22 *whore, but that does not make you one by presumption." Until it is proven by a preponderance of evidence I*
23 *must assume you are a lady and you will be treated as such. Please have the same respect for me, and don't*
24 *slander my reputation and defame my character by calling me a whore for the government, which is what a*
25 *"taxpayer" is.*
26 *[courtesy of Eugene Pringle]*

- 27 Therefore, we should be VERY CAREFUL with the language we use, and NEVER describe ourselves as a “taxpayer” to
28 anyone, and especially the IRS or the courts. Instead, use the term “American” and vehemently renounce anyone who uses
29 the “taxpayer” word to describe us. When they use the word, tell them they are wrong and demand that they satisfy the
30 burden of proof under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#), which says:

31 *Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of*
32 *decision*

33 *(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral*
34 *or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion*
35 *of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order*
36 *issued except on consideration of the whole record or those parts thereof cited by a party and supported by*
37 *and in accordance with the reliable, probative, and substantial evidence.* The agency may, to the extent
38 *consistent with the interests of justice and the policy of the underlying statutes administered by the agency,*
39 *consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has*
40 *knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present*
41 *his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-*
42 *examination as may be required for a full and true disclosure of the facts. In rule making or determining claims*
43 *for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced*
44 *thereby, adopt procedures for the submission of all or part of the evidence in written form.*

- 45 Always leave the burden of proving you are liable for tax up to the IRS or you will lose every time!

- 46 We also need to thoroughly understand how to apply the guidance in this section to legal settings and litigation. If we take
47 the government into court to defend our Constitutional right to not pay income taxes, it is very important that we not use as
48 the basis for our claim any statute from law that depends on us being a “taxpayer”, because by doing so, we are claiming to
49 be a “taxpayer”!

1 "This record does not call upon us to examine into this challenge of the validity of these statutory provisions,
2 similar as they are to those of many other states and of a seemingly equitable character, for the reason that the
3 appellants, by their action in instituting a proceeding for the valuation of their stock, pursuant to these
4 statutes, which is still pending, waived their right to assail the validity of them. Great Falls Mfg. Co. v. Atty.
5 Gen. 124 U.S. 581, 31 L. ed. 527, 8 Sup. Ct. Rep. 631; Electric Co. v. Dow, 166 U.S. 489, 41 L. ed. 1088, 17
6 Sup. Ct. Rep. 645; Pierce v. Somerset R. Co. 171 U.S. 641, 43 L. ed. 316, 19 Sup. Ct. Rep. 64; Leonard v.
7 Vicksburg, [244 U.S. 407, 412] S. & P. R. Co. 198 U.S. 416, 422, 49 S. L. ed. 1108, 1111, 25 Sup. Ct. Rep.
8 750. They cannot claim the benefit of statutes and afterwards assail their validity. There is no sanctity in
9 such a claim of constitutional right as prevents its being waived as any other claim of right may be."
10 [Wall v. Parrot Silver and Copper Company, 244 U.S. 407 (1917)]

11 Below is an example of just such a statute from the [IRS Restructuring and Reform Act of 1998](#). Note that we have
12 underlined and boldfaced the word "taxpayer" for emphasis:

13 SEC. 1203. TERMINATION OF EMPLOYMENT FOR MISCONDUCT.
14 (a) IN GENERAL.—Subject to subsection (c), the Commissioner of Internal Revenue shall terminate the
15 employment of any employee of the Internal Revenue Service if there is a final administrative or judicial
16 determination that such employee committed any act or omission described under subsection (b) in the
17 performance of the employee's official duties. Such termination shall be a removal for cause on charges of
18 misconduct.
19
20 (b) ACTS OR OMISSIONS.—The acts or omissions referred to
21 under subsection (a) are—
22
23 (1) willful failure to obtain the required approval signatures
24 on documents authorizing the seizure of a **taxpayer's** home,
25 personal belongings, or business assets;
26 (2) providing a false statement under oath with respect
27 to a material matter involving a **taxpayer** or **taxpayer** representative;
28 (3) with respect to a **taxpayer**, **taxpayer** representative,
29 or other employee of the Internal Revenue Service, the violation
30 of—
31 (A) any right under the Constitution of the United
32 States; or
33 (B) any civil right established under—
34 (i) title VI or VII of the Civil Rights Act of 1964;
35 (ii) title IX of the Education Amendments of 1972;
36 (iii) the Age Discrimination in Employment Act
37 of 1967;
38 (iv) the Age Discrimination Act of 1975;
39 (v) section 501 or 504 of the Rehabilitation Act
40 of 1973; or
41 (vi) title I of the Americans with Disabilities Act
42 of 1990;
43 (4) falsifying or destroying documents to conceal mistakes
44 made by any employee with respect to a matter involving
45 a **taxpayer** or **taxpayer** representative;
46 (5) assault or battery on a **taxpayer**, **taxpayer** representative,
47 or other employee of the Internal Revenue Service, but
48 only if there is a criminal conviction, or a final judgment
49 by a court in a civil case, with respect to the assault or battery;
50 (6) violations of the Internal Revenue Code of 1986, Department
51 of Treasury regulations, or policies of the Internal Revenue
52 Service (including the Internal Revenue Manual) for the
53 purpose of retaliating against, or harassing, a **taxpayer**, **taxpayer**
54 representative, or other employee of the Internal Revenue
55 Service;
56 (7) willful misuse of the provisions of section 6103 of the
57 Internal Revenue Code of 1986 for the purpose of concealing
58 information from a congressional inquiry;
59 (8) willful failure to file any return of tax required under
60 the Internal Revenue Code of 1986 on or before the date prescribed
61 therefor (including any extensions), unless such failure
62 is due to reasonable cause and not to willful neglect;
63 (9) willful understatement of Federal tax liability, unless
64 such understatement is due to reasonable cause and not to
65 willful neglect; and
66 (10) threatening to audit a **taxpayer** for the purpose of
67 extracting personal gain or benefit.
68 (c) DETERMINATION OF COMMISSIONER.—
69 (1) IN GENERAL.—The Commissioner of Internal Revenue

1 may take a personnel action other than termination for an
 2 act or omission under subsection (a).
 3 (2) **DISCRETION.**—The exercise of authority under paragraph
 4 (I) shall be at the sole discretion of the Commissioner
 5 of Internal Revenue and may not be delegated to any other
 6 officer. The Commissioner of Internal Revenue, in his sole
 7 discretion, may establish a procedure which will be used to
 8 determine whether an individual should be referred to the
 9 Commissioner of Internal Revenue for a determination by the
 10 Commissioner under paragraph (I).
 11 (3) **NO APPEAL.**—Any determination of the Commissioner
 12 of Internal Revenue under this subsection may not be appealed
 13 in any administrative or judicial proceeding.
 14 (d) **DEFINITION.**—For purposes of the provisions described in clauses (i), (ii), and (iv) of subsection (b)(3)(B),
 15 references to a program or activity receiving Federal financial assistance or an education program or activity
 16 receiving Federal financial assistance shall include any program or activity conducted by the Internal Revenue
 17 Service for a taxpayer.

18 If you try to prosecute an IRS agent and use any of the above statutes that use the word “taxpayer” as the legal basis for
 19 your claim, then you are a Fool with a capital “F”. You don’t need a statute like the above to sue an IRS agent, and if you
 20 cite the above statute, you are indirectly claiming that you are a “taxpayer”...BAD IDEA! Instead, all you need to do is
 21 invoke the equity jurisdiction of any federal court and show that your property rights were invaded and injured. You can
 22 cite as your authority, for instance, the Supreme Court case of Marbury v. Madison, which states:

23 *“The very essence of civil liberty certainly consists in the right of every individual to claim the protection of the
 24 laws, whenever he receives an injury. One of the first duties of government is to afford that protection...”*

25 *“it is the general indisputable rule, that where there is a legal right, there is also a legal remedy by suit, or
 26 action at law, whenever that right is invaded....”*

27 *“The government of the United States has been emphatically termed a government of laws, and not of men. It
 28 will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested
 29 legal right...”*

30 *“The government of the United States is the latter description. The powers of the legislature are defined and
 31 limited; and that those limits may not be mistaken, or forgotten, the constitution is written. To what purpose are
 32 powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be
 33 passed by those intended to be restrained? The distinction between a government with limited and unlimited
 34 powers is abolished, if those limits do not confine the persons on whom they are imposed, and if acts prohibited
 35 and acts allowed, are of equal obligation. It is a proposition too plain to be contested, that the constitution
 36 controls any legislative act repugnant to it; or, that the legislature may alter the constitution by an ordinary
 37 act.”*
 38 *[Marbury v. Madison, [5 U.S. 137](#), 1 Cranch 137; 2 L.Ed. 60 (1803)]*

39 You can also cite other parts of the U.S. codes as your basis, but only when they use the word “person” instead of
 40 “taxpayer” when referring to the injured party, which is going to be you. Here are a few examples of statutes that do not
 41 use the word “taxpayer” for the most part, and instead use the word “person”:

- 42 • [26 U.S.C. §6304](#): Fair tax collection practices
 43 • [26 U.S.C. §7214](#): Offenses by Officers and Employees of the United States

44 Likewise, when you are dealing with state taxing authorities, watch your use of the word “this State” or “State of” or
 45 “State”. If you use these terms to describe your residency or yourself, this is tantamount to admitting that you are a resident
 46 of the federal zone who has no Constitutional rights! Here’s the federal definition of “State”:

47 *[26 U.S.C. §7701\(a\)\(10\)](#) State. -- The term "State" shall be construed to include the District of
 48 Columbia, where such construction is necessary to carry out provisions of this title.*

49 And here is California’s definition of “State”, right from the California Revenue and Taxation Code:

50 *[6017](#). “In this State” or “in the State” means within the exterior [outside] limits of the [Sovereign] state of
 51 California and includes [only] all territory within these limits owned by or ceded to the United States*

1 [17018](#). "State" includes the District of Columbia, and the possessions of the United States.
 2 [which don't include the 50 sovereign states but do include federal enclaves within those states]

3 You can read the last quote above for yourself at: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>. Instead of using "State of" or "this State", you
 4 should just use the name of the state, such as "I'm a citizen of California and I live in California" rather than "I'm a citizen
 5 of the State of California and I live in the State of California."

6
 7 Similar arguments apply to the following important terms:

- 8
 9 • "United States" (see sections 3.9.1.21 and 5.2.5)
 10 • "employee" (see section 3.9.1.3)
 11 • "person" (see section 3.9.1.14)
 12 • "includes" (see sections 3.9.1.7 and 10.1.20)
 13 • "income" (see section 5.6.3)
 14 • "individual" (see sections 3.9.1.9 and 5.5.2)

14 We can't very well tell you to stop using certain words without replacing them with something. We have therefore
 15 prepared a table showing you how you need to modify your language to avoid throwing yourself into a due process trap or
 16 creating false presumptions about yourself. The left column is the word you used to use and the middle column is the
 17 replacement word. The right column of the below table describes why you need to use the substitute word instead of the
 18 original word. The terms in the left column are in alphabetical order:

19 **Table 2-6: Due process word traps to avoid**

Common word	Replacement word	Reason for the change
"address"	"dwelling" and write address as follows: John Paul Jones © "without prejudice" c/o 4606 Any Court Oakland, California [99999]	The "Address" is a "federal area" commercial term.
"citizen of the United States"	"California National"	Being a U.S. citizen is BAD because such persons have no rights. See section 4.11.3 for further details.
"date of birth"	"nativity"	"Date of Birth" is a legal commercial term.
"home"	"dwelling"	26 U.S.C. §911 and 26 U.S.C. §162(a)(2) define your "tax home".
"includes"	"means"	Includes is a slippery word that the government likes to use to basically turn a definition into a non-definition and violate your due process rights.
"income"	"monies"	The Supreme Court defines "income" as "corporate profit" and you aren't a corporation. See section 5.6.6 for further details.
"name"	"Christian name and surname"	One's name in law states one's identity
"non-assumpsit"	NA	Sign "non-assumpsit" on any traffic ticket you get. Go to court within 3 days-ask if intend to pursue prosecution. If yes, demand that the government present a "verified complaint". All crimes need an injured party and asking for a "verified complain" requires the government to produce an injured party. Traffic tickets don't have injured parties.
"person"	"natural person"	A person is defined in 26 U.S.C. §7701(a)(1) as an "individual" and an "individual" is defined in 26 CFR §1.1441-1(c)(3) as an alien

Common word	Replacement word	Reason for the change
		or nonresident alien. “U.S. citizens” are not included in the definition of “person”. See section 3.11.1.14 for further details.
“residence”	“dwelling”	Residence is a place of conducting a “trade or business”
“resident”	“inhabitant”	A “resident” is defined as someone who lives in the federal zone. See section 4.10 for further details.
Signature	Add a copyright symbol next to your signature and put “Authorized Representative” and then put “All rights reserved without prejudice, UCC 1-207”.	Signing without qualifying your signature or copyrighting it or reserving your rights invites creates the possibility that you may be signing away your rights and inviting the government to enter your name or personal information into their computer systems. They can’t enter anything copyrighted into their computer system. See section 4.20 for further details.
“taxpayer”	“nontaxpayer”	“taxpayers” are liable for tax and subject to the Internal Revenue Code, and you don’t want to be one of these!
“under penalty of perjury”	“I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America 28 U.S.C. §1746(1) that the foregoing is true and correct”	This ensures that you don’t inadvertently fool the government doesn’t think that you are in the federal zone when you are signing. See section 7.1.6 for further details.
“United States”	“United States of America”	Use “United States of America” to describe your “dwelling” place. In referring to the applicability of federal income taxes, qualify “United States” by adding the word “federal” to the beginning. See sections 5.2 through 5.11 for further details.
“U.S. citizen”	“California National”	Being a U.S. citizen is BAD because such persons have no rights. See section 4.11.3 for further details.
“wages”	“earnings”	26 U.S.C. §3401(a) defines “wages” as “all remuneration for services performed by an “employee” (an elected or appointed officer of the U.S. government defined in 26 CFR §3401(c)-1) for his “employer”. Since you aren’t an “employee” as legally defined, then you don’t earn “wages”. See section 3.11.1.25 for further details.

1 **IMPORTANT!:** Any government form that you see with the above words in the left column, you should replace them
 2 with the words in the middle column. Be sure to read and understand the whole table above before you start filling out
 3 government forms, and especially tax or citizenship or voter registration or jury service forms. We have modified several
 4 IRS forms to remove all the presumptions indicated above, and the modified forms appear on the Family Guardian Website
 5 at the address below:

6 <http://famguardian.org/TaxFreedom/Forms/IRSFormsPubs.htm>

7 Don’t let evil and idolatrous and greedy politicians, lawyers, and IRS employees distort and destroy the very meaning of
 8 our language with their profane babblings, because:

9 *“When words lose their meaning, people will lose their liberty.”*
 10 *[Confucius, circa 500 B.C.]*

1 Instead, God commands us to shun the “profane babblings” of such evildoers in 2 Timothy 2:15-17:

2 **Be diligent to present yourself approved to God, a worker who does not need to be ashamed, rightly dividing**
3 **the word of truth. But shun profane babblings for they will increase to more ungodliness. And their**
4 **message will spread like cancer.**
5 [2 Timothy 2:15-17, Bible, NKJV]

6 Knowledge, diligent action, and speaking out against injustice frequently are the only weapons we have against the
7 government and their evil propaganda. We need to learn to think and communicate with precision, passion, and force if we
8 will ever win this war of words!

9 2.5.2.7 Learn courtroom etiquette, how to do legal research, and how to debate

Related research:

- [Legal Abbreviations](#)
- [Precedence of Laws and Regulations](#)
- [Legal Research Sources](#)
- [State Legal Resources](#)

10 In the tax field, ignorance is NOT bliss: it is SLAVERY! We warn you throughout this book to not take anyone's word for
11 it and to question and verify everything you can, including what is in this book. It's a necessary step in your empowerment
12 and growth and progress toward personal sovereignty. We also do this because there is a massive amount of legal
13 DISinformation in the tax freedom community that is readily available, especially on the Internet. Naively using or
14 believing this information without validating and verifying its authenticity and relevance for yourself can and will get you
15 into a LOT of trouble, not to mention very quickly destroy your credibility in a courtroom and with both the judge and the
16 jury. Beware! Some of this disinformation is planted on the Internet deliberately by the government to mislead or sabotage
17 efforts to end the income tax. Most of the disinformation, however, appears to be needlessly caused by a combination of
18 the following causitive factors:

- 19
 - Legal ignorance or inexperience of the author.
 - Inability to use the law library to look up court cases and do legal research on what is presented BEFORE using it
20 in court or administratively against the government.
 - Did not follow our suggestion in section 2.5.1.5 earlier and sign up for an online legal research service such as
21 Versuslaw.com. You must do this if you are going to be properly equipped to do battle with your enemy.
 - Laziness in validating information sources.
 - Procrastinating doing research until the last minute, when you are under the gun and the time available to do
22 detailed research is very limited.

23 The time to prepare for war is long before the war starts and when you are not under the gun. You should daily be training
24 your mind, building your information arsenal, and sharpening your sword for battle so that when the battle starts, you can
25 have the right weapons in the waiting and strike swiftly and decisively to defeat your opponent before he even knows what
26 hit him. As we say in the Navy:

27 “*He who sweats most in peace bleeds least in war.*”

28 If you believe everything that people, and especially the government, tell you or everything you read on a website about
29 taxes, then you're headed for BIG trouble eventually. The government loves incompetent opponents because they make
30 sitting ducks in the courtroom. They are easy prey for extortion and plunder, both by the IRS and the legal profession. We
31 want to spare you this anguish and keep you from becoming an easy target by replacing fear and ignorance with knowledge,
32 wisdom, faith, and discretion.

33 A very important initial step in achieving sovereignty is visiting and familiarizing yourself with your local law library. You
34 need to become as good as you can at doing legal research. Below is a list from the U.S. Government Printing Office
35 (GPO) of Federal Depository Libraries that have all the federal and state laws, regulations, and court cases on file. Find
36 one near you and pay them a visit for at least a solid month of weekends if you can:

1 http://www.gpo.gov/su_docs/locators/findlibs/index.html

2 You should do this field trip BEFORE you begin your administrative war with the IRS, ask for a refund, or receive your
3 first Notice of Deficiency, if possible. Your efforts to educate yourself will be apparent to the IRS clerk reading your letters
4 and may cause them to believe that you will be such a “high maintenance taxpayer” that they will just leave you alone and
5 go for the low hanging fruit instead: the next poor ignorant sucker who hasn’t read our book or done anything to prepare
6 himself for battle.

7 A good place to start is to go to the beginning of this book in the Table of Authorities and look up several references from
8 each of the categories below:

- 9 • Constitution provisions
10 • Statutes
11 • Regulations
12 • Cases
13 • Other authorities

14 If you find any errors in our Table of Authorities, please let us know so we can fix them promptly. In order to look up legal
15 references, you must understand legal abbreviations and how case and authority cites work. Chapter 11 of this book is the
16 best place to learn the basics of federal tax litigation, what a legal cite is, and how to do legal research. Below is a link to
17 an alphabetized list of most of the major legal abbreviations which we have prepared and posted on the Family Guardian
18 Website for your reuse:

19 <http://famguardian.org/TaxFreedom/LegalRef/Abbreviations/LegalAbbrev.htm>

20 We have also prepared a list of online legal research sources at the link below:

21 <http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

22 Both of the previous two links appear in our Sovereignty Forms and Instructions Area under “LEGAL REFERENCE” in
23 left window at:

24 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

25 If you are having trouble locating certain authorities, ask the Reference Librarian at your local law library, who knows
26 where to find most types of legal resources.

27 What good is all the knowledge and research skill in the world if you don’t know how to organize or explain what you
28 know or defend it in an argument with an “arrogant asshole” lawyer opponent? After you have mastered the above, you
29 will therefore also need to polish your debate skills. A good place to start is on a tax researcher group on Yahoo or MSN.
30 There are a lot of tax attorneys lurking anonymously on these boards who just love arguing and sharpening their sword.
31 Another good place is to engage debates via email at famous anti-tax protester sites. The lower left hand corner of our Tax
32 Freedom and Litigation page has a list of these anti-tax protester websites at:

33 <http://famguardian.org/Subjects/Taxes/taxes.htm>

34 You can also join a Toastmasters in your area to sharpen your debate and public speaking skills. You need to learn to feel
35 comfortable speaking in crowds so that you will feel comfortable in a courtroom. You can also form a tax research group
36 in your area by standing up a website and holding twice monthly meetings. Hold mock trials and help each other out at the
37 meetings by sharing research and forms. You can also watch CourtTV on your cable network.

38 Another very good way to learn is to watch the professionals at work. Take several days off work and go to your local
39 federal courthouse. Arrive early and examine the docket. Sit in on a several tax trials and hearings so you can learn
40 courtroom etiquette. Dress so you look like an attorney and carry a briefcase around so they will mistake you for counsel.

1 This is your camouflage for undercover operations in enemy territory. Start up a chat when the hearing ends before the
 2 lunch hour. Introduce yourself to every judge and attorney in every courtroom so they will recognize you and know you by
 3 name. They won't know what hit them when their number comes up later and you are sitting opposite them in the
 4 courtroom. Tell them you are "clerk" for another attorney, which is true, and that "attorney" is the one you will become
 5 after they teach you the ropes with their "On-The-Job" training in front of you! The person that future "attorney" will be
 6 representing is the artificial you, your "legal twin", the all caps fictitious "taxpayer" version of you that the IRS refers to
 7 when they correspond: While at the courthouse, ask judges what they think of the attorneys you watched litigating when
 8 lunch recess begins and the people are filing out. Then go to the clerk's office and check out the case file on some of the
 9 cases you want to watch BEFORE the hearing. It's very educational. After you find some of the best attorneys at work,
 10 check out the casenote for some of the cases he is working and photocopy some of his pleadings to get ideas on how to make
 11 your own templates for various types of pleadings. That's what we do: Fight fire with fire! Use your opponent's own work
 12 against him. Set your sights high and learn from the best for free! How do you compete with that?

13 Lastly, you must become skilled at using a word processor, and internet browser, and a computer. Our favorite word
 14 processor is Microsoft Word, which was used to write this book and which is indispensable when creating correspondence
 15 and legal pleadings. We cover buying your computer earlier in section 2.5.2.4 and how to secure your computer later in
 16 section 2.5.3.1.

17 2.5.3 **Making Yourself Judgment Proof**

18 *"A prudent man foresees evil and hides himself, but the simple pass on and are punished. By humility and fear
 19 of the Lord are riches and honor and life. Thorns and snares are in the way of the perverse; he who guards his
 20 soul will be far from them."*
 21 [Prov. 22:3, Bible, NKJV]

22 After you have made your preparations for battle, and girded yourself with knowledge, wisdom, truth, faith, and liberty, the
 23 next step is to establish and fortify your defenses against the several legally illiterate and in some cases wicked and
 24 dishonest people you will be dealing with in the IRS and the federal courts. Note that we aren't saying all government
 25 employees are wicked and dishonest, but the IRS seems to attract more than its fair share of the dregs of society. This was
 26 true in Jesus' time and it's even more true now! By doing this, you will be in an offensive mode with your opponent, rather
 27 than constantly on the defensive.

28 2.5.3.1 **Protect Your Privacy Vigilantly**

Related forms:

- [Forms 4.31: Mail Forwarding Agreement](#)

Related articles:

- [Computers and Information Security area](#)
- [Property and Privacy area](#)

Related resources:

- [Mailboxes Etc. worldwide listing](#)
- [International Phone Directory](#)

29 *"It is the glory of God to conceal a matter, but the glory of kings is to search out a matter."*
 30 [Prov. 25:2, Bible, NKJV]

31 *"Do not speak in the hearing of a fool, for he will despise the wisdom of your words."*
 32 [Prov. 23:9, Bible, NKJV]

33 *"Do not give what is holy to the dogs; nor cast your pearls before [IRS or government] swine, lest they
 34 trample them under their feet, and turn and tear you in pieces."*
 35 [Matt. 7:6, Bible, NKJV]

36 *"Only the rare taxpayer would be likely to know that he could refuse to produce his records to the IRS
 37 agents...Who would believe the ironic truth, that the cooperative taxpayer fares much worse than the individual
 38 who relies upon his constitutional rights."*
 39 [U.S. v. Dickerson, 413 F.2d 1111, 1969]

1 Privacy and the law are the only protections you have for your freedom and liberty. The Fourth Amendment of the
2 Constitution protects our right to privacy by preventing unlawful search and seizure of our possessions. However, in the
3 event that those protections are blatantly and illegally violated by the IRS, it always makes sense to take preemptive
4 measures to protect your privacy from unwanted intrusion should any of your information or possessions unwittingly or
5 unexpectedly get into the "hostile" hands of a socialist lawbreaking extortionist of the IRS. Below are a few practical ideas
6 to help you accomplish this goal:

7 **1. Computer setup:**

- 8 1.1. Add a password to your computer's BIOS (Basic Input Output System). This way, people cannot tamper with
9 the boot setup of your machine or even boot it up without having a password.
- 10 1.2. Boot your computer into the BIOS screen, and set the computer to boot ONLY from the hard disk and to not
11 check the floppy drive. This way, people cannot boot from a floppy drive and use a DOS program to inspect and
12 unsecure your machine.
- 13 1.3. Use Windows NT 2000 rather than Windows 95 or 98. This will ensure that users who want to examine or
14 steal information off your computer will have a MUCH harder time because:
 - 15 1.3.1. Every user who wants to access information on a Windows 2000 machine must have a user account
16 and an assigned password, or they won't get past the login.
 - 17 1.3.2. Windows 2000 has a much more refined implementation with better security protections.
 - 18 1.3.3. Windows 2000 implements file and directory on-the-fly encryption.
- 19 1.4. Change the username of your default Windows 2000 "Administrator" to some other name that only you
20 know. Most cyberattacks hit on the "Administrator" or some other privileged and known account and simply
21 iterate until they stumble on the correct password.
- 22 1.5. Do not use an account with administrator privileges for your normal work. That way, if you do get infected
23 with a virus during your usual work, the amount of damage the virus can do will be very limited.
- 24 1.6. Lock down your Windows 2000 account security: This will prevent hackers from trying to crack in:
 - 25 1.6.1. Login to your machine using an account that has administrator privileges.
 - 26 1.6.2. From your desktop select **START->RUN** and then type in "**gpedit.msc**" and hit **ENTER**. The
27 Group Policy Editor window will appear.
 - 28 1.6.3. In the Local Computer Policy/Computer Configuration/Windows
29 Settings/Security Settings/Account Lockout directory of the Group Policy Editor,
30 make the following security changes:
 - 31 1.6.3.1. Account lockout threshold=**5 invalid logon attempts**
32 (or less depending on your preferences). This will ensure that if someone tries to crack your
33 administrator password from over the Internet, they will be locked for 30 minutes out after 5 tries.
 - 34 1.6.3.2. Account lockout duration=**30 minutes** (or more)
 - 35 1.6.4. In the Local Computer Policy/Computer Configuration/Windows
36 Settings/Security Settings/Password Policy directory of the Group Policy Editor,
37 make the following security changes:
 - 38 1.6.4.1. Minimum password length=**8 characters** (or more). Use complex passwords
39 that people can't guess.
- 40 1.7. Buy and install firewall software if your computer is connected to the Internet. An inexpensive and effective
41 product for personal use is the Symantec Personal Firewall, available from <http://www.symantec.com>.
 - 42 1.7.1. Train the firewall software to permit only http transfers and disallow all other things, like cookies
43 and Trojan horse backdoors like the SubSeven Trojan.
 - 44 1.7.2. Have the firewall log all information flow to and from your machine, including web hits.
 - 45 1.7.3. Scan the log of the firewall at least weekly to determine if your system has had security breaches.
46 Chances are, you have had several Trojan attacks on your system if it is normally connected to the internet
47 and always on, and especially if it is a web server that someone wants to shut down. Look in the firewall
48 log especially for programs on your computer that are transferring unauthorized information about you out
49 of your computer. The most prevalent culprit of this are finance programs, including QuickBooks and
50 Quicken. Watch out! We needed the firewall to shut down these Inuit programs!
- 51 1.8. Buy and install antivirus software. An inexpensive and effective product is Symantec Norton Antivirus
52 available from <http://www.symantec.com/>.

- 1 1.9. Uninstall or disable a program called Webhancer, which sends information about your web viewing habits
2 to third parties without your knowledge or consent. You can do so by selecting **START->SETTINGS->CONTROL PANEL->ADD/REMOVE PROGRAMS** and then uninstalling Webhancer.
- 4 1.10. If you have to write down your passwords somewhere, then don't write them down in clear text! Instead, swap
5 certain predetermined digits in the password and make sure you are the only one who knows the scrambling
6 algorithm. Keep your written passwords locked up in a safe place.
- 7 1.11. We recommend that you encrypt all finance, property, contact, litigation, and business-related information by
8 putting it in a single subdirectory. If you right-click on the directory from within Windows 2000 and look at the
9 properties of that directory, go to the "General tab" and click on the "Advanced" button. Then apply
10 encryption to the directory.
- 11 1.12. Ensure that you install a virus checker and keep your virus files up to date at all times. Scan your computer at
12 least weekly. Hackers or IRS agents can email you a virus that snoops on you and sends information about you
13 back to their "electronic eavesdropping" department.
- 14 1.13. Most of the time, use a user account on your system that does not have administrator rights. That way, if you
15 accidentally run a virus-infected program that you either downloaded or someone emailed to you, the program
16 won't install successfully and therefore the damage it can do to your system will be severely limited.
- 17 1.14. **DO NOT** double-click on or run ANY kind of executable file that anyone emails to you, because this is the
18 most common method for infecting systems with viruses. This includes files with any of the following
19 extensions. These files can install Trojans in your system and corrupt your system so bad that you will have to
20 completely start over:
 - 21 1.14.1. *.VBS
 - 22 1.14.2. *.BAT
 - 23 1.14.3. *.PIF
 - 24 1.14.4. *.EXE
 - 25 1.14.5. *.COM
- 26 1.15. If you have to install executable programs on your system, do so from only trusted commercial sources using
27 programs provided on CD-ROM.
- 28 1.16. Maintain an emergency computer first-aid kit in a zip lock bag in a safe place at all times. This kit should
29 contain your operating system disks, driver disks, and hardware reference manual for your computer, as well as
30 setup parameters, like phone numbers of your ISP, passwords for your ISP access, etc. Use this Computer First-
31 Aid kit in case of emergencies in order to quickly restore your system to fully functional status.
- 32 1.17. Backup your computer weekly and keep at least one backup offsite in a secret place in case your computer or
33 hard disk either gets stolen or confiscated. The backup should hopefully be password protected or if the backup
34 media isn't password protected, it should be locked up for safekeeping.
- 35 1.18. If you are running Windows 2000, you also might want to buy a second hard drive that is the same size and
36 preferably the same brand and model number as your original drive. Plug the second hard drive into your
37 computer, reboot, and then use the second drive to create a mirror of your entire computer hard disk using the
38 Computer Management, Disk Management node. After you have mirrored your entire hard drive, take the
39 secondary hard disk and move it offsite somewhere that is not connected with your name or lock it up in a safe
40 place. If your computer ever gets stolen or confiscated by the IRS mafia, then you can go retrieve your hard disk
41 and very quickly be back up and running. You might want to retrieve the backup disk every few weeks and
42 resync it with the master in order to make sure it is current at all times. Windows 2000 automatically handles the
43 resyncing when you plug in the secondary drive if you have the two drives mirrored and have set up the mirror
44 properly.

2. **Electronic privacy, email, and postal mail:**

- 46 2.1. Send all email regarding finance or business or litigation using PGP (Pretty Good Privacy) encryption. You
47 can get information about PGP encryptors from: <http://www.pgp.com/>.
- 48 2.2. Check with your Internet Service Provider (ISP) to ensure that they don't provide information about your
49 Internet usage patterns to third parties or in response to subpoenas.
- 50 2.3. If you are using Microsoft Word or Excel or Access, assign a password in order to view or open these files if
51 they relate to business, finance, or litigation issues. This will keep prying eyes out. Make the passwords as long
52 as possible. If you are using Microsoft Access, use the User Level Security Wizard to add user security to your
53 database and also encrypt the database so it can't be scanned and decoded manually or with "snooping software".
- 54 2.4. Obtain statements from Microsoft of the following:

1 We do not reveal or provide to any third parties or governments access to tools, software, or methods that would
2 facilitate breaking into our products once security or passwords are applied to data produced by our products.

3 **3. Business dealing:**

- 4 3.1. When you make application to any organization for any kind of service or benefit, ask the clerk what fields
5 are optional and what fields are mandatory. Fill in the fewest fields you can on any application form to give
6 people the minimum information possible about yourself.
7 3.2. Ensure that those people who you deal with relative to your business and financial dealings have signed a
8 nondisclosure agreement regarding information about you and your accounts and dealings. This will prevent
9 release of any information about you.
10 3.3. If you are an employer, avoid obtaining an employer ID number. If you hire only U.S. citizens and they work
11 exclusively in the 50 union states, there would appear to be no reason to have an employer ID number or to do
12 withholding, unless of course the employees themselves insist on "volunteering". This will keep you out of the
13 IRS' scrutiny.

14 **4. General:**

- 15 4.1. **Buy and use a paper shredder. Destroy every piece of business or financial correspondence you are**
16 **throwing away! That way no one can go through your trash and get evidence you don't want them having.**
17 4.2. Do not provide your social security number to anyone unless you cannot obtain a benefit without it, and even
18 then, ensure that the organization who takes it does not share that information with outside organizations or allow
19 it to be used to search for you by outside organizations.
20 4.3. Maintain the original copies of all documents in a safe place away from your residence, and under a name
21 other than yourself to avoid it being found. Keep as many of them as possible in encrypted electronic form on
22 your hard disk. Scan them in with your scanner and save them to disk rather than paper form.
23 4.4. Do NOT use cordless or cellular phones in any conversations that you have regarding finances. The air waves
24 are a public resource and it is perfectly legal to surveil and record otherwise confidential conversations without a
25 warrant if they are transmitted over the air waves.

26 **5. Financial conduct:**

- 27 5.1. Ensure that any financial accounts you open do not use Social Security Numbers. You can get an account
28 without an SSN by being a nonresident alien and filing a form W-8 when you open the account. If you can't find
29 a bank that will open an account without an SSN, you can open overseas accounts instead.
30 5.2. After you have taken the appropriate measures from Chapter 8 ("Solutions"), ensure that you discontinue
31 filing 1040 so that you don't provide any information to the IRS that they can use to keep track of you. File
32 4868's or a Tax Statement instead.
33 5.3. Conduct as many of your transactions in cash or gold as you can.
34 5.4. Use money orders where you can instead of personal checks, and especially to pay your state or federal
35 government any amount due in taxes. This way they cannot determine where your financial accounts are. Do
36 NOT accept direct deposit of tax your refund from the state or federal government.
37 5.5. Do not maintain safe deposit boxes, because they are required by law to have a social security number, which
38 allows the IRS, creditors, and legal opponents to seize the assets in them. Instead, hide your assets in a safe place
39 as far away from banks as possible. Alternatively, open a safe deposit box without an SSN by filing a W-8 with
40 the bank..

41 **6. Legal dealings:**

- 42 6.1. Create a trust and put assets under the trust so that they will be harder to track down. Refuse to provide a
43 social security number for any of the trust holders to make it harder to search for the trust. Form the trust
44 overseas if they won't permit you to establish the trust without an SSN.

45 **7. Marriage/family:**

- 46 7.1. Have a prenuptial agreement or marriage contract between you and your spouse that respects the right of each
47 party to have "separate property" and invalidates the idea of "community property", and especially if you are
48 marrying or living in a community property state. This will allow you to protect each other's assets for
49 safekeeping when there are legal actions against the other spouse. Without the protection of a prenuptial
50 agreement and the absence of jurisdiction by the state over your marriage, creditors and the IRS can come after
51 the assets of both parties to satisfy the liabilities of only one of them. A sample pre-nuptial agreement for
52 California can be found in Chapter 9 of the *Family Constitution*, available free for the asking from the author of
53 this document or from the Family Guardian Website at
54 <http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>.

- 1 7.2. Ensure that your marriage contract protects the privacy of each spouse by prohibiting disclosing of the address
 2 or any contact information about the other spouse to third parties, and especially financial institutions or the IRS.
 3 7.3. If a creditor or agent of government plunder illegally goes after your assets in court, then transfer your assets
 4 to the separate property of your spouse for safekeeping during the litigation process, so that you will be
 5 "judgment proof".

6 **8. Records and evidence:**

- 7 8.1. DO NOT admit to the existence of any records to ANYONE! You waive your right not to produce them if the
 8 IRS knows about the records and they can compel you to provide them!
 9 8.2. Only present records or evidence to third parties if it will advantage your case and not expose or implicate you
 10 criminally in any way.
 11 8.3. When you must present or provide information, for instance in response to a subpoena or subpoena duces
 12 tecum, ensure that you provide everything you already told people you have (which should be nothing) and as
 13 little as possible.

14 **9. Phone Calls**

- 15 9.1. You should install Caller ID blocking on your phone for outgoing calls and Caller ID for incoming calls. Buy
 16 a service from your phone company so that all people who call you MUST disclose their phone number, so you
 17 know who is calling.
 18 9.2. Whenever you call a toll free number, such as one that starts with "888" or "800" number, you unwittingly
 19 reveal your phone number, and this applies even if you have Caller ID blocking installed on your phone line!
 20 9.3. If you must communicate with a government organization on their toll free number, then we recommend one
 21 of the following two approaches:
 22 9.3.1. Calling from a phone booth so that disclosure of the number won't reveal your home phone.
 23 9.3.2. Calling the operator and having them connect the call without revealing your number. There is an
 24 additional charge but it is easy to do.

25 **10. Social Security Numbers**

26 Don't give out your Social Security Number! It's a crime to force someone to reveal it:

27 TITLE 42 - THE PUBLIC HEALTH AND WELFARE
 28 CHAPTER 7 - SOCIAL SECURITY
 29 SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
 30 **Sec. 408. Penalties**

31 (a) In general
 32 **Whoever -...**

33 (8) discloses, uses, or **compels the disclosure of the social security number of any person in violation of the**
 34 **laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18**
 35 **or imprisoned for not more than five years, or both.**

36 Also, during audits or interactions with the IRS, the Paperwork Reduction act specified the maximum information that the
 37 IRS can legally ask you for. Refer to the table located in 26 CFR § 602.101. The IRS cannot ask you for more information
 38 than this Table shows is required, in association with any demand for information made under any given code section from
 39 Title 26 (the Internal Revenue Code).

40 Lastly, the IRS and state taxing authorities are required to protect the privacy of the information you send them. Refer to
 41 IRS Publication 1075 entitled **Tax Security Guidelines for Federal, State, and Local Agencies** for further information.

42 **2.5.3.2 Eliminate your State Marriage License and Get A Common Law Marriage**

Related forms:

- [Notice of Intent to Marry](#)
- [Marriage Contract](#)
- [Sovereign Christian Marriage \(book\)](#)

43 As we said in section 4.14.6 et seq, you are making a BIG mistake when you get a state marriage license. Here is some
 44 specific help based on your marriage situation:

1. Not married yet

- 1.1. Complete and file the Notice of Intent to Marry in Section 3.4.1 and file with your county recorder.
- 1.2. Both parties get independent legal counsel of their own. Each has their own family law attorney review the Marriage Contract in Section 3.4.2 and make the necessary modifications in a way that is acceptable to both parties.
- 1.3. The two parties and their attorneys and three witnesses sign two original copies of the marriage contract. Note that the signing MUST happen before the wedding. Each party gets their own copy of the contract and puts it in a safe place. The contract is NOT provided to third parties or filed with the county courthouse.
- 1.4. Get married, and have the priest, three witnesses, and the spouses sign in two family bibles...one for her and one for him. This is all the proof you need of a common law marriage.

2. Already married

- 2.1. Both parties get independent legal counsel of their own. Each has their own family law attorney review the Marriage Contract in Section 3.4.2 and make the necessary modifications in a way that is acceptable to both parties.
- 2.2. Get divorced by normal methods prescribed by your state by filing the appropriate papers with the family law court in your county. The best way to do this is with a summary dissolution and for both of you to do it in proper. That way no attorneys need be involved and there is not litigation.
- 2.3. After the parties are divorced, the two parties and their attorneys and three witnesses sign two original copies of the marriage contract. Each party gets their own copy of the contract and puts it in a safe place. The contract is NOT provided to third parties or filed with the county courthouse.

21 2.5.3.3 Use an internet and postal “remailer” service**Related forms:**

- [Forms 4.31: Mail Forwarding Agreement](#)

Related articles:

- [Computers and Information Security area](#)
- [Property and Privacy area](#)

Related resources:

- [Mailboxes Etc. worldwide listing](#)
- [International Phone Directory](#)

An important part of protecting your privacy is to use a “remailing service” when corresponding with the IRS, any part of the government, or your financial institutions. Remailers are preferred over P.O. boxes or boxes at Mailboxes etc. or other outlets because regulations regarding P.O. boxes require the party who owns them to provide the physical address where they live, presumably in the interests of helping to cut down on mail fraud, which we don’t condone either. A remailing service basically:

1. Accepts either email or postal mail addressed to you and redirects it to your real address.
2. Accepts outbound email or postal mail from you and changes the source email or postal address.

This approach is perfectly legal and very powerful for maintaining complete privacy and confidentiality, both geographically and electronically. To find an email remailer service, simply search for the word “remailer” on the Internet, and you will be amazed at what you find. One site we like in order to learn about privacy and Internet/email remailers is:

<http://www.privacyresources.com/>

To find a postal remailer service, search on the Internet with the phrase “remailer AND letter”. If you don’t want to pay for a postal remailer service, you can use a friend to forward your mail as well.

Whatever approach you decide on, ensure that there is no way contractually that they are allowed to give our your real identity or physical address, whether it be by court order or by some government agent calling your provider up and simply asking. If the provider can give out information about you under any circumstance, then you are wasting your money to pay for the service.

1 2.5.3.4 Get an Opinion Letter from a Tax Professional

Related forms:

- [Steadman Jackson Opinion Letter](#)

2 The purpose of an opinion letter is as a defense for Citizens against "Willful Failure To File" charges under 26 U.S.C.
3 §7203. The need for one arises out of the U.S. Supreme Court case of *Cheek v. United States*, 498 U.S. 192 (1991), which
4 we discussed in section 3.10.23. In this case, the Supreme court of the United States concluded that a subjective belief that
5 one is not liable to pay income taxes is something the jury must consider in determining the aspect of "willfulness". The
6 failure can't be willful if it was your understanding that you did not owe income tax, and if you got that opinion from a
7 licensed professional. There is no better way to prove that you had good reason to believe that you did not owe income tax
8 than to have in your possession an affidavit signed under penalty of perjury by a tax professional stating that you had no
9 "gross income" under 26 U.S.C. §861 income "sources." Section 3.2 of this document has some sample opinion letters you
10 might want to use.

11 2.5.3.5 Educate and Screen Your Employer, Financial Institutions, and County Recorder

12 It's no secret that most employers, financial institutions, and the county recorders and the less educated people working at
13 these organizations simply don't know what the federal laws say about the lack of authority of the Internal Revenue Service
14 to lien and levy and seize both real and personal property without a court order. They aren't equipped to be legal experts
15 and don't want to be. When these institutions receive an [IRS Form 668-A\(c \)\(DO\) "Notice of levy"](#) or a [IRS Form 668-B](#)
16 "Levy" from the IRS (which incidentally the IRS is not authorized to institute), it is very common that financial institutions
17 won't question the authority of the IRS to levy such assets under law. Instead, they will blindly surrender over to the IRS
18 whatever proceeds are asked for by the agent, often without the consent or approval or even the knowledge of the account
19 holder. County recorders will record illegal liens on property issued by the IRS on a "Notice of tax lien" statement. If the
20 institution improperly or illegally honors the request, then the financial institution, county clerk, and/or the IRS agent can
21 both be held liable for violating the regulations and the Fifth Amendment. The IRS agent can also be criminally charged in
22 such an instance under 26 U.S.C. §7214 and may lose his job or the agency can be fined between \$100,000 and \$1,000,000!

23 With the above in mind, it's very important that you choose financial institutions to park your assets in that are very
24 familiar with the legal authority of the IRS and state taxation authorities to lien, levy, and seize property in satisfaction of a
25 tax debt. Even if the financial institution or county recorder isn't familiar with the laws on tax liens and levies, you can
26 often win them over by taking the time to patiently educate both them and their legal counsel on the authority of the IRS to
27 seize, lien, and levy property. You are invited to use materials provided in this book to that end and you should do this
28 whenever you open a new account at any institution and if you own real property in your name. If you haven't already done
29 so, you should also do it for all existing accounts that you have.

30 Below is the actual law for you to read for yourself and for use in providing to your financial institution to educate them on
31 the authority of the IRS to use force (distraint):

32 [26 U.S.C. §6331](#). Levy and distraint

33 (a) Authority of Secretary

34 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it*
35 *shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses*
36 *of the levy) by levy upon all property and rights to property (except such property as is exempt under section* [6334](#)
37 *belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may*
38 *be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the*
39 *District of Columbia, or any agency or instrumental of the United States or the District of Columbia, by serving*
40 *a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the*
41 *Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of*
42 *such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be*
43 *lawful without regard to the 10-day period provided in this section.*

44 (b) Seizure and sale of property

1 The term "levy" as used in this title includes the power of restraint and seizure by any means. Except as otherwise
2 provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof.
3 In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property
4 or rights to property (whether real or personal, tangible or intangible).

5 In most cases, the IRS "Notice of Levy" is sent out with ONLY paragraph (b) above on the back, and with paragraph (a)
6 conspicuously removed (I wonder why?...**those IRS scoundrels!**). You should ensure that the financial institution
7 and the county recorder have read the **WHOLE** of section 6331 and understand the definition of "employee" appearing in
8 26 U.S.C. §3401(c), which reads:

9 26 U.S.C. §3401(c)

10 Employee

11 For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected
12 official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any
13 agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer
14 of a corporation.

15 You can view this section for yourself on the web at:

16 <http://www4.law.cornell.edu/uscode/26/6331.html>

17 Your financial institution and the county recorder should also read the definition of "employee" found in 5 U.S.C. Sec.
18 2105:

19 2105. DEFINITIONS

20 (a) For the purpose of this title, "employee", except as otherwise provided by this section
21 or when specifically modified, means an officer and an individual who is -
22 (1) appointed in the civil service by one of the following acting in an official capacity -
23 (A) the President;
24 (B) a Member or Members of Congress, or the Congress;
25 (C) a member of a uniformed service;
26 (D) an individual who is an employee under this section;
27 (E) the head of a Government controlled corporation; or
28 (F) an adjutant general designated by the Secretary concerned under section 709(c) of
29 title 32;
30 (2) engaged in the performance of a Federal function under authority of law or an
31 Executive act; and
32 (3) subject to the supervision of an individual named by paragraph (1) of this subsection
33 while engaged in the performance of the duties of his position.

34 [....skipped a few entries since irrelevant...]

35 (d) A Reserve of the armed forces who is not on active duty or who is on active duty for training is deemed not
36 an employee or an individual holding an office of trust or profit or discharging an official function under or in
37 connection with the United States because of his appointment, oath, or status, or any duties or functions
38 performed or pay or allowances received in that capacity.

39 It ought to be clear that only those elected or appointed political officials who depend on a privilege granted to the
40 government by virtue of the authority they exercise in carrying their duties are subject to restraint or force in the collection
41 of taxes owed.

42 Another interesting fact is that the use of restraint in the collection of taxes is ONLY authorized for use by the Bureau of
43 Alcohol, Tobacco, and Firearms but NOT the IRS. The parallel table of authorities in the Code of Federal Regulations
44 makes this very plain, in that it shows that the parallel authority for 26 U.S.C. §6331 shows the following:

45 TITLE 27--ALCOHOL, TOBACCO PRODUCTS AND FIREARMS
46 CHAPTER I--BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE
47 TREASURY
48 SUBCHAPTER F--PROCEDURES AND PRACTICES

1 PART 70--PROCEDURE AND ADMINISTRATION

2 The above clearly indicates that distressment is NOT authorized in the collection of income taxes appearing under 26 CFR
3 Section 6331, and is ONLY authorized for licensed, privileged, regulated industries involving the sale or manufacture of
4 alcohol, tobacco, and firearms. You can view the parallel table of authorities on the web at the website below:

5 http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

6 Following the education process of your financial institution(s), it is necessary to put your foot down by telling them that
7 you will with certainty withdraw your money, close your account, and abandon them if they will not sign a form stating that
8 they:

- 9 1. Have a fiduciary duty to protect and not give away assets in your account.
- 10 2. Understand the law and the authority of the IRS and state taxing authorities to lien, levy, and/or seize property
11 as described in 26 U.S.C. §6331.
- 12 3. That 26 U.S.C. §6331 defines and constrains the authority of the Secretary of the Treasury to lien, levy, and seize
13 property so that distressment may ONLY be used in the case of elected or appointed political officials of the United
14 States government.
- 15 4. That private citizens of the 50 union states who are not appointed or elected officials of the United States
16 government may not be the subject of a valid lien, levy, or seizure.
- 17 5. That the parallel authorities for 26 U.S.C. §6331 reference 27 CFR Chapter I, Subchapter F, Part 70 and are
18 connected with ONLY the Bureau of Alcohol, Tobacco, and Firearms but NOT the IRS. **The IRS therefore has**
no power of distressment when it comes to income tax delinquency and collections.

20 A simple contract indicating the above that you and your financial institution can sign appears in Section 3.5.2 for you to
21 reuse. This contract is useful to keep the IRS from stealing your assets illegally with the cooperation and blessing of the
22 financial institution and facilitated by the ignorance of the people working at that institution. In the event that your
23 financial institution won't sign this contract, then you should immediately close your account and look for a more
24 cooperative institution, because sooner or later, your assets will just magically disappear and you will have to litigate
25 against both the IRS and the institution in order to get them back.

26 We also have a letter from the IRS posted on the Family Guardian Website admitting that distressment (force) may only legally
27 be used against elected or appointed employees of the U.S. government that might help to convince your financial
28 institution of the above. See:

<http://famguardian.org/TaxFreedom/Evidence/Jurisdiction/ClaudieBakerLetter.pdf>

29 **2.5.3.6 Close Your Safe Deposit Boxes and Put Valuables in a Hidden Place**

30 All safe deposit boxes are required by law to have your social security number or other identifying information associated
31 with them. Most banks will not grant you a safe deposit box without a Social Security Number. Banks can then quickly
32 locate that box on behalf of the IRS if they are on a fishing expedition to get evidence to illegally prosecute you for being a
33 tax protester or not paying your "unlawful" income tax.

34 **2.5.3.7 Move Personal Financial Records to a Hidden Place**

35 Do NOT keep financial records at your residence if you are being prosecuted by the IRS! If you put them at another
36 location, ensure that it is not connected with your name or any identifying numbers associated with you or your address. A
37 friend, for instance, could keep the records for you. That way, when the IRS does an asset search or a search for safe
38 deposit boxes by Social Security Number, they will find nothing and can't seize anything that might damage your legal
39 defense.

40 Keep electronic copies of your financial records in encrypted form on your computer so you can still organize your defense,
41 and back them up regularly. Keep the encrypted back-up with the hidden records in case they seize your computer also.

- 1 Microsoft Access, for instance, allows you to create an encrypted, password-protected database. Microsoft Excel and
2 Word, for instance, allow you to assign passwords to spreadsheets and word processing documents so that you can't open
3 them up without a password. These can be very handy approaches for protecting your privacy.
- 4 Finally, NEVER, under any circumstances, admit to the existence of any kind of records to anyone. If you must provide
5 records, then provide the minimum subset needed to advantage your case and not subject you to criminal prosecution. If
6 you tell your opponent you have records, then you implicitly forfeit your 5th Amendment right to not provide them, even if
7 they would incriminate you!
- 8 We'd like to emphasize that the suggestions in this section is not intended to violate 26 U.S.C. §7206 item (4), which
9 makes it a crime to conceal assets otherwise lawfully owed:

10 (4) Removal or concealment with intent to defraud.

11 *Removes, deposits, or conceals, or is concerned in removing, depositing, or concealing, any goods or
12 commodities for or in respect whereof any tax is or shall be imposed, or any property upon which levy is
13 authorized by section 6331 with intent to evade or defeat the assessment or collection of any tax imposed by
14 this title; or*

15

16 *shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the
17 case of a corporation), or imprisoned not more than 3 years, or both, together with the costs of prosecution.*

18 If the other options presented elsewhere in this document are observed, then the reader will lawfully owe no income taxes
19 and therefore, it will not be a criminal act to follow the suggestions in this section. We know who the real criminal is here,
20 don't we?

21 **2.5.3.8 Move Your Assets to Banks that Don't Require Social Security Numbers**

22 IRS finds your assets to unlawfully seize using your social security number. Some banks don't require SSN's, and
23 especially overseas banks. A good place to start for bank accounts that don't require SSN's is at:

24 <http://www.financialprivacy.com/>.

25 When you open bank accounts, use the AMENDED IRS Form W-8BEN filled out per the instructions at the link below so
26 that you can open an account based on your true status as a nonresident alien not engaged in a "trade or business" and
27 therefore who is not required to have or use identifying numbers:

About IRS Form W-8BEN
<http://sedm.org/Forms/Tax/W-8BEN/AboutIRSFormW-8BEN.htm>

28 **2.5.3.9 Avoid Using Banks**

29 **YOU CAN STILL "TAKE IT TO THE BANK" --AND CRY ALL THE WAY HOME!!!**

30 by: William Huff, Sr., Editor of Reasonable Action, a newsletter of the Save-A-Patriot foundation.

31 They did it again!!!

32 These words are heard all too often here at the Fellowship when we receive calls from members and friends who have
33 predictably lost large amounts of money that they had placed in the reliable hands of their trusted and "ethical" bankers.

34 We have tried banks and mattresses (and a few other depositories) and, in all our experience, the bank is by far the least
35 safe. If it were only occasional, it would be one thing, but it seems to be more and more frequent that we receive calls from
36 members as well as other patriots, who are amazed that all the money they had kept in a bank is gone.

1 We are not amazed--only frustrated when we consider the resources that are being lost; when we consider how these
2 resources might be put to better use.

3 Precious financial resources are being senselessly wasted because many folks just don't seem to get it. Banks routinely turn
4 over property without due process.

5 The fact that patriots who have been involved in the movement for a substantial period of time would call here and express
6 total surprise at such a loss continues to baffle everyone at the Fellowship. If you want to place your property in jeopardy,
7 we cannot think of a better way to do it than to put it in a bank. This is especially true if you have already made a
8 determination that you are not the subject of the Internal Revenue Code or any of its liability for filing provisions.

9 If you want to leave one dollar in an account somewhere, just as a teaser, that would be entirely up to you. However, if you
10 decide for whatever reason, that you must maintain a bank account for purposes of "doing business" be forewarned that the
11 amount in the account is roughly equivalent to the amount that might be in jeopardy--or gone, depending on the whim of
12 the trusted banker combined with the zeal of your local IRS agent.

13 All property that is in the control of third parties who may not choose to confront the IRS or another federal foraging
14 agency with the law must be considered to be in jeopardy. These may include all sorts of financial institutions, brokers,
15 "trusts", etc.

16 Remember, the Fellowship is about the return of lawful government. None of this commentary has anything to do with
17 situations in which a lawful tax has been lawfully assessed [as rare as this might be].

18 Before you open an account, try asking a bank officer if he is more afraid of you or the IRS. Ask him for the policy of his
19 institution regarding a Notice of Levy from the IRS. Ask him if the bank would ever question the lawful basis of any action
20 by the IRS or any other government agency. Ask him to provide examples where his bank has stood firm against the IRS
21 when it has asked for funds to be frozen or transferred to the IRS. Ask him if he can document any legal challenge of his
22 bank against the IRS in the history of its operation.

23 Don't base your decision on whether or not to open an account on any plans to take legal action against the bank after your
24 money is gone. The bankers set up the whole plan in the first place.

25 Your local branch manager is not very high in the food chain. He is probably only a couple steps above the drive-in
26 window at the local McDonald's in the real scheme of things. Don't expect him to become a hero overnight. **The banks**
27 **are not your friend**. We have been trying to get some things down to where everyone can readily understand them.

28 Therefore, we have coined a new term to describe this new linguistic science "Free-Bonics". While we don't want to be
29 condescending, we are not above using a little humor to make a very serious point. We cannot offer legal advice, but we
30 can tell you about the stupidest things we see happening again and again. A word to the wise may not be enough in this
31 case.

32 While old habits are hard to break, old habits can become very expensive in this case. I know the bank names inspire a
33 false sense of confidence. That's how a con-game works

34 Why do you suppose they often include words like "fidelity," "trust," "covenant" etc? They know these terms inspire undue
35 confidence. Do you suppose it was anyone other than a banker who "coined" the term "it's in the bank?"

36 **REPEAT AFTER ME:**

37 **ALL THE PROPERTY IN THE HANDS OF IRRESPONSIBLE THIRD PARTIES IS PRESUMED TO BE IN**
38 **JEOPARDY, AND JEOPARDY IS BAD.**

1 **BANKERS, WHO MUST BE CONSIDERED IRRESPONSIBLE THIRD PARTIES (because they turn over your**
2 **property without due process of law--and probably without blinking) MUST BE CONSIDERED UNARMED AND**
3 **VERY DANGEROUS!**

4 Please do not take offense at our use of humor. We deeply regret it, if you are realizing the importance of these warnings
5 after the fact. We will continue to take every opportunity to warn one and all that "money in the bank" may not be.

6 Each of us must take complete individual responsibility for ourselves and our property. We must use every available means
7 to protect ourselves and each other from unlawful actions of government agencies that will not be prevented by our friendly
8 bankers.

9 To be forewarned is to be forearmed! If you want to continue using banks, you certainly are free to do so at your own risk.
10 We were not responsible in the first place, but now you will have even less of an excuse. The Fellowship functions quite
11 well without using banks. From time to time we have to educate businesses and even government agencies that we have
12 every right not to participate in the banking scam. The Fellowship does not place any funds in banks. If has no bank
13 accounts. The IRS has found this to be very inconvenient, but we are not interested in becoming one of their "customers".

14 **2.5.3.10 Move Your Financial Assets Overseas Where the IRS Can't Illegally Seize Them**

15 Find an overseas bank that doesn't require social security numbers and has secrecy laws that protect your privacy. This will
16 prevent putting your assets in jeopardy. We'd like to emphasize that the advice in this section is not intended to violate 26
17 U.S.C. §7206 item (4), which makes it a crime to conceal assets otherwise lawfully owed:

18 *(4) Removal or concealment with intent to defraud Removes, deposits, or conceals, or is concerned in
19 removing, depositing, or concealing, any goods or commodities for or in respect whereof any tax is or shall be
20 imposed, or any property upon which levy is authorized by section 6331, with intent to evade or defeat the
21 assessment or collection of any tax imposed by this title; or*

22

23 *shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the
24 case of a corporation), or imprisoned not more than 3 years, or both, together with the costs of prosecution.*

25 If the other options presented elsewhere in this document are observed, then the reader will lawfully owe no income taxes
26 and therefore, it will not be a criminal act to follow the advice in this section. As a matter of fact, following the options
27 presented will instead make it quite clear that the true criminal conspirator is the U.S. Government, or more precisely the
28 IRS, who have obfuscated the tax laws in order to conceal the fact that you rightfully own the income and property that they
29 otherwise would like to confiscate from you through the fraud that is the income tax.

30 **2.5.3.11 Eliminate Your State Driver's License and Get an International Driver's Permit**

Related articles:

- [Ads for International Drivers' Licenses or Permits Could Be a Dead End](#)-Federal Trade Commission

31 Many states currently require persons applying for a driver's license to divulge their Social Security Number, and if they
32 don't have one, to get one. This is an invasion of privacy and we discourage people from having licenses from states that
33 have this requirement. One way around this is to get a driver's license in a state that doesn't require SSN's. The other way
34 is to obtain an International Driver's Permit (IDP). Per international rules, you cannot be issued an IDP in the country that
35 you live in. The driver's permit must be issued for a country outside of your home country.

36 One easy way get an IDP for other than your home country is to obtain a P.O. box and postal remailing service at a foreign
37 address outside of the country by looking up providers on the Internet. The P.O. box must also offer "remailing services",
38 which means that if anything comes destined for you at the P.O. box, it is forwarded in bulk every so many weeks or days

1 to your address in the states. Make sure the foreign address used by the postal remailing service doesn't say "P.O. box",
2 but instead looks like a real street address. This will not draw attention to the fact that you might be using a foreign P.O.
3 box.

4 After you get your foreign P.O. box, then use that address on your International Driver's permit application and have them
5 mail the IDP to that P.O. box, which will then be forwarded to you in the states. Any AAA office also issues International
6 Driver's Permits good for any country other than the one you reside in. After you get the International Driver's Permit,
7 cancel your state driver's license so you and your Socialist Security Number are removed from the state database, making it
8 harder for them to locate you by your social security number. The beauty of using an IDP over a state driver's license is
9 that the IDP cannot be revoked by a state court, nor can they record demerits on the permit, which means you can't lose it.

10 In some cases, the officer who is stopping you may ask for your state driver's license or another form of ID. One of our
11 readers came up with an ingenious solution to this dilemma that has worked several years for him. Here is how he solved
12 this problem:

- 13 1. Got a sign and hung it on his house that had one word in big letters, and that word was the word for a state other
14 than the one he lived in that he wanted a driver's license in. For instance, he lived in Nevada so he got big sign for
15 his house that said "Idaho". He did this so that he wouldn't be lying or committing fraud by saying that he "lived
16 in Idaho". The best state to pick in order to name your home is one that is furthest away from the one you live in
17 so that the cop who stops you won't know what the license is supposed to look like anyway.
- 18 2. He got a color photocopy of the Idaho driver's license so he would know what it was supposed to look like.
- 19 3. He went down to the county business office and applied for a fictitious business name that was the same as his real
20 name, but in all capital letters. If the application required the SSN, he used the one obtained below.
- 21 4. He filled out a W-9 and got an SSN for the business from the Social Security Administration. He used his PO Box
22 for the address.
- 23 5. He made his own laminated driver's license that looked just like the real thing for "Idaho". On the license, he used
24 his fictitious business name in all caps and put the SSN of the business he had just obtained. He used the PO box
25 address for himself as the address on the license. The license expired in five years.
- 26 6. He cancelled his business license and SSN and continued using the license he had just made for five years. Every
27 five years, he would make himself a new license.
- 28 7. When stopped, he would present his license and the IDP. If the cop asked him if he lived in "Idaho", he could
29 truthfully say yes, even though he also lived in Nevada.

30 Pretty creative, huh? This keeps you from being charged with fraud because everything on the license is completely
31 accurate but also totally unrelated to you personally, so there is no trail.

32 The same trick with the SSN and business name above can be used to get a state-issued driver's license as well. Get the
33 license for your BUSINESS instead of for you, and use the SSN of your BUSINESS.

34 **2.5.3.12 Avoid Actions that Would Incur Suspicion from the IRS**

35 The IRS is very protective of the computer application algorithm that it uses to detect whether a Citizen is a good target for
36 an audit. Court cases have been fought over getting a copy of the program so that Citizens can know whether they are
37 likely to be audited. Therefore, we can't tell you the criteria that the IRS might use to decide if you are a good candidate for
38 an audit or what constitutes a suspicious tax return or tax situation. Below are some common sense reasons why we believe
39 the IRS might want to target you for either a Deficiency Notice or an audit.

40 **2.5.3.12.1 Deficiency Notice**

41 Below are some common sense situations where we believe the IRS might want to send you a Deficiency Notice.

- 42 1. Taxes not paid in previous years are still owed.
- 43 2. Amount of federal tax paid for the year is inconsistent with income reported by employers, resulting in an
44 underpayment.
- 45 3. Amount of federal tax paid for the year by employer does not cover 1099 forms received on Citizen, resulting in an
46 underpayment.

1 2.5.3.12.2 Audit/Examination Vulnerability

2 Below are a few common sense situations where we believe the IRS might want to target you for an audit or tax
3 examination.

- 4 1. Citizen previously filed 1040 forms and paid tax and stopped doing either, especially without explanation or
5 justification.
- 6 2. Wage income is high (over \$100,000)
- 7 3. 1099 Income is high or comes from over 10 sources.
- 8 4. Multiple overseas bank accounts appearing on return.
- 9 5. Multiple large transactions over \$10,000 reported to IRS (law requires transactions over \$10,000 to be reported, to
10 prevent money laundering).
- 11 6. Amount of deductions are too high.
- 12 7. Alternative Minimum Tax (AMT) is applied.
- 13 8. Income is significantly less than last year's.
- 14 9. Received W-2's from employers that had a nonzero amount for block 10 "Wage, salary, tips, and other compensation"
15 but no 1040 form received.
- 16 10. Received no W-2 or a zero amount for wages, salaries, tips, and other compensation, even though Citizen has filed and
17 paid income taxes for the past several years.
- 18 11. Citizen does not sign return or provides inaccurate information.
- 19 12. Citizen files a frivolous return. This might include the word "duress" in the signature block of the 1040, in violation of
20 the Jurat amendment, which will incur a \$500 fine.
- 21 13. Citizen writes a letter to the IRS raising any of the USC 861/source issues identified in this document or asks IRS what
22 law it is that requires them to pay income taxes on domestic income as a U.S. Citizen.

23 2.5.3.13 IMPORTANT! Correct government records documenting your Citizenship Status

Related forms:

- 4.7 [Affidavit of Rescission](#)
- 4.8 [Revocation of Election by Nonresident Alien to Treat Income as Effectively Connected with a Trade or Business in the United States](#)
- 4.9 [Voter registration attachment](#)
- 4.10 [Security clearance application attachment](#)
- 4.13 [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](#)
- 4.16 [Social Security SS-5 form](#)
- 4.17 [IRS Form 8854: Expatriation Information Statement](#)
[IRS Form 8854 Instructions](#)
- 6.17 [IRS Form W-8: Certificate of Foreign Status](#)
- 4.20 [Dept. of State form FS-581: Questionnaire Information for Determining U.S. citizenship](#)
- 4.19 [Dept. of State form DS-011 Application for U.S. Passport](#)
- 4.20 [Dept. of State form DS-011 Application for U.S. Passport-MODIFIED TO REMOVE U.S. CITIZENSHIP PRESUMPTION](#)
- 4.22 [Request for Certificate of non-citizen National Status from Dept. of State](#)
- 4.23 [Dept. of State form DS-082 Passport Renewal Form -MODIFIED TO REMOVE U.S. CITIZENSHIP PRESUMPTION](#)
- 4.24 [IRS Form W-9: Application for Taxpayer Identification Number -MODIFIED TO REMOVE CITIZENSHIP PRESUMPTIONS](#)
- 4.29 [Rebuttal letter in response to denial of "Request for Certificate of non-citizen National status" by Dept. of State](#)
- 4.30 [Oath \(for Christians\)-attached with your "Request for Certificate of non-citizen National Status"](#)
- 4.32 [USCIS Agent Challenge](#)-use if USCIS blows smoke about changing your citizenship status
- 4.33 [Expatriation Affidavit](#)-used to abandon nationality instead of "U.S. citizen" status under 8 U.S.C. 1401
- 4.36 [Passport Amendment Request](#)-get an endorsement on your U.S. Passport p. 24 identifying you as a "national but not a citizen" of the
United States

Related articles and links:

- [SECNAVINST 5510.30A-Appendix I](#)-shows that one may be a "U.S. citizen" rather than a "national" and still get a U.S. security clearance
- [22 U.S.C. §212: Persons Entitled to Passports](#)
- [DOD Financial Management Regulation, Vol. 7B, Military Pay Policy and Procedures, Chapt. 6, Foreign Citizenship After Retirement](#)-discusses the affect of foreign citizenship status upon your military retirement pay and benefits
 - [Why You Are a "national" or a "state national" and not a "U.S. citizen"](#)
 - [Citizenship and Sovereignty Seminar](#)-Family Guardian Fellowship
 - [Developing Evidence of U.S. Citizenship Seminar](#)-Family Guardian Fellowship

- [References on Expatriation](#)
- [Great IRS Hoax](#), section 4.12.9 entitled "Expatriation"
- [8 CFR: Chapter 1, Immigration and Naturalization Service Regulations](#)
- [How to Apply for U.S. Passport as a "National"](#)
- [8 U.S.C. 1452: Certificates of citizenship or U.S. non-citizen national status; procedure](#)
- [U.S. Dept of State 7 FAM \(Foreign Affairs Manual\) Sections 1100, 1110, and 1111 on Citizenship](#)-shows the government's view of "U.S. citizenship" and "U.S. Nationality" but is NOT the law. [Click here](#) to go to the government site where you can view the original document.
- [Dept of State Article on Non-citizen national certificates](#)-local copy
- [Dept of State Article on Non-citizen national certificates](#)-Dept. of State website
- [Dept of State Article entitled "How to Obtain Copies of Your Passport Records"](#)-obtained on 4/5/04 via the Freedom of Information Act
- [World Citizen Government Web](#)-an alternative to a U.S. passport
- [Department of State \(DOS\) Scams with "Certificates of non-citizen National Status](#)-From Sovereignty Forms and Instructions, History section, under section 6: Department of States
- [Passports, Social Security Numbers, and 26 U.S.C. §6039E](#)-white paper by Western State University Law Review that proves that it is unconstitutional to penalize people \$500 on a passport application for failure to disclose a Social Security Number
- [Social Security Administration: Can a noncitizen receive Social Security Benefits?](#)-entitlements of "nationals" but not "citizens"
- [Social Security Administration: Your Payments While you are outside the U.S.](#)-for those who do not live in the federal zone.

Passport information:

- Department of State Website: <http://travel.state.gov>
- Department of State Passport Services: http://travel.state.gov/passport_services.html
- National Passport Information Center: <http://travel.state.gov/npicinfo.html>
- Passport agencies: http://travel.state.gov/agencies_list.html
- Passport application forms: http://travel.state.gov/get_forms.html
- Passport Duty Officer (Department of State): 202-663-2465
- [18 U.S.C. Part 1, Chapt 75: Passports and Visas](#)-note 18 U.S.C. 1542, false statements on passport
- Sharon Palmer-Royston, Chief Legal Counsel, Passport Policy, Department of States-Voice: (202) 663-2430

Sample/Example completed forms (filled out):

- [Dept. of State form DS-011 Application for U.S. Passport-MODIFIED TO REMOVE U.S. CITIZENSHIP PRESUMPTION](#)
- [Dept. of State form FS-581: Questionnaire Information for Determining U.S. citizenship](#)

Sample Government Responses:

- [Response by Dept. of State to Request for non-citizen National Status](#)-received by one of our readers
- [Response by Social Security Administration to SS-5 form submitted with "Other" for citizenship](#)-received by one of our readers

1 *"It is better to trust in the Lord than to put confidence in man. It is better to trust the Lord than to put
2 confidence in princes [the government]."
3 [[Psalm 118:8-9](#), Bible, NKJV]*

4 *"Put not your trust in princes [the government], [nor] in the son of man, in whom [there is] no help. "
5 [[Psalms 146:3](#), Bible, NKJV]*

6 In order to restore God to His proper place on the top of our priority list, we must distance ourselves as far away from the
7 government and its jurisdiction as we can to provide the best protection for our liberties. Before we begin our battle with
8 the IRS, we must therefore first minimize our risk exposure by ensuring that our proper citizenship status is reflected in
9 ALL EVIDENCE that the government and private businesses have about us. This includes the following mostly
10 government documents:

- 11 1. Any state or federal tax returns we file (some of which as if either we or our children are "U.S. citizens").
- 12 2. State voter registration (most states require us to declare under penalty of perjury that we are a "U.S. citizen" in order
13 to be able to register to vote).
- 14 3. State driver's license.
- 15 4. Jury duty summonses.
- 16 5. Military service record and security clearance (most security clearances ask a person if they are a "U.S. citizen")
- 17 6. Social security records.
- 18 7. Passport applications (most passport applications ask us if we are a "U.S. citizen").
- 19 8. Birth certificates.
- 20 9. The paperwork our employer maintains on us (employment applications frequently ask us if we are a "U.S. citizen").

- 1 10. The paperwork our bank and financial institutions maintain on us.
2 All of these sources of evidence may be subpoena'd by the government if or when we have to litigate to defend our right to
3 not pay I.R.C. Subtitle A taxes or to obtain a refund, and we don't want to give them ANY ammunition they can use against
4 us to prove their case that we are a citizen liable for paying such tax. First, let's define some terms:

5 8 U.S.C. §1101 DEFINITIONS-
6

7 ...
8 (a)(21) *The term "national" means a person owing permanent allegiance to a state.*

9 (a)(22) *The term "national of the United States" means (A) a citizen of the United States, or (B) a person who,
10 though not a citizen of the United States, owes permanent allegiance to the United States.*

11 ...
12 (a)(38) *The term "United States", except as otherwise specifically herein provided, when used in a geographical
13 sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the
14 United States.*

- 15 Are you a "U.S. citizen" as defined in the Internal Revenue Code? You decide. Here's the ONLY definition of "U.S.
16 citizen" we could find anywhere in either the Internal Revenue Code and the Implementing Regulations after an electronic
17 search of the entire code and regulations:

18 26 CFR § 31.3121(e) *State, United States, and citizen.*

19 (b)...*The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin
20 Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.*

- 21 The answer is EMPHATICALLY NO! In order not to be classified as a "U.S. citizen", we must have proof, or there is a
22 presumption that we are. The American Jurisprudence Legal Encyclopedia, at 3C AmJur 2d 204 in section 2677 entitled
23 "Presumptions concerning citizenship" says the following:

24 *As a general rule, it is presumed, until the contrary is shown, that every person is a citizen of the country in
25 which he or she resides.⁹⁰ Furthermore, once granted, citizenship is presumably retained unless voluntarily
26 relinquished,⁹¹ and the burden rests upon one alleging a change of citizenship and allegiance to establish that
27 fact. Consequently, a person born in the United States is presumed to continue to be a citizen until the contrary
28 is shown, and where it appears that a person was once a citizen of a particular foreign country, even though
29 residing in another, the presumption is that he or she still remains a citizen of such foreign country, until the
30 contrary appears.*
31 *[3C AmJur 2d 204 Presumptions concerning citizenship]*

- 32 The number one argument the government and the IRS will use against us in tax matters goes something like this:

33 *"You are a U.S. citizen and EVERYONE knows that U.S. citizens are liable to pay income tax!"*

- 34 Here is a real-life example of that from a real court case trial:

35 *"Unless the defendant can prove he is not a citizen of the United States, the IRS has the right to inquire and
36 determine a tax liability."*
37 *[U.S. v. Slater, 545 Fed. Supp. 179,182 (1982).]*

- 38 This is the main argument they use in front of juries as well. This exact statement is what the IRS revenue agent told us
39 when we called to report that we had no income tax liability. This argument, however, falls apart if they can't affirmatively
40 prove your U.S.** citizenship because they don't have any evidence, and because you have evidence to the contrary! If
41 you aren't a "U.S. citizen", then you must be a "nonresident alien" because nonresident aliens are defined in 26 U.S.C.
42 §7701(b)(1)(B) as persons who are not "U.S. citizens". We also know from chapter 5 of the Great IRS Hoax that

⁹⁰ Shelton v. Tiffin, 47 U.S. 163, 6 How. 163, 12 L.Ed. 387 (1848).

⁹¹ Afroyim v. Rusk, 387 U.S. 253, 87 S.Ct. 1660, 18 L.Ed. 2d 757 (1967).

1 nonresident aliens who are not elected or appointed political officials of the U.S. government (the recipient of government
 2 privileges) don't have to pay income tax because they have no "U.S. source" income under [26 U.S.C. §871\(a\)](#)! Note from
 3 [8 U.S.C. Section 1101\(a\)\(22\)\(B\)](#) that you can be a "national" without being described as a "U.S. citizen". That is the
 4 category we want to be.

5 The above argument derives from the idea that the federal government may tax a "U.S. citizen" wherever he is, including in
 6 geographical areas abroad that are outside its general territorial jurisdiction within the federal zone. In the U.S.
 7 Constitution Annotated, under the Fifth Amendment (see
 8 [http://caselaw.lp.findlaw.com/data/constitution/amendment05/13.html - 6](http://caselaw.lp.findlaw.com/data/constitution/amendment05/13.html#6)) , here is what it says about this subject:

9 *In laying taxes, the Federal Government is less narrowly restricted by the Fifth Amendment than are the States
 10 by the Fourteenth. The Federal Government may tax property belonging to its citizens [statutory "U.S.
 11 citizens" under 8 U.S.C. §1401, but not "citizens" as used in the Fourteenth Amendment or the
 12 Constitution], even if such property is never situated within the jurisdiction of the United States,⁹² and it may
 13 tax the income of a citizen or resident abroad, which is derived from property located at his residence.⁹³ The
 14 difference is explained by the fact that protection of the Federal Government follows the citizen wherever he
 15 goes, whereas the benefits of state government accrue only to persons and property within the State's borders.
 16 [Fifth Amendment Annotated]*

17 This point is VERY important, because it clearly indicates from where the jurisdiction of the United States government to
 18 tax derives. It isn't mainly a geographical jurisdiction, but instead originates mainly from the taxable activities we engage
 19 in, such as a "trade or business", and also from our [domicile](#). Calling a person a "citizen" under the Internal Revenue Code
 20 simply implies that they maintain a "domicile" in the District of Columbia. See:

21 <http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>

22 The jurisdiction to tax "[trade or business](#)" income doesn't extend into the sovereign 50 Union states because the power of
 23 income taxation is reserved by the states under 1:2:3 and 1:9:4 of the Constitution. However, federal jurisdiction to tax
 24 domiciliaries of the federal zone does extend to [foreign countries](#) under 26 U.S.C. §911. The U.S. Supreme also admitted
 25 this in *Cook v. Tait*, 265 U.S. 47 (1924). Those who are born in and domiciled in a state of the Union, however, are not
 26 counted as "citizens" under the Internal Revenue Code, as revealed in our article below:

27 <http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>

28 Instead, people domiciled in states of the Union are "nationals" or "state nationals" and should be careful to properly
 29 document their citizenship status on all government forms to ensure that the federal government is not deceived into
 30 thinking that they are domiciliaries of the federal zone.

31 **WARNING:** *The content of this section is THE single most important thing you need to do if you don't want to be
 32 destroyed by the federal courts! They have complete power over you and can deny your constitutional rights if you are a
 33 U.S.** citizen, resident, or a U.S.** person, , all of whom have in common a virtual "domicile" in the District of
 34 Columbia under the I.R.C. See [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(c\)](#) for proof.*

35 Let's first start off with a definition of "[expatriation](#)":

36 *"Expatriation: The voluntary act of abandoning or renouncing one's country, and becoming the citizen or
 37 subject of another."*
 38 *[Black's Law Dictionary, Sixth Edition, page 576]*

39 Based on the above definition, we [don't](#) need to abandon our NATIONALITY or allegiance to the country, we want to
 40 abandon our "U.S.** citizen" or "citizen of the [federal] United States" status under all "acts of Congress" and federal
 41 statutes as described in 8 U.S.C. §1401, so "expatriation" is definitely [not](#) the right word to describe *exactly* what we want
 42 to do. Therefore, we have to invent a new word, and we'll call it "amending" or "correcting" or "converting" your
 43 citizenship status. There are two possible statuses that we can "convert" to:

⁹² United States v. Bennett, [232 U.S. 299, 307](#) (1914).

⁹³ Cook v. Tait, [265 U.S. 47](#) (1924).

1. "national" under [8 U.S.C. §1101\(a\)\(22\)\(B\)](#)
2. "State national". Same as above.
- 3 Which of these above two statuses you choose to convert to depends on the choice you make and your situation. Below is a table summarizing the advantages and disadvantages of each as we understand them:

Table 2-7: Citizenship Alternative Comparison

#	Description	Section(s) where discussed	Applicable laws and regulations	U.S. citizen	U.S. national	"national" or "state national"
1	Can hold a U.S. security clearance?	5.6.15.5 of Great IRS Hoax	SECNAVINST 5510.30A , Appendix I, page I-1	Yes	Yes	Yes
2	Can collect Social Security benefits?	5.6.15.5 of Great IRS Hoax	Social Security Program Operations Manual (POM) section GN 00303.001 Social Security Program Operations Manual (POM) section GN 00303.001 (Local PDF, in case SSA removes this section to HIDE the truth and obstruct justice. Click here for details)	Yes	Yes	Yes
3	Can vote?	4.11.6.2 of Great IRS Hoax	Voting laws in most states	Yes	No	Yes
4	Can serve on jury duty?	4.11.6.3 of Great IRS Hoax	Jury service laws in most states	Yes	No	Yes
5	Must register for the military draft/Selective Service System?		See http://www.sss.gov/FSwho.htm	Yes	Yes	No
6	Can serve in U.S. military?		32 CFR § 1602.3(b)(1)	Yes	Yes	Yes
7	Can serve as officer in U.S. military?	4.11.3 of Great IRS Hoax	10 U.S.C. §532	Yes	No	No
8	Can collect U.S. military retirement benefits?		Chapter 6 of DOD 7000.14-R, Volume 7B	Yes	?	Yes
9	Can get a U.S. passport?		22 U.S.C. §212	Yes	Yes	Yes
10	Can hold a position in the civil service of the United States?		5 CFR §338.101	Yes	Yes	Yes

NOTES:

1. In the case of items 3, 4, and 9 above, some of our readers have been able to obtain these benefits as "state nationals" or "nationals" by virtue of amending the government's forms electronically and identifying themselves as "California Nationals", for instance. Another popular and successful technique is to redefine the term "U.S. citizen" used on the form to mean "California National" or to redefine the term "United States" to mean "United States***" the country, and not "United States**" the federal zone. The ignorant government clerks processing the forms have not noticed this and approved their applications anyway.
2. The table above has one question mark that we aren't sure of based on reading the instruction. That is the one under item 8 above. [32 CFR § 1602.3\(b\)\(1\)](#) says that either "nationals" or "U.S. citizens" can serve in the U.S. military.

1 [SECNAVINST 5510.30A, Appendix I](#), page I-1 also says that for the purposes of security clearances, "nationals" and
 2 "U.S. citizens" are equivalent. The implication is therefore that you can be a "national" and still not lose your
 3 retirement benefits, but [Chapter 6 of DOD 7000.14-R, Volume 7B](#) doesn't explicitly say this.

4 The table above has one question mark that we aren't sure of based on reading the instruction. That is the one under item 7
 5 above. [32 CFR § 1602.3\(b\)\(1\)](#) says that either "nationals" or "U.S. citizens" can serve in the U.S. military. [SECNAVINST](#)
 6 [5510.30A, Appendix I](#), page I-1 also says that for the purposes of security clearances, "nationals" and "U.S. citizens" are
 7 equivalent. The implication is therefore that you can be a "national" and still not lose your retirement benefits, but [Chapter](#)
 8 [6 of DOD 7000.14-R, Volume 7B](#) doesn't explicitly say this.

9 The procedures for achieving "national" rather than "U.S.** citizen" status are documented in [8 U.S.C. §1452](#). This
 10 section documents how to become a "national" or "state national".

11 Before we discuss the "how to" of "amending" your citizenship status, we'd like to emphasize that the U.S. Court of
 12 Appeals, D.C. Circuit, has stated in a still unchallenged ruling in 1957 that *the right of expatriation is absolute* in the case
 13 of *Walter Briehl v. John Foster Dulles*, 248 F2d 561, 583 (1957):

14 *"Almost a century ago, Congress declared that "the right of expatriation is a natural and inherent right of all*
 15 *people, indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness," and decreed*
 16 *that "any declaration, instruction, opinion, order, or decision of any officers of this government which*
 17 *denies, restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the*
 18 *fundamental principles of this government."* 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940).⁹⁴

19 *Although designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of*
 20 *Congress "is also broad enough to cover, and does cover, the corresponding natural and inherent right of*
 21 *American citizens to expatriate themselves." *Savorgnan v. United States*, 1950, 338 U.S. 491, 498 note 11, 70*
 22 *S. Ct. 292, 296, 94 L. Ed. 287.⁹⁵ The Supreme Court has held that the Citizenship Act of 1907 and the*
 23 *Nationality Act of 1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation*
 24 *which stands unrepealed." Id., 338 U.S. at pages 498-499, 70 S. Ct. at page 296. That same light, I think,*
 25 *illuminates 22 U.S.C.A. § 211a and 8 U.S.C.A. § 1185. Since expatriation is today impossible without leaving*
 26 *the country,⁹⁶ the policy expressed by Congress in 1868 and never repealed precludes a reading of the passport*
 27 *and travel control statutes which would permit the Secretary of State to prevent citizens from leaving."*

28 You can read this case on the Family Guardian Website in its entirety below:

29 <http://famguardian.org/Subjects/LegalGovRef/Citizenship/BriehlVDulles248F2d561.htm>

30 You will note that the 15 Statutes at large mentioned above, which authorize expatriation were passed by the U.S. Congress
 31 in 1868, just before the 14th Amendment was passed, and allows people to change their citizenship as a way to escape
 32 encroachments on their life and liberty caused by the passage of both the 13th and the 14th Amendment. Because correcting
 33 government records falsely representing your citizenship status is undertaken for the same reasons as expatriation above, it
 34 is just as valid a thing to do as expatriation.

35 How do you avoid being falsely "presumed" as a domiciliary of the federal zone, which includes "U.S.** citizen" under 8
 36 U.S.C. §1401 or a "U.S. resident" under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) so you can be treated as a "nonresident alien" in the
 37 context of the income tax?...by changing government documentation containing false information you filled out in
 38 ignorance to properly reflect your status as a "national" under federal statutes, or by "expatriating" from the country
 39 altogether. Expatriation is the process of renouncing one's citizenship in a country or a political jurisdiction. Many people
 40 do it as a way to escape paying income taxes. As a matter of fact, there is a whole section of the Internal Revenue Code,
 41 found in [26 U.S.C. §877](#) entitled "Expatriation to avoid tax" that tries to limit people's ability to expatriate in order to avoid
 42 tax. Therefore, it must be an effective tool to avoid income taxes because lawmakers have tried to outlaw it! For your
 43 reference, below are a few of the laws dealing with expatriation that you might want to examine as you research the process
 44 and consequences of expatriation, which you can hotlink to from the Family Guardian Website at
<http://famguardian.org/Subjects/LegalGovRef/Citizenship/Expatriation.htm>:

⁹⁴ See Carrington, Political Questions: The Judicial Check on the Executive, 42 Va.L.Rev. 175 (1956).

⁹⁵ 9 Pet. 692, 34 U.S. 692, 699, 9 L. Ed. 276.

⁹⁶ See 3 Hackworth, Digest of International Law § 259 (1942).

- 1 • [8 U.S.C. Chapter 12: Immigration and Nationality](#)
- 2 • [8 U.S.C. 1481: Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions](#)
- 3 • [8 CFR: CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE, DEPARTMENT OF JUSTICE](#)
- 4 • [26 U.S.C. §877: Expatriation to Avoid Tax](#)
- 5 • [26 U.S.C. §871\(d\): Nonresident Aliens and Foreign Corporations](#)
- 6 • [26 C.F.R. § 1.871-10\(d\): Election to treat real property income as effectively connected with U.S. business](#)
- 7 • Escape Artist Website: <http://www.escapeartist.com/>

9 “Expatriating” is one way we can guarantee that the federal government can never assert jurisdiction over us to impose
 10 income taxes. “Converting” our citizenship has the same affect and is less drastic. However, WHAT JURISDICTION
 11 should we “expatriate” or “convert” to, because there are three definitions of the term “[United States](#)” according to the U.S.
 12 Supreme Court in *Hooven & Allison Co. v. Evatt*, [324 U.S. 652](#) (1945)? You might want to go back and review the
 13 definition of “United States” from section 4.6, entitled “The Three ‘United States’” at this time.

14 We’d like to clarify at this point that the term “nonresident alien” is a “word of art” that only has applicability within the
 15 context of limited income tax jurisdiction found in 26 U.S.C., and that its meaning is *different* there than it is elsewhere in
 16 the U.S. codes, and especially different from the definition found in 8 U.S.C., which talks about citizenship in U.S.* [The](#)
 17 [Country](#), also known as the United States [of America](#). The reason is because of the definition of the term “United States”
 18 found in [26 U.S.C. §7701\(a\)\(10\)](#), which we covered in section 3.11.1.23 and 4.8 of the Great IRS Hoax book as meaning
 19 the “federal zone”/U.S.** and not United States the country. However, we must follow the same procedures to abandon the
 20 U.S.**/federal zone and our presumed federal “U.S.** citizen” status under “acts of Congress” and federal statutes as we
 21 would use to expatriate our nationality in the country United States, because the presumptions and burden of proof
 22 standards are the same.

23 What is the procedure to abandon our statutory “[U.S. citizen](#)” status but not our “[Nationality](#)”? Below is a synopsis of the
 24 procedure, along with the reference from which that step derives based on our research:

25 **Table 2-8: A Process to Correct your citizenship status**

#	Title	Reference(s)	Description	Note(s)- see below	Date accomplished ✓
1	Do a rescission on all IRS Form 1040 signatures	None	Invalidate all signatures on all previous 1040 forms, because they represent an election to be treated as a U.S.** citizen AND a resident of the U.S.**.	1	
2	Revoke Your Election to be Treated as U.S.** citizen and resident	IRS Publication 54 for general information. 26 CFR § 1.871-10 (for method of revocation of election) 26 U.S.C. §7701(b)(4)(F) for authority 26 U.S.C. §6013(g) for background	Revocation of Election process is covered in section 5.3.4 of the Great IRS Hoax book. See also IRS Publication 54, page 6 (year 2000 version). See Section 3.6.5 for a sample form to do this.	2	
3	Rescind your application for Social Security by sending a revised SS-5 form and an Affidavit of Rescission to the Social	26 CFR § 301.6109-1(b)	Use the “Affidavit of Rescission” found in Section 3.6.4.	7	

#	Title	Reference(s)	Description	Note(s)- see below	Date accomplished ✓
	Security Administration				
4	Change your voter registration	See the election laws and statutes within your state.	Some states require you to declare under penalty of perjury that you are a “U.S. citizen” and don’t bother to clarify which of the three “United States” they are referring to. Clarify your status as a U.S.* and U.S.*** but not a U.S.** citizen. Clarify that you do not live in the “State of _____” but instead live in _____(statename). Make your citizenship conditioned on the nonpayment of state and federal income taxes. See Section 3.6.6 for a sample form that accomplishes this.	3	
5	Update your government security clearance application (if you have one)	None	Clarify your status as a “U.S.* national” but not a “U.S.** citizen”. Renounce your 14 th Amendment Citizenship. Clarify that you <i>do not</i> live in and are not a citizen of “The State of _____” but instead are a Citizen and resident of (statename).	4	
6	Notice the Secretary of State of the U.S. via Certified mail with a Proof of Service of Your Change in Citizenship Status. See the following websites for a mailing addresses http://www.state.gov/	8 U.S.C. §1481(a)(6)	Law says: “(6) making in the United States a formal written renunciation of nationality in such form as may be prescribed by, and before such officer as may be designated by, the Attorney General, whenever the United States shall be in a state of war and the Attorney General shall approve such renunciation as not contrary to the interests of national defense; “	5	
7	Notice the Attorney General via Certified mail with a Proof of Service of Your Change in Citizenship Status. See the following websites for a mailing addresses http://www.usdoj.gov/	8 U.S.C. §1481(a)(6)	Law says: “(6) making in the United States a formal written renunciation of nationality in such form as may be prescribed by, and before such officer as may be designated by, the Attorney General, whenever the United States shall be in a state of war and the Attorney General shall approve such renunciation as not contrary to the interests of national defense; “	5	
8	Publish a notice in the paper of your new citizenship status and obtain an “Affidavit of Notice” from your newspaper.	See your state’s legal notice requirement in the statutes.	Use the same language as item 5 above.	6	
9	File an IRS Form W-8	IRS Publication	This clarifies your status with the	8	

#	Title	Reference(s)	Description	Note(s)- see below	Date accomplished ✓
	with the IRS via Certified mail with a Proof of Service and ask them to update their records to reflect “nonresident alien” status for the purposes of income taxes	519-U.S. Tax Guide for Aliens	IRS as a “nonresident alien” for the purposes of the income tax and ensures that their records reflect your proper status. See section 5.3 of the <i>Great IRS Hoax</i> entitled “Know Your Proper Filing Status” for more details. Declares your reasons for expatriation.		
10	File an IRS Form W-8 with your employer and ask them to update their records to reflect “nonresident alien” status for the purposes of income taxes.	IRS Publication 519-U.S. Tax Guide for Aliens	This clarifies your status with your employer as a “nonresident alien” for the purposes of the income tax and ensures that their records reflect your proper status.		
11	Update/reapply for your U.S. passport	Dept. of State form DS-011: Application for Passport	Turn in your old passport to the Secretary of State and apply for a new one with the DS-011 form. On the form, do the following: 1. Blocks 14, 15, 16: Check no for “U.S. citizen” and replace with “National under 8 U.S.C. 1101(a)(22)(B)” 2. Block 4, Place of birth: Put your city and state (e.g. California) 3. COUNTRY: Put your state name (e.g. California). Do not provide an SSN and use the form for a NEW passport, not a renewal.	9	

NOTES:

1. **Doing a Rescission on all IRS Form 1040 Signatures with the IRS.** This step involves stating the following:

I, _____, Citizen _____ of _____, (state) and domiciled in _____ [county], _____, one of the American union States, hereby extinguish, rescind, revoke, cancel, abrogate, annul, nullify, discharge, and make void *ab initio* all signatures, belonging to me, on all previously filed Internal Revenue Service, W-4 Forms, 1040 Forms and all State Income Tax Forms and all powers of attorneys, real and implied, connected thereto, on the grounds that my purported consent was not voluntarily and freely obtained, but was made through mistake, duress, fraud, and undue influence exercised by your agency and my employer. Pursuant to Contract Law: “All 1040 and W-4 Forms are, hereby, extinguished by this rescission.”

Rescission: (*Black's 6th Edition Law Dictionary*) “To abrogate, annul, avoid, or cancel a contract; particularly, nullifying a contract by the act of a party. The right of rescission is the right to cancel (rescind) a contract upon the occurrence of certain kinds of default by the contracting party. To declare a contract void in its inception and to put an end to it as though it never were. *Russel v. Stephens*, 191 Wash. 314, 71 P.2d 3031...A rescission amounts to the unmaking of a contract, or an undoing of it from the beginning. It necessarily involves a repudiation of the contract and a refusal of the moving party to be bound by it...”

I was induced by fraud and duress to sign such forms and I was denied full disclosure of the voluntary nature of such forms. I was mislead by those who knew, or should have known, into believing that filing such forms was mandatory

1 and/or implied, were unconscionable and grossly unfair to me. I was unduly influenced by the stronger bargaining
2 power of my employer, the Internal Revenue Service and the State Tax agency, and acted under an implied threat and
3 fear of losing my job and my property and out of fear of potential imprisonment for non-compliance. Any alleged
4 consent is null and void as it was given under duress, by mistake, and by fraud. Notwithstanding any information
5 which you may have to the contrary, any forms that have been filed, and any implied quasi contracts that you may feel
6 you have with me, were filed illegally and unlawfully and are without force/and or effect.

7 I further revoke, rescind, and make void *ab initio* all powers of attorney pertaining to me for any and all
8 governmental/quasi/colorable agencies and/or Departments created under the authority of Art. I, Sec. 8, Cl. 17, and/or
9 Art. IV, Sec. 3, Cl. 2 of the Constitution of the United States.

10

11 2. **Revoking your Election to Treat Real Property Income as Effectively Connected to a Trade or Business in the**
12 **United States:**

13 2.1. ***WARNING!***: An election to treat real property (real estate) income as effectively connected with a trade or
14 business in the United States is automatically made when one files an IRS form 1040 for the first time, and can
15 only be revoked by strictly following procedures. This is discussed further in section 5.3.4, which we won't
16 repeat hear.

17 2.2. 26 CFR § 1.871-10(a) states:

18 *The election may be made whether or not the taxpayer is engaged in trade or business in the United States*
19 *during the taxable year for which the election is made or whether or not the taxpayer has income from real*
20 *property which for the taxable year is effectively connected with the conduct of a trade or business in the United*
21 *States, but it may be made only with respect to that income from sources within the United States which, without*
22 *regard to this section, is not effectively connected for the taxable year with the conduct of a trade or business in*
23 *the United States by the taxpayer.*

24 *If for the taxable year the taxpayer has no income from real property located in the United States, or from any*
25 *interest in such property, which is subject to the tax imposed by section 871(a) or 881(a), the election may not*
26 *be made.*

27 *But if an election has been properly made under this section for a taxable year, the election remains in effect,*
28 *unless properly revoked, for subsequent taxable years even though during any such subsequent taxable year*
29 *there is no income from the real property, or interest therein, in respect of which the election applies.*

30 2.3. To revoke your election, follow the procedures shown in 26 CFR § 1.871-10. Below is what you need to do:

31 2.3.1. *"If the taxpayer revokes the initial election without the consent of the Commissioner he must file*
32 *amended income tax returns, or claims for credit or refund, where applicable, for the taxable years to which*
33 *the revocation applies."* 26 CFR § 1.871-10(d)

34 2.3.2. Revocation of election requires the consent of the Commissioner of Internal Revenue:

35 *"(iii) Written request required. A request to revoke an election made under this section when such*
36 *revocation requires the consent of the Commissioner, or to make a new election when such election requires*
37 *the consent of the Commissioner, shall be made in writing and shall be addressed to the Director of*
38 *International Operations, Internal Revenue Service, Washington, DC 20225. The request shall include the*
39 *name and address of the taxpayer and shall be signed by the taxpayer or his duly authorized representative. It*
40 *must specify the taxable year for which the revocation or new election is to be effective and shall be filed*
41 *within 75 days after the close of the first taxable year for which it is desired to make the change. The request*
42 *must specify the grounds which are considered to justify the revocation or new election. The Director of*
43 *International Operations may require such other information as may be necessary in order to determine*
44 *whether the proposed change will be permitted. A copy of the consent by the Director of International*
45 *Operations shall be attached to the taxpayer's return required under section 6012 and the regulations*
46 *thereunder for the taxable year for which the revocation or new election is effective. A copy of such consent*
47 *may not be filed with any return under section 6851 and the regulations thereunder."* 26 CFR § 1.871-

48 10(d)(2)(iii)

49 2.3.3. You will note that you DON'T need the IRS commissioner's consent to make a voluntary election
50 and you can revoke it within the first taxable year you make it by filing a 1040 form, but you need his
51 consent to revoke an election. You will also note that the regulations don't prescribe the criteria under
52 which the commissioner may deny a Revocation of Election. This, of course, represents a violation of due
53 process of law and the 5th Amendment property protections and represents a "trap" set by the government to

suck you into the federal zone and keep you there so they can rob you blind. This is skullduggery at its finest, and there is no reason why you should need to ask for someone else's permission to have control of your assets and income back. The one-way diodes and check valves in the District of Criminals (Washington, D.C.) came up with this trick to make it easy to continue plundering your assets.

2.4. We have a sample form in Section 3.6.5 for accomplishing the revocation of election.

3. **Changing Your Voter Registration:**

3.1. Most states require you to sign a voter registration affidavit stating that you are a "U.S. CITIZEN" in order to vote in state elections. They almost never define what they mean by this term on the form or in their election laws so you should specify what it means on the form. This form is microfilmed by the registrar of voters and made into an official recorded state document. You need to be sure that the form properly reflects your choice of citizenship status by modifying the form to add the following explanatory paragraph in any area they give you room to write on the form:

I, _____ (your name) do declare under penalty of perjury under the laws of my state from "without" the federal United States that I do not reside or have a domicile on federal property or territory and that I am a not federal "U.S. citizen" or "citizen of the [federal] United States" under "acts of Congress" as identified in 8 U.S.C. §1401. I hereby abandon any privileges and immunities granted therein by virtue of my failure to intend or consent to having such citizenship status. I retain my natural born status as a "national of the United States of America" or a "non-citizen national" as described in 8 U.S.C. §1101(a)(22)(B). I preserve and reserve all my unalienable Rights that are inherent from my Creator, at all times. I waive no rights at any time, including by operation of any implied contract asserted by the government. [UCC 1-207](#)

3.2. In case what you write on the form is unclear, you also need to attach an additional page. If you attach an additional page to this affidavit, the attachment is usually not recorded with the original affidavit and does not become evidence, so you will need to put a note on the Affidavit form not close to the borders so it will be microfiched successfully that states "Not valid without attached additional Affidavit of Clarification and Citizenship for Voter Registration".

3.3. You will find a copy of the recommended page to attach to your voter registration in Section 3.6.6 entitled Voter Registration Affidavit Attachment.

3.4. Get a notarized copy of your voter registration that includes the attachment from your county recorder after you file your affidavit in the manner above. This will become very important legal evidence should your citizenship ever be questioned in court.

4. **Update your government security clearance.** Add the Affidavit of Clarification of Citizenship for Security Clearance found in section 10.6.7 to your security clearance. If you have already made the security clearance application, come in after the fact and have them attach the affidavit to your application. This will clarify your citizenship.

5. **Notice the Secretary of State of the U.S. and the Attorney General via Certified mail with a proof of service of your Citizenship Status:**

5.1. Send them a letter stating the following:

"I, John [and/or Jane Doe] in the name of the Almighty Creator, By [my/our] Declaration of Independence solemnly Publish and Declare [my/our] intention and my right to abandon "citizen of the [federal] United States" status under 8 U.S.C. §1401 and under all federal statutes and to return to my natural born status as a "non-citizen national" or a "national of the United States" under 8 U.S.C. §1101(a)(22)(B). I hereby relinquish [my/our] res in trust to the foreign jurisdiction known as the municipal corporation of the District of Columbia, a democracy, and return to the Republic. Any and all past and present political ties implied by operation of law or otherwise in trust with the democracy as a consequence of any citizenship ties the government might allege, is hereby dissolved. I, John [and/or Jane Doe] have full power to contract, establish commerce as guaranteed by the full 10 Amendments to the Bill of Rights to the Constitution of the [u]nited States of America, a Republic.

"You have 20 days to respond to this legal notice, and failure to respond shall cause a legal Notice of Default to be Served upon you attesting to my new legal and/or citizenship status."

5.2. You also might want to attach to this letter as an enclosure the Amendment/abandonment of Citizenship Notice found in Section 3.6.9.

5.3. Be sure to keep a notarized copy of the letter(s) so you can use them as evidence in court of your citizenship status. Serve copies, and not the originals, so that they are more authentic and forceful as evidence.

6. **Publish a notice in the newspaper of new citizenship status.**

- 1 6.1. Publish the following notice in your local newspaper, and conform with your State's legal notice
2 requirements:

3 **DECLARATION OF INDEPENDENCE**

4 *"I, John [and/or Jane Doe] in the name of the Almighty Creator, By [my/our] Declaration of Independence
5 solemnly Publish and Declare [my/our] intention and my right to abandon "citizen of the [federal] United
6 States" status under 8 U.S.C. §1401 and under all federal statutes and to return to my natural born status as a
7 "non-citizen national" or a "national of the United States" under 8 U.S.C. §1101(a)(22)(B). I hereby
8 relinquish [my/our] res in trust to the foreign jurisdiction known as the municipal corporation of the District of
9 Columbia, a democracy, and return to the Republic. Any and all past and present political ties implied by
10 operation of law or otherwise in trust with the democracy as a consequence of any citizenship ties the
11 government might allege, is hereby dissolved. I, John [and/or Jane Doe] have full power to contract, establish
12 commerce as guaranteed by the full 10 Amendments to the Bill of Rights to the Constitution of the [u]nited
13 States of America, a Republic. <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>"*

- 14 6.2. Obtain an "Affidavit of Notice" from the newspaper after you publish the above.

15 **7. Rescind your application for Social Security and send a revised SS-5 form to the Social Security Administration**

- 16 7.1. The SS-5 form is the form used to request a new or duplicate social security card. Block 3 is used to identify
17 your citizenship. The choices are:

- 18 7.1.1. U.S.[**] citizen.
19 7.1.2. Legal alien allowed to work.
20 7.1.3. Legal alien not allowed to work
21 7.1.4. Other

- 22 7.2. **WARNING:** Do NOT check the box that says "U.S. citizen"! Instead, you should check the box that says
23 "Other" and then write the word "American" next to "Other". According to the instructions on page 1 of the
24 form, if you check "Other" then:

25 *If you check "Other", you need to provide proof you are entitled to a federally-funded benefit for which Social
26 Security number is required as a condition for you to receive payment.*

- 27 7.3. In this case, the proof is your birth certificate listing where you were born. It should show that you were NOT
28 born in a federal territory or military hospital, but in a location other than the U.S.**, which includes the District
29 of Columbia or a U.S.** possession.

- 30 7.4. Make a copy of the form and write an affidavit of proof of service to attach with the form that is notarized by
31 a notary. Keep a copy of this notarized copy for your records to prove your correct citizenship.

- 32 7.5. There is a presumption found in [26 CFR § 301.6109-1\(b\)](#) that if you submit a tax return to the U.S.
33 government, then you are by default a "U.S.** person" unless you refute this presumption with proof. As a
34 presumed U.S.** citizen or a "U.S.** person", you have NO constitutional rights! Here is what the law says
35 about the requirement to provide a social security number when furnishing returns:

36 *(b) Requirement to furnish one's own number--(1) U.S. persons. Every U.S. person who makes under this title a
37 return, statement, or other document must furnish its own taxpayer identifying number as required by the forms
38 and the accompanying instructions.*

39 The point is that if you aren't a U.S.** citizen, then you AREN'T required to provide an identifying number on
40 any tax return. That's the foundation of the reason in this section why we want you to expatriate.

- 41 7.6. Even more interestingly, under [26 CFR §301.6109-1\(g\)](#), having a social security number creates a
42 presumption that you are a "U.S.** citizen" and you therefore have to rebut the presumption. If you want to
43 overcome the presumption that you are a U.S. citizen or U.S.** person, then you must request a change in the
44 status of your Social Security Number! Here is what the law says about the requirement to provide a social
45 security number when furnishing returns:

46 *(g) Special rules for taxpayer identifying numbers issued to foreign persons--(1) General rule--(i) Social
47 security number. A social security number is generally identified in the records and database of the Internal
48 Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a
49 different status for the number by providing proof of foreign status with the Internal Revenue Service under
50 such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal
51 Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal
52 Revenue Service will assign this status to the individual's social security number.*

7.7. We have a sample letter in Section 3.6.8 entitled "SSA Notice of Change in Citizenship" for you to attach to your SS-5 form.

8. IRS Form 8854: Expatriation Information Statement

8.1. Submitting this form is required to expatriate your "citizen of the United States" status under the Fourteenth Amendment. However, there is no requirement that you must fill out anything on the form other than your name and identifying number.

8.2. **WARNING:** Do not fill out the IRS Form 8854 or submit to the IRS! You aren't expatriating your "citizen of the United States" status under the Fourteenth Amendment, but are only correcting government records about you. According to the instructions for this form, failure to fill out the form can cause a penalty of \$1,000 for every year of the 10 years following the expatriation, plus 5% of the tax required to be paid.

8.3. The instructions for this form DO NOT include a Privacy Act statement, and therefore completion of the form is voluntary and not mandatory as per Public Law 96-511.

8.4. According to the form, you should file with the nearest American Citizens Service Unit, Consular Section, of the nearest American Embassy.

9. Updating Your U.S. Passport

9.1. Those who are “non-citizen nationals of the United States” under [8 U.S.C. §1452](#) have a special endorsement or amendment on their passport, which usually appears on page 24 under the section entitled “Amendments and Endorsements”. The government makes the determination that you are a “non-citizen national” based on the evidence of citizenship you submit to them. There is no block on the passport to request that status, so you should attach a sheet or explanation to the DS-11 passport application requesting that status. A good place to start in constructing that attachment is our white paper entitled “Why you are a ‘national’ or a ‘state national’ and not a ‘U.S. citizen’” available on the Family Guardian Website at:

<http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyAUSNational.pdf>

9.2. When you fill out this form, make sure you put in blocks 14, 15, and 16 under "U.S. CITIZEN?" the answer "NO" and then next to it write "NATIONAL, 8 U.S.C. §1101(a)(22)(B)". In the "COUNTRY" block, put the name of your state, such as "California". Note the last page, which says that 26 U.S.C. §6039E requires providing name and social security number to the IRS or else a penalty of \$500 will be assessed unless a *reasonable cause* (6039E(d)) can be shown for noncompliance. This penalty **IS BOGUS**, because:

9.2.1. 6039E applies to "U.S. passports", but the passport issued actually says "United States *of America*" and not "United States" on the front cover, so the penalty can't apply anyway. There is no such thing as a "United States" passport!

9.2.2. 6039E says in paragraph (b)(1) that the number which must be provided is "the taxpayer's TIN" if any. Well, the treasury regulations say that an SSN is **NOT** a TIN, so even though the box says "SSN" on the form, they are really asking for a TIN and you aren't required to put the SSN on the form. TIN's are only issued to aliens, and aliens DO NOT apply for passports!

26 CFR §301.6109-1(d)(3)

(3) IRS individual taxpayer identification number -- (i) Definition. The term IRS individual taxpayer identification number means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. The term IRS individual taxpayer identification number does not refer to a social security number or an account number for use in employment for wages. For purposes of this section, the term alien individual means an individual who is not a citizen or national of the United States.

9.2.3. There are no implementing regulations for it like the similar section [26 U.S.C. §6039](#) (under 26 CFR 1.6039-1) applying to corporations even though [IRC 7805](#) mandates enforcement implementing regulations.

9.2.4. The Western State Law Review article entitled "[Passports, Social Security Numbers, and 26 U.S.C. §6039E](#)" analyzes the requirement to provide SSN's on passport applications and concludes that it is an unconstitutional Bill of Attainder which may not be enforced. In effect, including the number on the form amounts to constructive fraud and violation of rights.

9.2.5. Even if the penalty statute *had* implementing regulations as required, the penalty could only be assessed for corporate persons residing in the territorial jurisdiction of the *federal* United States as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#). If it was applied to natural persons, it would violate [Article 1, Section 9, Clause 3](#) of the U.S. Constitution prohibiting [Bills of Attainder](#). It would also violate the [First Amendment](#), which guarantees us the right to NOT communicate with our government as a protected type of free speech.

1 9.3. Therefore, for SSN put "NONE VALID" or "5th Amendment" or "Private" and put an asterisk next to it with a
2 note at the bottom of the form saying "I.R.C. 6039E has no implementing regulations and therefore penalties may
3 not be lawfully assessed". Also, even if you have an SSN, it is not valid because it was issued without your
4 consent (in most cases) and under fraud and duress. See [Asseveration of Coercion](#) for details.

5 9.4. If you are issued a passport that doesn't have the "non-citizen national" endorsement in the back on page 24,
6 you can amend the passport later by contacting the National Passport Information Center (NPIC) at:

7 <http://travel.state.gov/npicinfo.html>

8 9.5. If you have problems getting your status as a "non-citizen national" recognized, you can call the Legal and
9 Advisory Services section of the Department of State at 202-263-2662. You can also call the Passport Duty
10 Officer, who can be reached at 202-663-2465. We talked to the passport Duty Officer, David Carter, on April 15,
11 2004 and asked him about the relationship between being a "U.S. citizen" on a passport form and the status of
12 being a "U.S. citizen" under federal law found in 8 U.S.C. §1401. Here are some very revealing things that he
13 said:

14 a. "The 'U.S. Citizen' status on a DS-11 passport form means a 14th Amendment citizen."

15 b. "There is no relationship between being a Fourteenth Amendment citizen and a 'U.S. citizen' under 8 U.S.C.
16 1401."

17 c. "Native Americans can get passports and are considered 'U.S. citizens'"

18 d. "A passport is not proof of 14th Amendment citizenship. If you say you are a 'U.S. citizen' and you present a
19 passport, then you are. If you say you are not a 'U.S. citizen' and present a passport, then you aren't."

20 9.6. To amend a passport you already have to indicate that you are a "non-citizen national of the United States",
21 you need to fill out an Amendment Validation Request, form DS-19, and attach an explanation of what you want.
22 We have a sample Passport Amendment Request form letter intended to accomplish this in section 3.6.15.
23

WARNING: When you call the IRS, like we did, and you remind them that you are a nonresident alien, the first question they will ask you is: "What country are you a citizen of?" They will do this to see if you are expatriating to avoid tax. They will ask the question without knowing or understanding such things as:

- The definition of the term "United States**" in federal statutes, which means the federal zone by default.
- That there are two classes of citizens defined in the U.S. codes: "Nationals" and "citizens" of the United States.

This is a trap to take the conversation off the critical issues and you ought to avoid it. The safest answer to this question that will keep the discussion focused where it needs to be is to say:

"That is my business and I'm not obligated to tell you anything under the First and Fifth Amendments to the U.S. Constitution."

If you start to tell them you are a national and not a citizen of the U.S., your typical and misinformed and ignorant IRS agent, like the one we spoke with, will probably interrupt you in mid-sentence and go into a long and angry tirade and try to pull a guilt trip on you by saying such things as:

- "I'm a taxpayer and I don't enjoy paying for freeloaders like you!"
- "You ought to be ashamed of yourself for accepting the blessings of living in this country and not paying for them!"
- "Someone has to pay for the roads you drive on, and who if it isn't you?"
- "I'm sorry, but I just can't control myself. This makes me mad! If you think I'm angry now, just keep talking."

Those of you educated in psychology will recognize this type of behavior immediately as "verbal abuse" and "harassment". The only way it wouldn't be harassment and verbal abuse is if the agent was calm, reasonable, able and willing to listen and respond to opposing points of view, and willing to offer facts and evidence to support his position. If you want to learn more about how verbal abuse works, we refer you to the Family Constitution, section 3.10, which you can download for free from the Family Guardian Website at:

<http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>

The manipulative agent will then say he is so mad that he doesn't want to talk any longer because he might get more uncivil. He won't even give you the chance to respond or get equal time, because he isn't interested in the law or the facts...only in getting his way. He is trained to use such verbally abusive techniques because they are effective against weak-willed or budding new patriots who refuse to pay a voluntary income tax for which they aren't liable. It keeps the "sheeple" (docile and ignorant people) in line. It is the same fear and intimidation approach that DOJ lawyers who prosecute tax avoiders will use in front of juries. You should get used to it and have a good comeback for it that you have practiced on friends and associates.

If you are cornered into addressing these kinds of verbally abusive socialist arguments, the best approach to use against demagoguery of this kind is to quote the research in section 1.10, where we did a detailed analysis of the federal budget and proved that we can fund all of the core functions of the government WITHOUT mandatory income taxes, including defense, roads, courts, and jails. You should say:

- Both the U.S. Congress in the Statutes at Large and the federal courts have reiterated that I am perfectly within my rights to abandon "U.S. citizen" status under 8 U.S.C. §1401 to become a "non-citizen national" under 8 U.S.C. §1101(a)(22)(B) because all citizenship must be consensual and I don't consent, nor are you authorized to tell me what my intentions are related to citizenship. Shame on you for criticizing me for exercising rights that are protected by law. Here is what our Congress said about expatriating our citizenship:

"the right of expatriation [including expatriation from the District of Columbia or "U.S. Inc", the corporation] is a natural and inherent right of all people, indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness," and decreed that "any declaration, instruction, opinion, order, or decision of any officers of this government which denies, restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the fundamental principles of this government." 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940)

- The reason it is so hard to pay for the core functions of government is because the lazy and irresponsible Congress just doesn't have the discipline to balance the budget, so we accumulate all this debt that interferes with paying for more important government functions and this unnecessarily raises the federal budget.
- We have a moral obligation to take care of older people but should *not* have a *legal* obligation or liability, and it ought to be a function of the family and the church to do this but not the government.
- You are a true blue socialist who doesn't belong in a free country like this. There is no reason why capitalism can't work in the government like it works everywhere else. Why do you insist on forcing me to pay for benefits I don't want? Is a compelled benefit really a benefit, or just slavery disguised as government benevolence? I don't want socialist security or Medicare or unemployment insurance from the government and I will take care of myself, thank you.
- The roads are paid for by gas taxes, and if they aren't, we ought to raise those taxes! The military, the roads, and the prisons are paid for by import taxes and excise taxes other than income taxes.
- If you don't believe me, then download your free copy of the Great IRS Hoax book and read section 1.10 for yourself. Or better yet, do your own research and prove me wrong. I'm perfectly willing to engage in extended debate with you founded on real facts if you'd like. I would enjoy that. Your unwillingness to debate the real facts and research is just evidence of how unreasonable your position is. I don't need to hear your verbal abuse, I need to hear the facts you base your conclusions on.
- The only thing income taxes pay for is SOCIALISM and the welfare state, which I strongly disapprove of and object my tax payer dollars going to. All the socialist programs, including Social Security and Medicare, are going bankrupt anyway so why do we support them? Do you honestly believe your Social Security will support you when you are old? In countries like Chile, they had to eliminate their social security program and privatize it, because it destroyed itself. I don't object to welfare programs, I just object to being forced to participate in or subsidize them. Let those people who want the programs pay for them, but don't force me to participate in them because this is a free country.

¹ In the past, we advocated obtaining a "certificate of non-citizen National Status" under the authority of [8 U.S.C. §1452](#). A number of readers tried this, but eventually the Department of State discontinued the practice. The reason they gave for doing so was as follows:

1 *"As the Department has received few requests, there is no justification for the creation of a non-citizen national
2 certificate. Designing a separate document that includes anti-fraud mechanisms was seen as an inefficient
3 expenditure of resources. Therefore, the Department determined that those who would be eligible to apply for
4 such a certificate may apply for a United States passport that would delineate and certify their status as a
5 national but not a citizen of the United States." [see http://travel.state.gov/noncit_cert.html]*

6 It's important to note that a passport is not an adequate substitute for a "certificate of non-citizen national status" under [8 U.S.C. §1452](#). The reason is because the only thing the passport says is "citizen/national" and doesn't distinguish which of
7 the two that you are. The only thing that reflects your true "non-citizen national status" is the passport application itself and
8 not the passport that they issue. Furthermore, when you get the passport, the Dept. of State agent will tell you that they
9 aren't allowed to give you a certified copy of the original DS-11 passport application you submitted. They obviously don't
10 want the slaves to have the key to their chains so they can escape the federal plantation. Consequently, you must send a
11 Privacy Act Request to the U.S. Dept. of State asking for a certified copy of the original passport application. This will
12 become the equivalent of your "certificate of non-citizen National Status" under [8 U.S.C. §1452](#). Below is a link to an
13 instruction sheet we obtained through the Freedom of Information Act explaining how to get an Authenticated copy of your
14 passport application and other records.

16 <http://famguardian.org/TaxFreedom/Instructions/3.13ObtainingPassportRecords.pdf>

17 To get a certified copy of your passport records, you must send a check for \$30 for the first copy and \$20.00 for each
18 additional copy. There is no charge when a request is submitted in connection with a request for Federal, State, or
19 municipal benefits or when a court of competent jurisdiction orders production of the record. Send your request to:

20 *Department of State
21 Passport Services
22 Research and Liaison Section
23 Room 500
24 1111 19th Street, N.W.
25 Washington, D.C. 20524-1705*

26 We have prepared a form letter for the purpose of requesting certified copies of your passport records, which appears later
27 in section 3.6.13 of this book.

28 If you want to get specific legal questions answered about passports, please format your questions in a letter and send that
29 letter to the Legal Division of the Passport Office of the Department of State at the address below:

30 *Passport Office
31 Legal Division
32 2100 Pennsylvania Ave NW
33 Washington, DC 20037
34 Attn: Sharon Palmer-Royston, Chief Legal Assistant*

35 You can also request documents or evidence from the Department of State FOIA, but don't ask them legal questions:

36 *Office of Information Programs and Services
37 A/RPS/IPS/RL
38 U.S. Department of State, SA-2
39 Washington, D.C. 20522-6001
40 Voice: (202) 261-8314
41 Fax: (202) 261-8579*

42 For further information about passports:

- 43 • Department of State Website: <http://travel.state.gov>
44 • Department of State Passport Services: http://travel.state.gov/passport_services.html
45 • National Passport Information Center: <http://travel.state.gov/npicinfo.html>

46 **2.5.3.14 Change your filing status to nonresident alien and “denumber” Yourself**

Related steps:

Sovereignty Forms and Instructions, version 1.15

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<http://famguardian.org/>

- [1.1 Don't Give your Children Social Security Numbers](#)
- [3.8 Move your Assets to banks that don't require a social security number](#)
- [3.17 Quit Social Security and Rescind the number assigned to you](#)
- [4.13 Stop Employer Withholding of Income Taxes](#)
- [4.20 Terminate Social Security benefits and your Socialist Security Number](#)

Related forms:

- [4.8: Revocation of Election by Nonresident Alien to Treat Income as Effectively Connected with a Trade or Business in the \[federal\] United States](#)
- [4.15: Letter to County Assessor to Remove SSN from your Real Property](#)
- [General purpose form to give to people who ask for your SSN](#)
INS Form I-9 Employment Letter to INS
- [Attachment to form W-8](#)
- [Letter to Employers for private consultants receiving IRS form 1099](#)
- [IRS Form W-8BEN](#)
- [IRS Form W-8 Substitute](#)
- [Amended IRS Form W-8BEN](#)
- [DD Form 149: Application for Correction of Military Record Under the Provisions of Title 10, U.S. Code, Section 1552](#)

Related publications:

- [Federal and State Withholding Options for Private Employers](#)-pamphlet that tells how to stop withholding as a nonresident alien
- [Resignation of Compelled Social Security Trustee](#)-allow you to lawfully quit Social Security
- [Nonresident Alien Position](#) (OFFSITE LINK)-explains why people born and living within states of the Union are nonresident aliens
- [About SSNs and TINs on Government Tax Forms](#) (OFFSITE LINK)-describes proper use of SSNs and TINs
- [Who are "taxpayers" and who needs a "Taxpayer Identification Number"](#) (OFFSITE LINK)-explains who "taxpayers" really are
- [About IRS Form W-8BEN](#) (OFFSITE LINK)-very important article which shows how to fill out this important form
- [Correcting Erroneous 1099's](#) (OFFSITE LINK)-how to correct false reports of "trade or business" earnings
- [About IRS form 4852](#) (OFFSITE LINK)-how to correct false W-2's filed by misinformed private employers

1

2 When we say "change your filing status" in the title of this section, we don't mean to suggest that changing documentation
 3 is going to change who or what you lawfully and truly are, nor are we suggesting that you misrepresent your status or any
 4 of your lawful choices. Instead, we are referring to the fact that the you have been unknowingly filling out the wrong tax
 5 form, the IRS Form 1040, for most of your adult life, and doing so has caused the IRS to believe facts that were not in fact
 6 true about you. At this point in your reading, if you have followed the previous steps, you now know that:

- 7 1. You, as a person born within a state of the Union and outside of exclusive federal jurisdiction are a "nonresident alien",
 8 a "national" under [8 U.S.C. §1101\(a\)\(21\)](#), and not a "U.S. citizen" under [8 U.S.C. §1401](#).
- 9 2. I.R.C. Subtitle A income taxes have a "domicile" in the District of Columbia as a prerequisite and that you don't have a
 10 domicile there and are therefore a "nonresident alien". See [Great IRS Hoax](#), sections 5.4.5 through 5.4.5.11 and:
<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>
- 11 3. The only people who can lawfully and correctly file the IRS form 1040 are those with a domicile in the District of
 12 Columbia, which includes residents and "U.S. citizens" who are temporarily abroad and come under [26 U.S.C. §911](#).
- 13 4. The only thing that can go on IRS form 1040 is "trade or business" income from sources within the "United States",
 14 which is defined as the District of Columbia in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#).
- 15 5. Most people don't have "trade or business" income, because most people do not have contracts or employment with
 16 the federal government. Therefore, the W-2 and 1099 forms filed against them are false and need to be amended. See:
 17 5.1. Correcting Erroneous IRS form 1099's:
<http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm>
- 18 5.2. About IRS form 4852: <http://sedm.org/Forms/Tax/4852/AboutIRSForm4852.htm>
- 19 6. "nonresident aliens" can elect to be treated as "residents" under [26 U.S.C. §6013\(g\)](#), which is the only case in which
 20 they can lawfully file IRS form 1040. Otherwise, the only form they can file is IRS form 1040NR.
- 21 7. That those who have and use "Social Security Numbers" are all treated as federal "employees". See "Why Your
 22 Government is Either a Thief or You Are a Federal Employee for Federal Income Tax Purposes", form #05.008:
<http://sedm.org/Forms/FormIndex.htm>

- 1 8. That earnings in connection with a "trade or business" essentially are earnings as a federal "employee", contractor, or
2 agent. See Great IRS Hoax, sections 5.6.13 through 5.6.13.12 and:
3 <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>
- 4 9. You are not a "taxpayer" if you have no earnings connected to a "trade or business". Therefore, every piece of IRS
5 correspondence that comes to you which says "Dear Taxpayer" is erroneous and is not addressing you. See:
6 <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 7 10. The only people who need government numbers are federal "employees", contractors, agents, and "taxpayers". Since
8 you are none of these, the identifying number in nearly every government record about you is simply WRONG and
9 needs to be eliminated.

10 This section will therefore show you how to correctly explain and document your truthful, lawful status on government
11 forms so that you can immediately quit committing perjury under penalty of perjury and stop misleading the government
12 about your true status. This will get you out of their databases and off the RADAR screen that you never should have been
13 on to begin with if they had put the WHOLE truth in the IRS publications and quit lying to the public about what the law
14 says. See:

15 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

16 We also emphasize that this section is intended for use by those who have lawfully exercised their political rights to follow
17 *all* the previous steps in the process up to this point as best they can. If you haven't done this, then please go back and
18 make sure you have, because if you haven't, then you may be committing perjury or putting false information on
19 government forms by completing some parts of this step. We certainly don't ever want that to happen, so please be careful
20 because everything described in this book is meant only to describe lawful activities that are beyond reproach. For instance,
21 if you haven't completed the free *Resignation of Compelled Social Security Trustee* form:

22 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

23 ...then you may still be a "federal employee" and therefore a "taxpayer" in certain circumstances. Therefore, following the
24 steps outlined here in the sequence presented is important so you don't discredit yourself or us, and so that you are never
25 accused of committing perjury or fraud or violating any law. The content of this book is intended to keep you out of
26 trouble and allow you to lawfully protect and defend your sovereignty.

27 The other very important thing to remember at this point, is that although this step, when properly done, is entirely lawful,
28 it could easily be misrepresented by a corrupted government lawyer in court to "appear" unlawful. If this is done, and you
29 haven't done your homework and read at least chapters 3 through 5 of the Great IRS Hoax book, then he will victimize you
30 in court with your own ignorance and then use that win as an excuse to call everything in this book or on the Family
31 Guardian website a scam, which you know isn't the case if you have read this far. Therefore, we cannot emphasize enough
32 throughout this book:

33 1. You should not be doing anything documented in this book unless you meet the criteria identified in the Disclaimer
34 statement under the section entitled "Intended Audience":
35 <http://famguardian.org/disclaimer.htm>

36 2. Get thoroughly educated BEFORE you even consider applying anything in this book, should you decide to do so.
37 Read at least chapters 3 through 5 of our free *Great IRS Hoax* book and make sure you understand it as best you can.
38 This book is not a war against the government, it is a war against ignorance. Legal ignorance of the general public is
39 what has caused most of the corruption and injustice that exists in our present tax system.
40 3. After you have educated yourself, you will have a good defense against most tax crimes. All tax crimes under the
41 Internal Revenue Code have "willfulness" as a prerequisite, which means that you must know that a legal requirement
42 exists to do something and you must decide voluntarily to disregard that requirement. See the free form number
43 05.007 entitled "Reasonable Belief About Tax Liability" below:

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

45 If you have studied the law for yourself, know how to do legal research to investigate the false claims of others, and
46 have a firm personal conviction that what is contained here is true based on your own reading of the law, and most

1 importantly, if you can forcefully and convincingly explain that conviction using the law yourself, then you will have a
2 strong defense if anyone ever tries to accuse you of committing a tax crime or falsifying a government form.
3 4. Do not do anything documented in this book unless you understand exactly what it is being done and why it is being
4 done. If you find something that is inconsistent with the law, then please let us know so we can fix it
5 IMMEDIATELY. We don't ever want to be accused of providing false or misleading information to anyone, even
6 though that is standard operating procedure for the IRS. If you can't explain in your own words what is being done
7 and why it is being done for any step in this book, and you are blindly following some procedure that you don't
8 understand, then you will surely and eventually become a victim of your own ignorance, and the person who will
9 exploit that ignorance is a deceitful and covetous government that wants to trick you out of your money and thereby
10 make you into their slave in violation of the Thirteenth Amendment. Remember what the "IRS" stands for:
11 "Ignorance Related Slavery".

12 *"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that
13 produces it]." ([Hosea 4:6](#), Bible, NKJV)*

14 **REAL PROPERTY:**

15 If you own real property and the property has a social security number associated with it, you should write the county
16 recorder and tell them that the SSN they have registered for you is wrong and needs to be removed, but don't provide a
17 replacement. By doing so, you are resigning from federal employment and changing the status of your real property from
18 "public property" to "private property". Remember, the Social Security Number is identified in the regulations at [20 CFR
19 §422.103\(d\)](#) as property of the government, which means that anything that has the number attached to it is devoted to a
20 "public use" and comes under federal jurisdiction, which is very bad. We have a sample letter for doing this in section
21 3.6.11 of this book and also in electronic form on the Family Guardian Website in the Sovereignty Forms and Procedures
22 Area (<http://famguardian.org/TaxFreedom/FormsInstr.htm>). This will make it more difficult for creditors and especially the
23 IRS to locate property they can illegally lien or levy. When we tried this, the county recorder called us back to ask for the
24 new social security number, stating that we would qualify for a \$70 annual homeowner's exemption if we provided the
25 number. They are trying to control you and the number makes it easier. We told them that we didn't want the exemption
26 and didn't want a wrong number associated with our real property.

27 **FINANCIAL INSTITUTIONS:**

28 After you have removed your social security number from your real property, the next step is to remove it from all of your
29 financial accounts. In order to remove SSN's and TIN's from your bank and financial accounts, you will need to declare
30 yourself to be a nonresident alien using the procedures we describe subsequently in section 2.5.3.13. You will have a very
31 hard time by any other method. We aren't saying it's impossible, but it is very difficult any other way. You will also make
32 your task of obtaining an account easier if it is a non-interest bearing account, since this kind of account can have no tax
33 consequences because it doesn't earn interest. Without tax consequences, there is no reason for the bank to require an SSN
34 anyway.

35 Most financial institutions will tell you that you can't remove social security number from an existing account. In most
36 cases, you will need to close the account and then open your new account without a social security number by providing an
37 IRS Form W-8 or W-8 BEN documenting your "nonresident alien" status. [26 CFR § 301.6109-1\(g\)](#) allows that
38 **nonresident aliens do not need a social security number or other identifying number.** Therefore, attempt to open the
39 account first by walking into the bank with a W-8 BEN form. Most banks will have the form for you to fill out, but you
40 might want to bring your own along. Use the Substitute W-8 for that purpose, which you can download off our site in the
41 Income Tax Forms and Instructions area. If they give you a bad time about the foreign address you use on the W-8 form
42 because you used an address within the United States*** (outside the federal zone), then refer to section 3.7.1, which has a
43 sample letter you can use to send to your financial institution after your in-person visit that authenticates your nonresident
44 alien status and your lack of need to have a social security number. The simplest way to avoid having to send this letter is
45 to ensure that you use a valid foreign permanent address in block (5). We'll explain how to get one of these later.

46 Whenever the bank states that there is a legal requirement or liability for you to do something, insist that they at least tell
47 you the Treasury Regulation and the section of the Internal Revenue Code from which the requirement derives. Be patient
48 and polite but insist on them telling you the law. Most of the time, the clerk you are dealing with won't know the law and

1 can't answer this question. Therefore, you should insist that they call the corporate legal counsel for assistance. Tell them
2 you won't leave until they answer your question.

3 Before you go to the bank to open an account without an SSN, grab a fine ball-point pen. When you try to open the
4 account, the bank, if they know the law, will say that your account is subject to backup withholding under 26 U.S.C.
5 §3406(a)(1), which states:

6 *United States Code*
7 TITLE 26 - INTERNAL REVENUE CODE
8 Subtitle C - Employment Taxes
9 CHAPTER 24 - COLLECTION OF INCOME TAX AT SOURCE ON WAGES
10 Sec. 3406. Backup withholding

11 (a) Requirement to deduct and withhold
12 (1) In general
13 In the case of any reportable payment, if -
14 (A) the payee fails to furnish his TIN to the payor in the
15 manner required,
16 (B) the Secretary notifies the payor that the TIN furnished
17 by the payee is incorrect,
18 (C) there has been a notified payee underreporting described
19 in subsection (c), or
20 (D) there has been a payee certification failure described in
21 subsection (d),
22 then the payor shall deduct and withhold from such payment a tax
23 equal to 31 percent of such payment.
24 (2) Subparagraphs (C) and (D) of paragraph (1) apply only to
25 interest and dividend payments
26 Subparagraphs (C) and (D) of paragraph (1) shall apply only to
27 reportable interest or dividend payments.

29 When you declare yourself a nonresident alien to escape a requirement to use an SSN, the bank will ask you to prepare and
30 sign an IRS form W-8BEN. This form is an IRS fraud and a hoax for several reasons and can be extremely damning if you
31 don't fill it out correctly. Read the entire form and attached instructions carefully before you fill in or sign anything. We
32 have a sample form on the Family Guardian Website of both the W-8BEN and the W-8 forms. The IRS commits a ruse and
33 a hoax using this form because of the way it defines "beneficial owner", which is as follows:

34 The beneficial owner is the person who is the owner of the income for tax purposes and who beneficially owns
35 the income. Thus, a person receiving income as a nominee, custodian, or agent for another person is not the
36 beneficial owner of the income. **Generally, a person is treated as the owner of the**
37 **income to the extent it is required under U.S. tax principles to include**
38 **the amount paid in gross income on a tax return.** A person who is the owner of
39 income is considered a beneficial owner of that income unless that person is a conduit entity whose
40 participation in a transaction can be disregarded. Generally, the principles of section 7701(l) and Regulations
41 section 1.881-3 apply to determine if a person is a conduit entity.

42 The above underlined statement is technically *incorrect* and creates a *false presumption* (which amounts to duress and
43 violation of due process) that the person in receipt of the income is *liable* for tax. You should therefore prevent yourself
44 from stepping into this due process trap by carefully doing the following to your form:

45 1. Attach the [W-8 Attachment form](#) to your [W-8](#), [W-8BEN](#), or [Substitute W-8](#) and put a mention of a note at the bottom
46 of the form saying "Not valid without two page attachment entitled 'W-8 Attachment' which includes my signature"
47 and get a double-sided photocopy for your records of everything you submitted.

WARNING: If you don't put the attachment on your form, then in many cases, and especially with large international
financial organizations and/or mutual funds, the organization may decide to start reporting your income and
withholding taxes for the country where your permanent address is! This is clearly a result to be avoided.

48 2. Somewhere on the form in very small print where the clerk won't notice, put the word "duress" and your initials, to
49 point out that you were coerced into signing this form. This will invalidate the form for use as evidence in court,
50 because everything used in court can only be used if it was submitted *voluntarily*, which means freely and willfully and

1 without duress. Duress is the presence of unlawful force or restraint. See section 8.4.6, which talks about evidence
2 illegally obtained through duress being inadmissible, in the case of Weeks v. United States. The coercion is as follows:
3

- 4 2.1. The IRS lied to you on the form with their definition of "beneficial owner", because that definition is
5 inconsistent with the tax laws as we explained.
6 2.2. The form is an unlawful demand for information about you that violates the Privacy Act and the Paperwork
7 Reduction Act, and therefore illegally encroaches on your Fifth Amendment right of non self-incrimination.
8 2.3. It is against the law for any government agency, and by implication any private company acting as an agent of
9 the government by forcing signing of government forms, to compel disclosure of SSN's when there is no
10 demonstrated tax consequence to the transaction. See section 3.6.3 for further details. Here is an excerpt from
that section:

11 **42 USC Sec. 408 provides that:**

12 *Whoever ... (8) discloses, uses, or compels the disclosure of the social security number of any person in
13 violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined
14 under title 18 or imprisoned for not more than five years, or both.*

- 15 3. In block (5), which is the "permanent foreign address", the address must list an address in a foreign country. We all
16 know based on reading chapter 5 that even the 50 union states qualify as foreign countries, but the ignorant bank clerk
17 processing your form will freak out if you put an address in the 50 union states. To avoid a scene and to avoid having
18 to write a letter of clarification to the bank management to overrule the clerk found in section 3.5.1, put a real address
19 in a real foreign country. Many people don't have a real address they live at in a foreign country, but consider the
20 following:

- 21 3.1. One option is to look up a legitimate address in a foreign country on the internet and use that. Rooms or
22 apartments for rent listed on the internet are a good source for this kind of information. If the address isn't
23 posted, then call the number and ask them for the address.
24 3.2. The form doesn't say the permanent address in block (5) has to be a place where you live in the foreign
25 country. It's just a permanent mailing address. If you don't have relatives in a foreign country, then you can
26 locate an office services company like Postal Annex or similar postal outlet with PO boxes in a foreign country,
27 say Canada or Mexico. Then you can tell them that you need for them to be a forwarding agent for you at their
28 office for a fee. Tell them you don't want a P.O. box, but instead only need for them to forward your mail
29 received at their office to the address you give them in the states. Some financial organizations won't accept a
30 "Permanent address" that is a PO box on the W-8 form. For such a case, choose a mail forwarding service that
31 doesn't use PO box numbers, but instead uses "Suite XXX" or something similar for the PO box number. That
32 way the address doesn't raise any flags at the financial organization receiving your W-8.

- 33 3.3. There is no regulation or statute that requires someone to live in a foreign country in order to be a nonresident
34 alien. You can live in one of the 50 union states outside of the federal zone and still be a nonresident alien.
35 When a bank told us the Permanent Address had to be outside the country, we demanded the Treasury Regulation
36 that required this, and the legal counsel for the bank (Wells Fargo) gave us a fake regulation number that didn't
37 even exist! The Treasury has exceeded their authority to instruct banks to expect this when you complete the W-
38 8 form. This is a devious way to keep Natural Born Sovereign Citizens who expatriated their U.S.** citizenship
39 from getting accounts without SSN's.

- 40 3.4. If you filed the expatriation document we recommend in section 3.6.9, then you shift from being under the
41 jurisdiction of the United States** government as your "god" to that of the Lord Jesus Christ. Therefore, your
42 permanent home is really in heaven and during your time on earth, you are just passing through. This is a
43 religious belief that it will be very difficult for the courts to fight. For that reason, if you want to put an accurate
44 statement on the form under "Permanent address" that is outside the country and outside the federal zone, you can
45 put "Heaven" and be 100% accurate and consistent with your Christian beliefs! It would be very interesting
46 indeed watching the IRS tangle with that approach in court without violating the First Amendment!

- 47 4. The W-8 form also includes a place for a "mailing address". We make the following recommendations with respect to
48 this address:

- 49 4.1. Use your foreign address if the financial institution will let you.
50 4.2. If the institution won't let you use a foreign address for both your mailing and permanent address, then use a
51 PO box address in the 50 union states.
52 4.3. If you can't use a PO box or don't want to, as a bare minimum, at least append something to the end of your
53 address to thoroughly confuse the government. For instance, if you live on "2565 Main Street", then at least add

1 something to the end of the address to make it appear that you live at a different location than anything else they
2 might try to match up to this, like the IRS records. In this case, file your tax forms with the street address of
3 "2565 Main Street, Apartment 35" and put on your W-8 forms "2565 Main Street, Apartment 60". This way, they
4 can't use either the SSN or the street address to match things up. Do the same kind of trick with your phone
5 numbers as well. For instance, give the IRS your work number and put your home number on anything else, or
6 play with your pager and your cell phone numbers. There should be nothing that allows them to match the
7 identities up between what's on the W-8, your employer, and the IRS. The IRS will be so confused they won't
8 know which way is up!

9 Another trick the IRS and the banks pull with the W-8BEN form is to hand you a "Substitute W-8BEN" form which is
10 entitled something like "*Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and/or*
11 *Foreign Person Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade*
12 *or Business in the United States*". That last phrase "Income Effectively Connected With the Conduct of a Trade or
13 Business in the United States" is a trap, as we learned in section 3.8.1.18 earlier, where we showed you the legal definition
14 of "trade or business", which is a code word for the holding of a political office! If you aren't a Congressman, then you
15 shouldn't be signing anything that associates you with a "trade or business in the United States" because you are in effect
16 saying:

17 "I'm a taxpayer. Come rape me, beat me, and abuse me, because I don't want any rights."

18 Wherever you see that phrase "trade or business in the United States" on the form, you ought to line it out and replace it
19 with "business in the United States of America" or line it out entirely and initial it. This is the only way to stay out of
20 trouble and prevent committing fraud on the form.

21 Keep in mind that because the courts and the IRS itself have ruled that IRS forms and publications cannot be relied upon to
22 sustain a position or a good-faith belief, then the very words on the form may not really mean what you think they mean!
23 This is the same trick the IRS and the Congress played in the tax code. They could mean anything. For instance, they
24 don't define the term "foreign" anywhere on the form. It's anybody's best guess what that means. You shouldn't rely even
25 on the words contained in a form the government itself has said you can't trust, should you? Furthermore, even the Form
26 W-8BEN the government makes the bank give you does not meet the requirements of the Privacy Act, because it does not
27 say whether it is "mandatory" or "voluntary" and does not contain an expiration date! They state under the Paperwork
28 Reduction Notice at the end of the instructions for the form that you are "required" to complete the form, but they never cite
29 the Privacy Act nor ANY law that makes you liable to complete the form. If you want examples of properly prepared
30 Privacy Act compliant forms, refer to the Sovereignty Forms and Procedures area or the Family Guardian Website and then
31 select Evidence in the upper left corner. Scroll down to the bottom in the left window and examine several forms that are
32 Privacy Act Compliant. The reason the government doesn't put the notice on this form is because if they told you the truth,
33 that completing the form is "voluntary" because no law makes you liable to fill it out, then no one would fill it out!

34 Therefore, the W-8BEN is a bogus (fraudulent) government form according to section 5.6.13 earlier in the book. You
35 obviously can't trust anything on a bogus and fraudulent government form. That means you can put whatever you want on
36 the form and not be held accountable because you can't trust what is on the form or even what it is that you are agreeing to.
37 Below are some of the cites from which this position is derived:

38 "IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their
39 advisors... While a good source of general information, publications should not be cited to sustain a position."
40 [IRM, 4.10.7.2.8 (05-14-1999)]

41 **Luhring v. Glotzbach**, 304 F.2d 560 (4th Cir. 1962).
42 **Einhorn v. DeWitt**, 618 F.2d 347 (5th Cir. 1980).
43 **United States v. Goldstein**, 342 F.Supp. 661 (E.D.N.Y. 1972).
44 **Boulez v. C.I.R.**, 810 F.2d 209 (D.C. Cir. 1987).
45 **United States v. Will**, 671 F.2d 963, 967 (6th Cir. 1982).

46
47 Regardless of what you put on your W-8BEN form, the form is considered confidential and the top says "Give this form to
48 the withholding agent or payer. Do not send to the IRS." Therefore, the government won't find out what is on your form
49 after you give it to the bank anyway. However, just to make sure your privacy is protected, you should insist on signing an

1 Opt-Out form preventing the bank from sharing any information about your account with anyone without a valid court
2 order. You would also be wise to put a copyright notice on the W-8 form you submit, telling the bank that they aren't
3 authorized to enter the information into any computer system or share it with anyone outside of their organization.
4 Alternatively, you could use the "Service Contract With Financial Institution to Assure Security of Account from Unlawful
5 Seizure, Lien, or Levy" found in section 3.7.2 of this document.

6 **REMOVING SOCIAL SECURITY NUMBERS FROM MILITARY SERVICE RECORDS:**

7 If you are or were in the U.S. military, you should send to them a [DD form 149 entitled "Application for Correction of](#)
8 [Military Record Under the Provisions of Title 10, U.S. Code, Section 1552"](#). Indicate on the form that the Social Security
9 Number is incorrect and needs to be removed from your service record completely. If you are still on active duty, you
10 should also check out your service record from the personnel department and then proceed to line out in thick black felt pen
11 every instance of a Social Security Number on every form you ever signed. This will ensure that the number is never
12 reintroduced into your service record again.

13 **SOCIAL SECURITY NUMBERS AND EMPLOYERS:**

14 You should not provide any social security or Taxpayer ID Number (TIN) to your employers or prospective employers
15 when they ask for it, nor are you obligated to under law. As we mentioned in section 2.6.2 of our [Great IRS Hoax](#) book
16 entitled "Social Security is Voluntary Not Mandatory", you aren't obligated to provide your social security number to your
17 employer nor to deduct Social Security taxes from your payroll. However, if you intend to ever collect Social Security
18 benefits, there may be problems with the correct amounts being credited under your name without providing a social
19 security number. Therefore, we recommend that you keep meticulous records of your social security contributions so that
20 you can qualify for benefits later and get the right amount of benefits.

21 Internal Revenue Code [Section 6109\(a\)\(3\)](#) states:

22 *Any person required under the authority of this title to make a return, statement or other document with respect
23 to another person, shall request from such person, and include in any such return, statement or document, such
24 identifying number as may be prescribed for securing proper identification of such person.*

25 *26 U.S.C. §6109(a)(3) (Supp. 1992)"*

26 The IRS regulation interpreting section 6109 provides:

27 *"If he does not know the taxpayer identifying number of the other person, he shall request such number of the
28 other person. A request should state that the identifying number is required to be furnished under the law.
29 When the person filing the return, statement, or other document does not know the number of the other person,
30 and has complied with the request provision of this paragraph, he shall sign an affidavit on the transmittal
31 document forwarding such returns, statements, or other documents to the Internal Revenue Service so stating.."*

32 *Treas. Reg. 301.6109-1(c) (1991)*

33 However, Internal Revenue Code Section 6724, [26 U.S.C. §6724](#) (Supp. 1992), provides for a waiver of any penalties
34 assessed under this code section upon a showing of reasonable cause. Section 6724(a) provides:

35 *No penalty shall be imposed under this part with respect to any failure if it is shown that such failure is due to
36 reasonable cause and not willful neglect.*

37 [26 USC 6724\(a\) \(Supp. 1992\)](#)

38 You should state to the employer that you recognize that honoring your request will result in them not being able to provide
39 complete information on any 1099 forms they might submit about you to the IRS. However, you should try to reassure
40 them based on the above law that this will *not* result in any additional financial or legal liability to them or to you if you
41 provide a simple affidavit with your 1099 form (if requested by the IRS) explaining only the following facts (and nothing
42 more):

- 43 • The employer asked me for an SSN as required per [26 U.S.C. §6109\(a\)\(3\)\).](#)

- 1 • You did not provide one.
2 • The employer are not legally responsible for any penalties for noncompliance as per [26 U.S.C. §6724\(a\)](#)
- 3 If the employer wishes further reassurance, tell them to do a search for themselves on the phrase "1099" on the following
4 website to look up all the Treasury/IRS regulations that pertain to 1099 forms.

5 <http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200026> (Code of Federal Regulations)

6 <http://www4.law.cornell.edu/uscode/> (U.S. Code)

7 **EXCEPTIONS:**

8 There is an exception to this for Federal employees, who under [5 U.S.C. §8422](#), must withhold OASDI for Federal
9 Employee Retirement System (FERS) employees. You can read a copy of this section of law at:
10 <http://uscode.house.gov/usc.htm>. Below is a copy of that law:

11 *"(b) Each employee or Member is deemed to consent and agree to the deductions under subsection (a).
12 Notwithstanding any law or regulation affecting the pay of an employee or Member, payment less such
13 deductions is a full and complete discharge and acquittance of all claims and demands for regular services
14 during the period covered by the payment, except the right to any benefits under this subchapter, or under
15 subchapter IV or V of this chapter, based on the service of the employee or Member."*

16 DOD Financial Management Regulation, DOD7000.14-R, Volume 8, paragraph 0404 also requires DOD to withhold
17 OASDI and Medicare from DOD employee pay. You can read a copy of this at: <http://www.dtic.mil/comptroller>.

18 **RESPONSE TO FREQUENTLY ASKED QUESTION:**

19 Some of our readers look at the Preface to this document and our statements about how liberty means "freedom with
20 personal responsibility" and then say something like the following:

21 *"On the one hand you say that everyone should be personally responsible for themselves throughout this book
22 and that if they choose not to be, then they will have to exchange their rights for government privileges and
23 thereby surrender their sovereignty to the government. At the same time, you advocate that everyone should
24 eliminate their participation in Social Security and their Social Security Number. This would leave the
25 government no way to hold people responsible and accountable for their liabilities, such as bank loans, credit
26 card debt, court judgments, etc, and it would also make it much more difficult for the government to track down
27 individuals. Without a unique and global number used for everything about that person, no one could track or
28 account for your debts and responsibilities or recover them when they aren't paid and you go into default.
29 Doesn't this accomplish the opposite result by undermining the ability of the government and financial
30 institutions to hold individuals personally accountable for their promises and contracts? How do you propose
31 to deal with the social problems created by people not having Social Security Numbers?"*

32 This is a very astute observation that we are enthusiastic about addressing. First of all, there is no reason why the number
33 that the banks use and the number that the government uses has to be the same or that it even has to be a national or single
34 number for each person. We could have one number for government use and one number for private financial use, for
35 instance. As long as these numbers are unique so that no two individuals have the same number, it doesn't matter what the
36 number is or who issues it. The networking industry has developed schemes over the last twenty years for managing
37 unique numbers as Ethernet MAC addresses, and has assigning blocks of addresses to specific organizations and
38 decentralizing the management and accounting of the numbers. There has never been the need for a national databank to
39 identify specific users of the numbers so the industry has never developed one. The same approach can and should be used
40 for banking and any other purpose.

41 The number used for financial institutions and credit can and should be issued by a private consortium and the data bank
42 should be maintained outside of the jurisdiction of any government so that only the banks and financial institutions can use
43 it or access it to ensure privacy. We will call the financial number the "Credit Identifier" for future reference, or "CI" for
44 short and the person they are maintaining credit information about we call the "debtor", and the Credit Agency shall be
45 called the CA. The CI records themselves should be owned by the debtor and in the custody of the CA as their fiduciary.
46 They should be stored on a USB flash drive provided by the debtor to the CA. Because that record would be private
47 property of the debtor in the fiduciary custody of the CA, it would be a violation of the Fourth Amendment for the

1 government as part of any legal proceeding to subpoena the records contained thereon, thus guaranteeing privacy.
2 Remember that banks cannot refuse to provide data to the government when subpoena'd, but only if the data and the
3 records they are providing are the property of the business and not the debtor! The CA should have a fiduciary relationship
4 with the debtor, and the written agreement between the CA and the debtor should say that the records belong to the debtor,
5 and that only the fiduciary CA can change them, but is excluded by contract from giving away your property, which is the
6 USB drive you own that contains your data. No standards should be published to enable debtors to go in and make
7 unauthorized changes to the electronic record. Furthermore, it should be against the law for government agents or
8 employees to access the credit history, because it is only used for obtaining credit histories, and not for any other purpose.
9 This would prevent a conspiracy against the right of privacy between financial institutions and the government, and would
10 prevent the government from searching and seizing our records from businesses with impunity, or using the records the
11 government maintain on us to help the financial institutions. This might put somewhat of a damper on the loan industry,
12 but people could still borrow money and maintain credit histories that only financial institutions could access.

13 As far as Social Security Numbers used by the government, we propose that participation in the Social Security program be
14 voluntary and that the Social Security Agency cannot share information about SSN's to any other federal agency because it
15 would violate the Privacy Act, 5 U.S.C. §552a(b). Without a liability statute under Subtitle A of the I.R.C., the IRS has no
16 lawful authority to request or provide any information to or from the Social Security Agency (SSA) for either criminal or
17 civil enforcement purposes. Furthermore, the IRS isn't an enforcement agency and doesn't come under the Undersecretary
18 for Enforcement inside the Treasury. Look at the diagram below for proof:

19 <http://famguardian.org/TaxFreedom/Authorities/TreasOrg-020510.pdf>

20 Also remember that the IRS is not an agency of the federal government because 5 U.S.C. §551(1)(C) says that
21 governments and agencies of the territories of the federal United States are excluded from the definition of "federal
22 agency". Therefore, the IRS and the Social Security Administration have never had the lawful authority to share
23 information between them about Americans in the context of Subtitle A income taxes, even if they volunteer to be
24 "taxpayers". Since they can't share information legally under Subtitle A without a liability statute, then these agencies
25 don't need SSN's to do computer matching of records they maintain about individuals anyway! Therefore, the IRS should
26 not and need not have the same number as the SSN for biological people.

27 Furthermore, the Privacy Act does not authorize the Social Security Administration (SSA) to share information about your
28 records with state law enforcement or other federal agencies unless you have committed a crime under federal jurisdiction
29 or permitted them to by signing a consent decree, which you should not do. If you aren't a "U.S. citizen" but a "national"
30 as we recommend being in this book, then only under extremely rare circumstances would you ever be subject to the
31 jurisdiction of the federal government. Consequently, the IRS and the SSA would have to operate alone and not conspire
32 against your privacy by sharing information about you either between them or with agencies, law enforcement, or
33 businesses in the states. Payment of federal income taxes under Subtitle A could then not be tied to payment of Social
34 Security taxes or receipt of SSA benefits because data couldn't be matched between agencies. Each agency would have to
35 pursue collection activity and enforcement actions independently, and could still prosecute wrongdoing and hold people
36 responsible, but it would be a little less convenient and less susceptible to automation or information sharing. This would
37 significantly enhance privacy and the government's control over your life without allowing people to be irresponsible about
38 their financial obligations to the federal government.

39 2.5.3.15 Protect the Privacy of Your Financial Transactions

40 The key to staying out of trouble with the IRS and avoiding becoming a target of illegal enforcement of income taxes is to
41 eliminate the paper trail that ties any income to you or your family members. Most of that paper trail originates in the
42 following:

- 43 1. Deposits to accounts you maintain at various financial institutions.
- 44 2. Checks written to various family members drawn by you on accounts you maintain at various financial
45 institutions.
- 46 3. Deposits to financial accounts, and especially those made by check.
- 47 4. Forms filled out by the bank when you deposit large sums of cash exceeding \$2,999 into your accounts.

1 **2.5.3.15.1 Endorsing and forwarding checks written out to us**

2 In order to exploit the financial system to protect the privacy of our financial transactions, we must keep in mind that most
3 checks processed for deposit in our account are processed via computer and therefore are seldom examined for whether
4 they are made out to the individual who is in custody of the check and cashed the check. This is especially true of ATM
5 deposits. We also need to keep in mind that the reason we are depositing the money in our account in the first place is so
6 that we can pay our bills. Now if we are depositing money to pay our bills, the question is: Why not pay the bills directly
7 with the checks we are depositing to take out the middle man so we aren't implicated? Here is how to do exactly that:

- 8 1. Endorse the check on the back with your signature.
9 2. Write "Pay to _____ (institution name), acct # _____", where we fill in the name of the third
10 party whose bill we want to pay under "institution name".
11 3. Mail in the third party check with our bill or statement.

12 The kind of income we should do this with is income received in check form from employers and third parties for wages or
13 personal business revenue. It is also very effective for rental income.

14 **2.5.3.15.2 Use of Blank Payees on Checks**

15 Another relatively simple technique that is good for avoiding tying income to oneself is to instruct people who pay you
16 money by check to leave the payee field deliberately blank. When you are ready to redeem the check, fill in the payee field
17 with the name of an organization that you owe money to and mail it in with your bill. For instance, fill in the name of your
18 mortgage company in the payee field of the blank check and use it to pay your home mortgage. This causes checks to
19 behave like cash, which is helpful in protecting your privacy.

20 One side-effect of this technique is that it complicates accounting but its still manageable. For instance, the checks you
21 send to pay bills must always be LESS than the amount of the bill you are paying or you will overpay, which means that
22 you will have to send a second check to make up the difference.

23 **2.5.3.15.3 Avoiding the Use of Direct Deposit**

24 It is very important to avoid linking specific accounts to your employer. Employers, when threatened by the IRS, will
25 frequently violate your privacy by giving out information about you to the IRS. Among the things they will give out
26 include the financial account that you direct deposit your paycheck to. Therefore, we recommend one of two approaches:

- 27 • Stop doing direct deposit altogether and get a paycheck. Then get cash for the check and finally deposit the check.
28 • Keep most of your money in accounts that are not linked to you by direct deposit.

29 **2.5.3.15.4 Change your financial institutions frequently to cover your tracks**

30 When you itemize deductions on a 1040A tax return, the IRS demands that you include a Schedule C if you had more than
31 \$400 in interest earnings. On the form, they require you to specify the institution which you earned the interest from but
32 they do not ask for the account number. Some of you may wonder why they only ask for the institution. There are two
33 reasons why they take this approach:

- 34 1. If they are pursuing you, then they will most often want to do "discovery", which is a fancy legal term for the process
35 of gathering evidence they can use against you to support their case. The law does not allow them to send random
36 requests for information to ALL financial institutions in order to find out which ones have your money because that
37 would be a massive violation of your privacy. Therefore, they must target only specific institutions which they KNOW
38 have your money and request the information they want directly from them. If you are *stupid enough* to tell them all
39 the institutions that you bank with, then they have all the information they need in order hang you and will send out a
40 subpoena or discovery request directly to your banking institutions demanding your account statements and cancelled
41 checks. The recent Banking Secrecy Act makes this event even easier for them, because unless you specifically "opted
42 out", then banks will think they are authorized by federal law to provide information about you to third parties
43 including the IRS without your specific knowledge or consent. This is a very bad situation to put yourself in and you

1 are hazarding your liberty and your property if you don't explicitly opt-out at every financial institution you do
2 business with and make sure that all your accounts DO NOT have SSN's on them! The same Congressmen who want
3 to STEAL your money by obfuscating the Internal Revenue Code also want to make sure they can destroy enough of
4 your privacy so that it's convenient and cost effective to find out whatever they want to know about you to make it
5 easier to steal the money.

- 6 2. If the IRS wants to steal your money, after they find out who you bank with, they will try to send out an IRS form 668-
7 A(c)(DO) "Notice of Levy" form. They can't send out this notice until they at least know who you bank with and
8 what is in your accounts. Don't be stupid enough to tell them because you are outside the jurisdiction of the Internal
9 Revenue Code and because the Fifth Amendment says you can't be compelled under both criminal or civil proceedings
10 to incriminate yourself. The purpose of the 668-A(c)(CO) form is to convince the financial institution to surrender
11 your money to the IRS and to do so:
12 2.1. In violation of [26 U.S.C. §6331\(a\)](#), which says that only elected or appointed officers of the U.S. government may
13 be levied upon. Paragraph (a) of this section is conveniently removed from the back of the form.
14 2.2. In violation of the Fourth Amendment to the U.S. Constitution, which says that our right to due process demands
15 that a search warrant or seizure warrant must be issued by an impartial Magistrate before the federal government
16 is authorized to seize or search your property.
17 2.3. In violation of [42 U.S.C. §407\(a\)](#), which says that Social Security payments *may not* be levied upon.
18 2.4. In violation of [26 U.S.C. §6331\(h\)\(1\)](#), which says that continuing levies may not exceed 15% of your salary.

19 Based on the above considerations, you should avoid making it easy for them to either do discovery with any of your
20 present or past financial institutions or attempt illegal enforcement actions against you. You can accomplish this by the
21 following techniques:

- 22 1. Change your banking institutions frequently. Do so at least once per year. This is especially true if you have direct
23 deposit, because the IRS will often try to twist the arm of your employer to divulge where they do the direct deposit.
24 You employer may even divulge on your W-2 form and your monthly leave and earnings statements where your direct
25 deposit is sent to. This makes you easy prey for a levy. By changing your financial institution frequently, when the
26 IRS attempts discovery by serving a subpoena on your financial institution, the only account they will get any
27 information back about is the account you had for the last year but not previous accounts. That way they won't get
28 enough historical information to do a cash flow analysis or go further back than the present year to develop evidence
29 about prior year imputed liabilities, which would be likely to involve penalties and interest that they can run up large
30 debts against you to twist your arm to settle with.
31 2. Do NOT attach a Social Security Number to any of your financial accounts. We show you in section 2.5.3.14 how to
32 open a financial account without a Social Security Number. Keep in mind also that you don't have a valid Social
33 Security Number because (see section 3.6.1 entitled "Social Security Asseveration of Coercion for further details):
34 2.1. The number was assigned when you were not an adult without your consent.
35 2.2. The program is compulsory because the government does not provide a way for you to terminate your
36 participation, which means that you are compelled to be a witness against yourself in violation of the Fifth
37 Amendment.
38 3. Avoid the use of credit. Most lenders will extend credit to only if you provide them with a Social Security Number.
39 This provides another paper trail to track you down, and a way to find your real property so they can attach a lien to it.
40 They can use the credit reporting bureaus like TRW, Trans Union, and Equifax to pull a credit report on you and track
41 down your loans, and if they find a real estate loan that has a high dollar value, then they will go hunting for your
42 property and serve the county recorder with an illegal "Notice of Lien", which incidentally violates the Fourth
43 Amendment. Therefore, if you must use credit cards, have no more than one and preferably get them from other
44 countries or international banks that have branches outside the country. Debit cards that are non-interest bearing also
45 provide an attractive alternative that you can easily get without an SSN.
46 4. If you file tax returns, DO NOT fill out Schedule C forms. Instead, simply don't declare any institution you bank with
47 or any earnings you might have and put "duress" under your signature on the return because you are outside the
48 territorial or subject matter jurisdiction of the Internal Revenue Code, which only applies inside the federal zone, and
49 because there is no statute making anyone liable for Subtitle A income taxes.

50 **2.5.3.16 Make Yourself "Judgment Proof"**

Related articles:

-  [Sovereign Christian Marriage](#)-describes how to get married without a marriage license
-  [Family Constitution](#)-describes how to build a sovereign family free of government involvement and be self-governing men and women of God

1 This step requires a lot of planning and organization and even some cooperation from your spouse. Being judgment proof
2 means that even if the IRS does win against you in a court of law, they won't be able to collect from you because you have
3 taken great care to ensure that they can't get to any assets to levy or seize, because they either can't find them or can't legally
4 take those that they have found. We'd like to emphasize that the advice in this section is not intended to violate 26 U.S.C.
5 §7206 item (4), which makes it a crime to conceal assets otherwise lawfully owed:

6 *(4) Removal or concealment with intent to defraud.*

7 *Removes, deposits, or conceals, or is concerned in removing, depositing, or concealing, any goods or
8 commodities for or in respect whereof any tax is or shall be imposed, or any property upon which levy is
9 authorized by section 6331 with intent to evade or defeat the assessment or collection of any tax imposed by
10 this title; or*

11

12 *shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the
13 case of a corporation), or imprisoned not more than 3 years, or both, together with the costs of prosecution.*

14 Note that the key word above is "defraud". After reading the truths in this document, we know who is really doing the
15 "defrauding here", don't we? Consequently, if the other options presented elsewhere in this document are observed, then
16 the reader will lawfully owe no income taxes and therefore, it will not be a criminal act to follow the advice in this section.

17 There are a number of areas you need to work on to become judgment proof:

18 1. Your marriage.

19 1.1 Before 1923, most people didn't even get marriage licenses. Instead, they just recorded the strictly religious
20 marriage ceremony in their family bibles. Then the lawyers and the government in 1923 tried to get involved so
21 they could more easily get jurisdiction and control over marital assets in court and violate people's constitutional
22 rights in the process. They passed the Uniform Marriage and Marriage License Act, which gave the government
23 jurisdiction over your marriage and your property no matter where you lived. That was about the time the
24 Uniform Commercial Code was passed and the lawyers wanted a way to eliminate the constitutional protections
25 people had within a marriage (right not to testify against self in 5th Amendment) so they could force spouses to
26 testify against each other in financial matters and more easily recover judgments. Think about this: A license is a
27 permission from the state to do something that would otherwise be illegal. Is it illegal to get married without a
28 state marriage license? Absolutely NOT!! Marriage licenses are just a power grab by the state to take away more
29 of your constitutional rights. The original purpose of marriage licenses was to permit interracial marriages, which
30 were otherwise forbidden! Don't become a slave of the state and surrender your rights when you get married:
31 That's a violation of the separation of church and state and makes you into a polygamist. Why? Because if you
32 get married and get a license, then you not only married your spouse, you also married the state and your pastor
33 who does the ceremony and signs the license is both a pastor and an agent of the state when he does the
34 ceremony!

35 1.2 In community property states, such as California, New York, and Texas, where both spouses have a state
36 marriage license, if the IRS tries to collect from you, they can take half of the collection from assets that are only
37 in your spouse's name, unless you take measures to prevent this.

38 1.3 How can you protect your spouse? Here are some options:

39 1.3.1 Don't get a state marriage license. Then they can't prove you are married. Keep the evidence of your
40 marriage in your family bibles (both your spouse and you) and don't let them see the bibles. That way they
41 have no "state" or "government" documents proving you are married.

42 1.3.2 Get a "Common Law Marriage" and annul your marriage license. A very helpful book tells you how to do
43 this called "A Question of Marriage: At Common Law" available from We the People at
44 <http://www.freedomall.com/>. You can also download our extensive free book on the subject entitled
45 *Sovereign Christian Marriage* from the Family Guardian Website at:

1 <http://famguardian.org/TaxFreedom/Forms/Marriage/SovChristianMarriage.pdf>

2 1.3.3 Keep everything in separate names with no joint accounts they can levy or seize.

3 1.3.4 If they try to take assets from any of your spouse's accounts, then prosecute them for wrongfully taking taxes.

4 1.3.5 File separate returns so they don't know who your spouse is and don't reveal your spouses name on your tax
5 returns.

6 1.3.6 Have a premarital or post-marital agreement that specifies the property rights of each spouse and which
7 protects spouses from collection activities against the other spouse. Make sure you show this to the IRS
8 before they try to collect any money from you so they know what they CAN'T do.

9 1.3.7 Just before collection activity begins by the IRS, gift your assets to your spouse and ensure that it is in his or
10 her name. Before you do this, you better ensure that you trust your spouse and that you have a pre-marital
11 agreement that keeps the assets of each spouse separate. Without an agreement, and especially in community
12 property states like California, this doesn't work because the courts consider everything, regardless of whose
13 name it is in, to be community property.

14 1.3.8 NEVER discuss with anyone why you have a premarital agreement or why you gift assets to anyone, because
15 the IRS will try to establish that you got it to protect your assets.

16 2. Your business.

17 2.1 When you get a business license and ask the government to recognize your "fictitious business name", then you
18 are subject to their legal jurisdiction and have to surrender your constitutional rights and privileges because you
19 are relying on a privilege granted by the government to run your business under the "Collective Entity Rule".
20 There is an unspoken contract that is signed when you get the business name that basically says:

21 *"Caesar has recognized my business name and agrees to limit and protect my liability in running this business.
22 Therefore, I must pay tribute (bribe) to the king as a reward for having that privilege and surrender all my
23 constitutionally protected rights."*

24 2.2 Because of the above, you should avoid using fictitious business names or getting a business license and if you
25 have them, you should not keep any of your financial accounts or property in the name of your business. Being
26 forced to get a business license violates your right to the pursuit of life, liberty, and happiness under the
27 constitution. Instead, keep all accounts in your personal name or in the name of you and/or your spouse. That
28 way, you still have constitutional rights, like the 5th Amendment right not to incriminate yourself or your spouse
29 by not responding to a discovery request, subpoena, or deposition.

30 2.3 You are warned once again that businesses with fictitious names have a legal obligation to provide any and all
31 documents and records about themselves in any legal proceeding, even if it might incriminate them, and against
32 the 5th Amendment! This is because of a thing called the "Collective Entity Rule", which we talked about in
33 section 3.1.3 of our *Great IRS Hoax* book. *That's why the government wants you to get a business license:* so
34 they can have jurisdiction over you and can violate your constitutionally protected rights!

35 3. Moving your assets into trusts.

36 3.1 Trusts are a good vehicle to protect assets being illegally taken from you, both from IRS collections and from
37 probate. The one problem with trusts is that people who have them don't have 5th amendment rights and must
38 incriminate themselves as a "legal fiction" under the collective entity rule.

39 3.2 Get a living trust so that your assets don't have to go through probate and aren't subject to any IRS collection
40 activity.

41 4. Moving your assets overseas.

42 4.1 Put them in bank accounts that don't require social security numbers and in banks that have strict confidentiality
43 laws against the IRS.

44 5. Keeping your money out of banks.

45 5.1 Banks typically are ignorant of the law and will often honor an IRS "Notice of Levy", which isn't valid if you
46 aren't a federal employee.

47 5.2 Ensure that your bank is aware of the IRS' authority to levy BEFORE you open an account. Show them the law
48 and ask them to tell you how they handle IRS levies and under what circumstances they will honor the levy.

49 5.3 If you still insist on having most of your assets in banks, ensure that you provide to them a letter sent via
50 registered mail and keep a copy of the receipt. The letter should have a clear explanation of the rights under the
51 law of the IRS to levy accounts. Remind all of the banks you deal with in the letter that the only kind of financial
52 account that can be levied is that of a government employee.

53 6. Avoiding cash and using gold coins and barter, so transactions are not traceable.

1 2.5.3.17 Quit Social Security and Rescind the Socialist Security Number

Related forms:

- [Form 4.2: Social Security Asseveration of Coercion](#)
- [!\[\]\(0fe53dd0f43a6b682142755a5d0c1720_img.jpg\) SSA-521 Withdrawal of Social Security Application](#)
- [!\[\]\(d9360644222502d795fc034750370467_img.jpg\) IRS form 4029: Application for Exemption from Social Security Taxes and Waiver of Benefits](#)
- [!\[\]\(0a7089bee99422eb65e0612cd18db122_img.jpg\) Resignation of Compelled Social Security Trustee](#)--send to Social Security Commissioner and IRS commissioner to terminate participation

Related articles:

- [!\[\]\(8d1f0c3f08de2ef68c2580660517ccc7_img.jpg\) Federal and State Withholding Options for Private Employers](#)-how to legally stop making donations to the federal government
- [!\[\]\(d0a6d5be7750f97ebb0f9afc7d8f71b9_img.jpg\) 20 CFR 404.1905](#)-legal authority to quit social security
- [Social Security: Mark of the Beast](#)-book
- [Your Rights Regarding Social Security Numbers](#)
- [Legal Information Institute: Social Security Library](#)-Cornell University
- [Social Security Regulations](#)
- [Social Security Act](#)
- [Social Security Administration: Policy Repository](#)

2 The Socialist Security Number is the key to the government's control over you. It is the mark of the beast. If you can get
 3 rid of that number and your participation in their socialist program, you will be in an offensive position. The most frequent
 4 question we hear from our readers is: "How can I quit the system?" You can use our free [Resignation of Compelled Social](#)
 5 [Security Trustee](#) document to do that, which is below:

6 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

7 If you don't like our [Resignation of Compelled Social Security Trustee](#) document or want other alternatives, then other
 8 additional methods are also available using government form. How you exit the system by approved government methods
 9 depends on your citizenship status. If you are a "U.S. citizen" (BAD IDEA!), IRS form 4029 is the form to use in order to
 10 initiate your exit from their system. This form allows you to terminate all taxes and contributions to the Social Security
 11 system, but you can only do it for religious reasons and when you do it, you surrender your right to collect any future
 12 benefits. We have this form online in our Sovereignty Forms and Instructions area under form 4.26. The direct link is
 13 below:

14 <http://famguardian.org/TaxFreedom/Forms/IRSForm4029.pdf>

15 If you are a "national" or a "state national" as a person born within and domiciled within a state of the Union, then you
 16 aren't under federal law and you should be able to lawfully terminate payroll deductions for Social Security or Medicare by
 17 submitting a W-8BEN form to your employer at any time. See:

18 <http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>

19 Furthermore, any tax paid under duress is refundable, and this includes Social Security Taxes, so if you quit their system,
 20 you can sue for a refund of back taxes. Here is what Bouvier's Law Dictionary, Vol. II, Third Revision, Eighth Edition,
 21 1914, pp. 3230-3238 says on the subject of refunds for taxes paid under duress:

22 *"Income tax: In order to invoke the powers of a court of equity to restrain the collection of illegal taxes, the
 23 case must be brought within the well recognized foundations of equitable jurisdiction [***] and it must clearly
 24 appear not only that the tax is illegal, but that the property owner has no adequate remedy at law, and that
 25 there are special circumstances bringing the case under some recognized head of equity jurisdiction..." [Cites
 26 omitted.]*

27 *"Taxes become a lien on property only by statute..."*

28 *"Taxes illegally assessed and paid may always be recovered back, if the collector understands from the payor
 29 that the taxes are regarded as illegal and that suit will be instituted to compel the refunding of them; Erskine v.
 30 Van Arsdale, 15 Wall. (U.S.) 75, 21 L.Ed. 63, a case of internal revenue taxes."*

1 "Where a state official receives money for a tax paid under duress with notice of its illegality, he has no right to
2 it and the name of the state does not protect him from suit; *Atchison, T. & S. F. R. Co. v. O'Connor*, 223 U.S.
3 280, 32 Sup.Ct. 216, 56 L.Ed. 436, Ann.Cas. 1913C, 1050."

4 **The rule is firmly established that taxes voluntarily paid cannot be recovered back, and payments with
5 knowledge and without compulsion are voluntary; when paid under protest or with notice of suit, a
6 recovery may, on occasion, be had, although, generally speaking, even protest or notice will not avail if
7 the payment be made voluntarily, with full knowledge, and without any coercion by the actual or
8 threatened exercise of power possessed, or supposed to be possessed, over person or property, from which
9 there is no means of immediate relief than payment: *Chesebrough v. United States*, 192 U.S. 253, 24
10 Sup.Ct. 262, 48 L.Ed. 432 (purchase of war revenue stamps for deed without protest or notice)."**

11 *[Bouvier's Law Dictionary, Vol. II, Third Revision, Eighth Edition, 1914, pp. 3230-3238]*

12 The key is proving you were under duress. Section 2.4.1 covers this subject in detail.

13 If you try to use the W-8BEN form to stop withholding of ALL taxes, some ignorant employers will not honor this form,
14 and if they do, you will need to meet with their legal counsel and try to educate him or her as we suggest in section 2.5.3.5.
15 If education doesn't help to change their mind, then the next alternative you have is to go independent and contract yourself
16 out so you handle your own pay and benefits. If that doesn't work, as a last resort, you may need to sue your employer for
17 violation of your property rights and conspiracy to commit grand theft under state law in the state that you work if they are
18 a private employer or in federal court if they are a federal employer.

19 Another useful form is the Social Security Asseveration of Coercion found in section 3.6.1 of this book and in our
20 Sovereignty Forms and Instructions area under form # 4.2. You should attach this form/affidavit to whatever other
21 correspondence you send related to ending social security, including with [IRS form 4029](#).

22 2.5.3.18 **Pick the approach that gives you an acceptable risk level**

Related steps:

- [4.12 Request income tax refunds for the current Year and the past two years](#)
- [4.13 Stop Employer Withholding of Income Taxes](#)

Related links:

- [Free Enterprise Society](#)
- [Save-A-Patriot Fellowship](#)
- [We The People](#)

23 Minimizing risk exposure is probably the main reason why most people continue to pay taxes even though they know that
24 doing so is illegal. Certainly then, minimizing risk exposure is a very important requirement for those "nontaxpayers" who
25 want to follow the dictates of their conscience and the content of this book. We have already described many of the ways
26 to minimize risk exposure in this chapter, but we haven't treated this as a separate topic until now. Minimizing your risk
27 exposure consists in the following elements:

- 28 1. Getting educated so you can't be victimized by your own legal ignorance or an unscrupulous attorney. Reading as
29 much of this book as you can will solve that problem.
- 30 2. Protecting your assets. We talked about this in sections 2.5.3.6 through 2.5.3.10.
- 31 3. Picking the approach to taxes that is right for you. We'll talk about this subject in this section.
- 32 4. Joining an insurance or indemnification program. We'll talk about this subject in this section.

33 We will now cover the last two items above in more detail.

34 **Picking an approach to taxes that is right for you**

35 There are basically four approaches you can take with payment of taxes. If you decide to fight to protect your hard-earned
36 money from extortion and plunder by an out-of control government that is violating the law, then you will need to pick at
37 least one of the strategies below before you begin your fight and prepare as best you can for whatever outcome is expected
38 in order to minimize the damage. We have listed the four approaches here in increasing order of risk, where the highest
39 number is the highest risk:

1. Become self-employed so no income is reported by an employer. You can do this by becoming an independent contractor or starting your own small business. This eliminates the middle man and puts you in control, but at the same time carries with it new risks of its own.
2. Working for an existing employer:
 5. 1. Withhold now with your present employer under duress and try to litigate later to get it back. Make sure you document the existence of duress by getting notarized evidence from your employer of that fact so you have ammunition later to litigate with. Also take a third party witness who is not employed by the same company along when you submit your paperwork to your employer who can testify that you did so under duress.
 6. 2. Stop withholding now and defend yourself later if the IRS goes after you for nonpayment. This approach should be used with employers who are cooperative and will allow you to stop withholding without firing you.
 7. 3. Withhold if your employer forces you to by threatening to fire you if your don't and then sue your employer or withholding agent privately to recover your losses. This takes a lot of balls and could get you fired.

13 Option 1: The most risk-free method is #1 above because it puts you in complete control. No employer is violating the law
14 by snitching on you and reporting “wages” on a W-2 that you don’t in fact have. Remember from reading section 5.6.7 of
15 our *Great IRS Hoax* book that you only earn “wages” under the I.R.C. if you have a voluntary withholding agreement in
16 place with your “employer” and that the only entities who qualify as “employers” under the Infernal Revenue Code are the
17 federal government and the governments of territories of the U.S.. You will also learn later in section 2.5.4.13 that the W-2
18 form provided by employers to the IRS should either not be provided at all or at least should contain zero for “wages” if
19 you do not have a voluntary withholding agreement in place with your private employer.

20 Option 2.1: The second most risky method is to withhold taxes under duress. This method is to be undertaken as a last
21 resort by persons whose employers have threatened or are expected to threaten to terminate their employees if they stop
22 withholding income taxes. It is important if you choose this approach to get evidence that you were in fact under duress.
23 There are lots of ways that you can do this: 1. By putting a duress statement on your withholding form and have your
24 employer sign it acknowledging receipt; 2. By bringing along a witness who doesn’t work for your employer and isn’t a
25 relative who can testify in court when you litigate to get your money back; 3. By putting saying under penalty of perjury on
26 any income tax refund requests you submit that you were under duress when you paid the tax because of an errant
27 employer.

28 Option 2.2: The third most risky approach is to stop withholding and then prepare yourself to litigate against the IRS if
29 they come after you later to recover what they wrongfully think you owe. The advantage of this approach is that when the
30 IRS finally does come after you, there will be a big pile of money to fight them with and also to support yourself with if
31 you lose your job in the process. You might lose your job because the employer will at first reluctantly allow you to stop
32 withholding and not tell you that they don’t like it, and then later invent some lame excuse to lay you off that you know is a
33 lie because they don’t want to deal with a “high maintenance employee” and don’t want to risk being sued for
34 discrimination later. If you take this approach, it’s best to make sure that you load your IRS administrative record down
35 with tons of evidence that they can’t keep out of court and which you can present to a jury in your defense. That way, if
36 they go after you for willful failure to file or tax evasion, you will have plenty of ammunition to defend yourself with that
37 they can’t keep out of the court record or out of evidence at trial.

38 Option 2.3: The most risky approach of all is to sue your employer if the employer tells you that you will be terminated if
39 you refuse to withhold. This approach probably works best for those who can litigate their own case and don’t need to hire
40 an attorney. The reason is because it is hard to afford an attorney when you are unemployed or looking for work. If you
41 choose this approach, bring along someone to witness what your employer tells you when you communicate your
42 withholding wishes to him. Make sure it isn’t a relative and isn’t a fellow coworker who can be pressured by your boss.
43 That way, you can be sure to have a witness, that he is an objective and disinterested witness because he isn’t a relative, and
44 you can be sure that he won’t be pressured by your boss not to talk if you have to litigate. It’s also important to ensure that
45 you save up a cash stash to live with or have other work or additional part-time work lined up so that if or when you get
46 fired, you have the financial resources to fight the malicious and criminal employer with. This takes guts and knowledge
47 because it is very confrontational.

48 **Joining an insurance or indemnification program**

1 Another good technique is to pursue some kind of insurance or indemnification program to protect yourself from financial
 2 or criminal liability. The purpose of an indemnification program is to prevent you from being criminally convicted or to
 3 reimburse you for financial losses incurred because of an illegal taking of property by the IRS through a lien or levy. We
 4 know of three such programs so far that do this:

- 5 1. The Save-A-Patriot fellowship (<http://save-a-patriot.org>) has a membership program that costs \$925 to join and
 6 \$70/year thereafter plus \$40 per letter for each piece of correspondence that is required to respond to an IRS letter.
 7 Members indemnify each other if their property is levied or taken. Whenever there is an illegal taking of property by
 8 the IRS, an assessment letter is sent out to the members for their share of the amount needed to reimburse the member
 9 for the property or money that was taken. The members then mail their share of the assessment to the aggrieved party
 10 and he is fully reimbursed for the amount of his loss. It's a unique program and no one else offers anything like it.
- 11 2. The Free Enterprise Society (<http://www.freeenterprisesociety.com/>) has a program they call the "Legal Defense Fund"
 12 for nonfilers which protects them from criminal prosecution for failure to file. If anyone participating in this program
 13 is prosecuted for either willful failure to file or a false W-4, then Free Enterprise Society will defend you in court at
 14 their own expense. The initial cost is \$850 and the annual maintenance fee is \$300 per year thereafter.
- 15 3. The We the People organization (<http://www.givemeliberty.org>) has been trying to start a legal defense fund similar to
 16 the Free Enterprise Society's beginning in 2003 that protects both employers and employees. They have been trying to
 17 get the membership levels high enough where they could hire a full-time staff but so far have not been able to get
 18 started.

19 One of the alternatives above may satisfy your requirement to minimize risk in the process of following the tax laws.
 20 Which one, if any, that you choose is up to you. Of the alternatives presented, the Save-A-Patriot program has been in
 21 existence the longest and has the most financial resources and members behind it.

22 2.5.3.19 **Respond properly when the IRS comes knocking on your door**

Resources:

-  [What to do when the IRS comes Knocking](#)-pamphlet that carefully explains exactly what you and your family members should do when the IRS comes knocking on your door
- United States v. Powell, 379 U.S. 48 (1964)-case that describes what the IRS has the burden of proving in order to enforce a summons or search
- [5 U.S.C. §3331](#): Oath of Office
- [26 U.S.C. §7604](#): Enforcement of Summons
- [40 U.S.C. §3112\(c\)](#): Proof of territorial jurisdiction
- [26 U.S.C. §7601](#): Canvass of districts for taxable persons and objects
- [26 U.S.C. §6091](#): Place returns filed

23 It's very important that you learn how to respond properly if the IRS should pay you a personal visit. If you don't know
 24 how to respond, then you could incriminate yourself and give away all of the important defenses that you have worked hard
 25 to build up over the years to render yourself judgment proof. We have written a short pamphlet explaining exactly how to
 26 do this which you can download from the Family Guardian Website at:

27 <http://famguardian.org/TaxFreedom/Forms/Discovery/WhatToDoWhenTheIRSComesKnocking.pdf>

28 You should give the above pamphlet to everyone in your family and have them read it. Follow the reading with a quiz to
 29 make sure everyone understands. You might even want to have a mock, unannounced raid where you pretend you are the
 30 IRS and see how your family members respond. Then have a family meeting afterward and critique each other.

31 2.5.4 **The Administrative Battle**

32 "A wise man gets more use from his enemies than a fool from his friends."
 33 [Balthasar Gracian]

34 "If ye love wealth better than liberty, the tranquility of servitude better than the animating contest of freedom,
 35 go home from us in peace. We ask not your counsels or arms. Crouch down and lick the hands which feed you.
 36 May your chains set lightly upon you, and posterity forget that ye were our countrymen."

1 [Samuel Adams, speech at the Philadelphia State House, August 1, 1776]

2 “Walk in wisdom toward those who are outside [the Christian faith, or those in Government or the IRS],
 3 redeeming the time. Let your speech always be with grace, seasoned with salt, that you may know how you
 4 ought to answer each one.”
 5 [Colossians 4:5-6, Bible, NKJV]

6 The administrative battle is one fought primarily with clerks and agents at the IRS. You will be well-prepared to
 7 offensively do administrative battle after you have laid all of the groundwork we suggested earlier, including: being an
 8 informed and good Citizen, doing the preparation, and erecting strong defenses by making yourself judgment proof. The
 9 chief weapon you will be fighting against is your own ignorance and the complexities of the massive bureaucracy at the
 10 IRS that your plundered tax dollars have created over the years which feeds on and destroys your constitutional rights and
 11 liberties. If the remedies indicated in this subsection are ineffective and have all been exhausted, the next step after the
 12 administrative battle is a legal battle with the IRS in court.

13 **2.5.4.1 Create and Maintain a Casefile**

14 You will need to create and organize the documents related to your case so they can quickly be located. The casefile should
 15 go into a legal sized folder with bend-over tabs and at least five sections. You can buy these folders at the office supply
 16 store. We recommend the following product to organize your case files, which is available at your office supply store:

17 **Name:** Durable Pressboard Classification Folders, 2 Interior Partitions & 6 Fasteners; Legal Size, 10x14 ¾ Inches
 18 **Manufacturer:** Globe-Weis; Eagle OPG, Inc.; St Louis, MO U.S.A; <http://www.eagleopginc.com/globe/globemain.htm>
 19 **Part Number:** PU564 RED; UPC 64021
 20 **Bar code:** 0-78973-64021-9

21 You will need three Classification Folders of the type indicated above:

22 **Table 2-9: Individual Casefiles Required**

#	<i>Folder label (front cover)</i>	<i>Purpose</i>
1	Internal Revenue Service	For all your administrative and legal dealings with the Internal Revenue Service related to the federal income tax.
2	State Income Tax	For all your administrative and legal dealings with your state income tax authority.
3	Emancipation	Used to record all your efforts at emancipation from the government, including denumbering yourself, expatriating, etc.

23 Below is an outline of recommendations for organizing your folders for your federal and state (#1 and #2 respectively)
 24 income taxes:

- 25 1. The folder will have six sections or areas you can put things. We recommend allocating the six sections as follows:
 26 1.1. **Case Summary:** A sheet of paper that has the following information. This should be at the front of your
 folder or on the cover page, so that you will easily be able to contact all of the involved parties:
 27 1.1.1. Plaintiff information, including attorney and client name, voice number, fax number, mailing
 address, email address, and home phone.
 28 1.1.2. Defendant information, including attorney and client name, voice number, fax number, mailing
 address, email address, and home phone.
 29 1.1.3. Court contact information, including the judge name, address, clerk name, clerk voice and fax phone
 numbers, and court hours or schedule, which are usually part of the local rules.
 30 1.2. **Index.** This is a sequential log of all documents pertaining to your case. It has the matter name and the case
 31 number at the top of the index. Below the title is a list of documents, with four columns, including Date, serial
 32 number, Title, and Notes. Each document gets a serial number as it comes in, and this number, along with the
 33 date received, goes in the upper right hand corner of each document BEFORE it is filed in the sections below.
 34 The entries are made in chronological order, and the first document gets serial number 1. Going through this
 35 index will help you

- 1 1.3. **Discovery**. This section contains subpoenas, deposition transcripts, Requests for Admissions, Notice to
2 Produce Documents, FOIA requests and responses, etc. Note that these types of documents generally are NOT
3 filed with the court.
- 4 1.4. **Pleadings** (legal papers filed with the court, such as petitions, responses, motions, proof of service, etc.).
- 5 1.5. **Correspondence**. This is all of the letters, notes, and communications made with the opposing counsel.
- 6 2. When new documents come it or are produced by you and served on the opposing side, you should first serialize them
7 (give them a sequential serial number and record the number, the title, the source or destination in the Index). We
8 pencil these numbers on the upper right corner of the first page of each correspondence received or sent. Then you
9 should file the document(s) immediately. You should stamp or write the date received or sent on every piece of
10 correspondence going both directions. Don't throw anything away and keep copies of everything you send because
11 you may need it! It is very important to stay organized and to exercise due diligence at all times so you are prepared for
12 any kind of legal emergency. What type of emergency might that be? The opposing side might call an Ex Parte
13 hearing on very short notice in order to catch you off guard.
- 14 3. Every piece of correspondence you receive should have a response. Don't ignore anything or you will find yourself in
15 trouble. Some patriots also get sets of colored tabs and put the yellow tabs on letters received and blue tabs on the
16 response, and put the two tabs next to each other in sequence to make it easy to see if they still need to complete a
17 response.
- 18 4. There are many different software packages to automate the management of case information. These programs are
19 called Case Management Systems. We have developed a custom one of our own called the **Family Legal Assistant**
20 (FLA) and we eventually intend to offer it (on the Family Guardian Website) to Tax Freedom Fighters like yourself
21 free of charge as time and resources permit. It is very extensive, is based on Microsoft Access, and it easy to use. It
22 also has a built-in help system.

23
24 For the Emancipation folder, we recommend the following organization. This is how we have ours organized, and each
25 section is one of the six separate sections in the folders we recommend. Put them in the order listed below:

- 26 1. **Expatriation**. Has the following documents:
- 27 1.1. Expatriation document that you sent to the U.S. Attorney General.
28 1.2. Proof of service and certified mail receipts for all Expatriation documents.
29 1.3. IRS Form W-8
30 1.4. SS-5 form showing you are an American Citizen instead of a "U.S. citizen"
31 1.5. Documents related to the government's response to your expatriation document.
- 32 2. **Government**. This contains:
- 33 2.1. Your voter registration affidavit and attachment. (Certified copy.)
34 2.2. Government Security clearance application showing you declaring yourself an "American Citizen" instead of
35 a "U.S. Citizen". (Certified copy).
36 2.3. Jury summons response showing you as an American Citizen instead of a "U.S. citizen". (Certified copy.)
- 37 3. **Financial**. This contains:
- 38 3.1. Account applications for all your financial accounts, showing the application and the W-8BEN attachment
39 showing you are a nonresident alien.
40 3.2. Any correspondence received or sent related to your nonresident alien status to or from your employer.
- 41 4. **Employers/Clients**. This contains the following documents submitted to your employers over the years:
- 42 4.1. W-4 Exempt forms you submitted.
43 4.2. W-8 Certificate of Foreign Status forms you submitted.
44 4.3. IRS form 6450's.
45 4.4. Copies of any documents or job applications you submitted that asked if you were a "U.S. citizen" and
46 showing your answer as "Sovereign American Citizen" instead of "U.S. citizen".
47 4.5. Any correspondence received or sent related to your nonresident alien status to or from your employer.

48
49 You will need a two-hole punch to punch each document as it comes in so that it can be added to your files easily. It's also
50 a good idea to get a laminated labeling machine and use it to label each folder and each section in each folder with white
51 tape a black letters. We bought the Brother PT-310 labeling machine at Office Depot and a plastic case to keep it in. This
52 will help keep everything organized and pretty so you are prepared and ready to do battle.

53 2.5.4.2 Understand the Tax Process and the Laws that govern it

- 1 Tax litigation normally follows the approximate sequence below. Your situation may be different than this. This process
2 was extracted from IRS publication 1 Entitled “Your Rights As a Taxpayer” and a study of the regulations. There is an
3 irony in the name of the publication 1. Did you notice it? The implication is that if you aren’t a “Taxpayer” (e.g., one who
4 is not liable for tax), then you have no rights! Why don’t they have another publication entitled “Your Rights as a
5 Nontaxpayer and an American Citizen”?

1 Table 2-10: Overall Process and Milestones

#	Event	From/To	Applicable section(s) of this document	Applicable Statutes (U.S.C.)	Applicable Regulations	Relevant forms	IRS Publication(s)	Details
1	Expatriate your “U.S.** citizenship”	Citizen/IRS Citizen/Atty General Citizen/Social Security Administration	2.5.3.13	26 U.S.C. §877 Expatriation to Avoid Tax		Expatriation letter in section 3.7.9. SSA Notice of Change of Citizenship in section 3.7.8. Voter Registration Affidavit Attachment in section 3.7.6.		
2	Privacy Act Request for your IMF	Citizen/IRS	2.4.4.5	5 U.S.C. §552a Privacy Act		Privacy Act Request for Documents in section 3.16.5.		Request last three years.
3	Request a Determination Letter from the IRS	Citizen/IRS	2.5.4.11		26 CFR § 601.201	“Test for Federal Tax Professionals” in section 3.2.		Cost is \$275
4	IRS response to Determination Letter Request	IRS/Citizen	2.5.4.11		26 CFR § 601.201			
5	Get an opinion letter from tax professional	Tax professional/citizen	Forms: 9.4					Documents the fact that citizen is not obligated to pay federal income tax. Required because of the Supreme Court Case of <i>Cheek v. United States</i> , 498 U.S. 192 (1991).
6	Withdraw W-4 form from employer and file an Exemption Certificate or IRS Form W-8 to stop withholding	Citizen/employer	Background: 2.5.4.9.4 Process: 2.5.4.13			IRS Form W-4 or W-4 Exempt	IRS Publication 919: Is My Withholding Correct?	Revokes employer's withholding of federal income tax and social security
7	Request tax refunds for past three years	Citizen/IRS	Process: 2.5.4.11			Federal refund letter in section 3.10.1.		Use IRS forms 1040X. Also file form 4852 to correct any W-2's that have incorrect amounts
8	Stop filing 1040 tax returns or file zero returns	Citizen	Process: 0 Background: 5.8.7 of <i>Great IRS Hoax</i>			IRS 1040NR IRS Form 4868		File as a nonresident alien if you file at all.
9	IRS Request for Income Tax Returns to citizen	IRS/citizen	Response: 9.9			IRS CP-501		This letter asks for copies of income tax returns that were not filed on previous years
10	Notice of Deficiency Sent from IRS to Citizen	IRS/citizen	Process: <i>Tax Fraud Prevention Manual</i> , section 2.9.8 Response: 9.12			IRS CP-515 Notice		Notifies Citizen of overdue liability.
11	IRS Audit/Examination	IRS/citizen	Response: 9.12.3	26 U.S.C. §7123		Test for Federal Tax	IRS Publication 5:	Attempt to schedule

#	Event	From/To	Applicable section(s) of this document	Applicable Statutes (U.S.C.)	Applicable Regulations	Relevant forms	IRS Publication(s)	Details
	request or Citizen Request		Questions to ask: 9.2 (Test for Federal Tax Professionals)			Professionals found in section 3.2	Your Appeal Rights and How to Prepare a Protest if You Don't Agree	tax examination meeting. Bring records but don't admit having them. Tell IRS you will video or tape record the hearing and will bring witnesses and a court reporter.
12	Send List of Questions to IRS to answer prior to the examination/audit	Citizen/IRS	Test for Federal Tax Professionals: 9.2			Section 3.12.1 “Certified Letter of 32 Questions to Send to IRS BEFORE the Audit Begins” “Test for Federal Tax Professionals” in section 3.2		Tell the IRS you won't meet until they answer the questions.
13	Discovery of evidence prior to first IRS meeting by both Citizen and IRS	Both	<i>Tax Fraud Prevention Manual</i> , sections 2.9.13 -2.9.15. Forms: 9.16	5 U.S.C. §552a Privacy Act 5 U.S.C. §552 Freedom of Information Act		FOIA forms in section 3.16.		Both IRS and citizen should work diligently to gather as much evidence about what the other side knows as possible. This will ensure that FUD (Fear, Uncertainty, and Doubt tactics cannot be used at the bargaining table to gain advantage).
14	IRS Audit/Examination	IRS and citizen	IRS tactics: <i>Tax Fraud Prevention Manual</i> , section 2.9.9 Forms to use during: 9.12 Preparation: 9.12 Questions to ask: 9.2		26 CFR §§ 601.105, 601.106	“Test for Federal Tax Professionals” in section 3.2		Meeting between IRS and citizen. Citizen brings any records that might advantage his case and hurt the IRS. Otherwise, he doesn't even mention he has records so they can't be subpoenaed or requested by the IRS. Citizen should also request a referral for "Technical Advice" if the agent disagrees with him on the "gross income" or 26 USC Sec. 861 "source" arguments.
15	Citizen request that case be referred to national office for	IRS	<i>Tax Fraud Prevention Manual</i> , section		26 CFR § 601.105(b)(5)(iii)			Case is referred for technical advice to the

#	Event	From/To	Applicable section(s) of this document	Applicable Statutes (U.S.C.)	Applicable Regulations	Relevant forms	IRS Publication(s)	Details
	"technical advice"		2.9.12; 3.11.3					IRS district director if the agent does any of the following at the meeting: 1. Talk about any USC or CFR statutes that make him liable for tax. 2. Refuses to answer or addresses legal issues regarding the "source" issues raised in 26 USC Sec. 861.
16	IRS findings prepared on IRS Form 23C Assessment form	IRS/citizen	Process: 0-2.5.4.18 Forms: 3.12	26 U.S.C. §6020		IRS Form 23C: Assessment Certificate IRS Form 4340: Certificate of Assessments and Payments		Agent prepares a 23C assessment form based on conduct of the tax examination. Typically, this form has several defects that need to be objected to vehemently, usually because it is not based on evidence or because it is not signed. Demand a copy of the Agent's Delegation Order that authorizes him to prepare this form.
17	Prosecution for "willful failure to file" if Citizen did not file	IRS/citizen	Background: <i>Great IRS Hoax</i> , section 3.8.11 Response: 9.14.1	26 U.S.C. §7203 Willful Failure to File 26 U.S.C. §7402(f) Jurisdiction of federal courts			IRS 1040 Booklet IRS 1040NR Booklet	This is a scare tactic meant to intimidate citizens into forfeiting their 5th Amendment rights by incriminating themselves with a signature on a tax return that is signed "under penalty of perjury". Note that 26 U.S.C. §7402(f) does NOT give federal courts jurisdiction to prosecute tax crimes!
18	IRS prepares a "substitute for return" if Citizen won't do it	IRS/Citizen	<i>Tax Fraud Prevention Manual</i> , section 2.9.5 No authority to assess: 5.6.2 of <i>Great IRS Hoax</i> .	26 U.S.C. §6020				<i>IRS has the NO authority to prepare a substitute for return unless the Citizen consents!</i> Citizen is NOT obligated to sign

#	Event	From/To	Applicable section(s) of this document	Applicable Statutes (U.S.C.)	Applicable Regulations	Relevant forms	IRS Publication(s)	Details
								any return prepared by the Secretary of the Treasury or his delegate that he does not agree to.
19	IRS Appeal by citizen	Citizen/IRS	Background: <u>Tax Fraud Prevention Manual</u> , section 2.9.18			IRS Form 911: Application for Taxpayer Assistance Order	IRS Publication 1 Your Rights as a Taxpayer IRS Publication 5: Appeal Rights and How to Prepare a Protest If You Don't Agree	Citizen may appeal the ruling administratively with the IRS.
20	IRS issues "Notice of levy" or "Levy" on citizen's property	IRS/Citizen	Response: 3.12	26 U.S.C. §6331 Levy and Distraint 26 U.S.C. §6332 Surrender of Property Subject to Levy 26 U.S.C. §6334 Property Exempt from Levy		IRS form 668A: Notice of Levy IRS form 668B: Levy	IRS Publication 594 The IRS Collection Process	IRS does this without jurisdiction or authority on the property of the citizen. See section 6.6.2 of the <u>Tax Fraud Prevention Manual</u> ("Federal Territorial Jurisdiction") for details. IRS can <i>only</i> legally issue the Notice of Levy against officers, employees, or elected officials of the U.S. Government as per 26 U.S.C. §6331(a).
21	IRS notifies citizen that his administrative appeal has been disallowed. Issues a "Notice of intent to levy" to citizen	IRS/Citizen	Background: <u>Tax Fraud Prevention Manual</u> , Section 2.9.20.				IRS Publication 5: Appeal Rights and How to Prepare a Protest If You Don't Agree	The Notice of intent to levy is not a levy and cannot be used to seize or take assets of the Citizens. Some banks will illegally honor it anyway. Make sure you tell your bank the law so they don't give away your assets!
22	Citizen requests a Collection Due Process hearing from the IRS on their tax case	IRS/Citizen	Background: Tax Fraud Prevention manual, Section s 2.9.17 and 6.9			IRS Form 12153: Request for a Collection Due Process Hearing	IRS Publication 594: The IRS Collection Process	Citizen requests court hearing. Case is referred to Tax Court first, unless citizen files in U.S. District Court, for which he would probably be better off, since the

#	Event	From/To	Applicable section(s) of this document	Applicable Statutes (U.S.C.)	Applicable Regulations	Relevant forms	IRS Publication(s)	Details
								Tax Court is NOT an agency of the Judiciary branch and operates far too informally.
23	IRS rejects request for Collection Due Process hearing and forces sale of home or auctions it off after levy/lien	IRS/Citizen	<u>Tax Fraud Prevention Manual</u> , sections 2.9.20 to 2.9.22.					Property must be seized before it can be auctioned off.
24	Fiduciary for Citizen, employer, or county recorder violates their fiduciary duty and wrongfully turns over property of Citizen in violation of Fifth Amendment.	Fiduciary/IRS						
25	Citizen files lawsuit against financial institution or Country Recorder or Employer for grand theft, violation of fiduciary duty, and violation of 26 U.S.C. §6331(a)	Citizen/Federal District Court	Background: <u>Tax Fraud Prevention Manual</u> , sections 2.9.19 and 6.9.3 Process: 2.5.4.21 Jurisdiction: 5.6.2 of <u>Great IRS Hoax</u> Issues: 2.4.2	Jurisdiction: 26 U.S.C. §7402(f) 26 U.S.C. §6331(a)				Undertake to hold fiduciary liable for breach of fiduciary duty.
26	Tax Court	NA	Background: <u>Tax Fraud Prevention Manual</u> , section 6.9.2.					Trial at Tax Court, if citizen insists. Note: Federal District Court is better.
27	Citizen files lawsuit against in Federal District Court	Citizen/Federal District Court	Background: <u>Tax Fraud Prevention Manual</u> , sections 2.9.19, 6.9.3 Process: 2.5.4.21 Jurisdiction: 5.6.2 of <u>Great IRS Hoax</u> Issues: 2.4.2	Jurisdiction: 26 U.S.C. §7402(f)		Refund/no liability lawsuit		Undertake if citizen is dissatisfied with the ruling.
28	District Court Ruling	District court/Citizen	Background: <u>Tax Fraud Prevention Manual</u> , section 6.9.3					Federal district court rules on case
29	Citizen appeals to Federal Appellate Court	Citizen/Federal Appellate Court	Background: <u>Tax Fraud Prevention Manual</u> , section 6.9.4 Process: 2.5.4.21					Citizen files lawsuit in federal court of appeals.

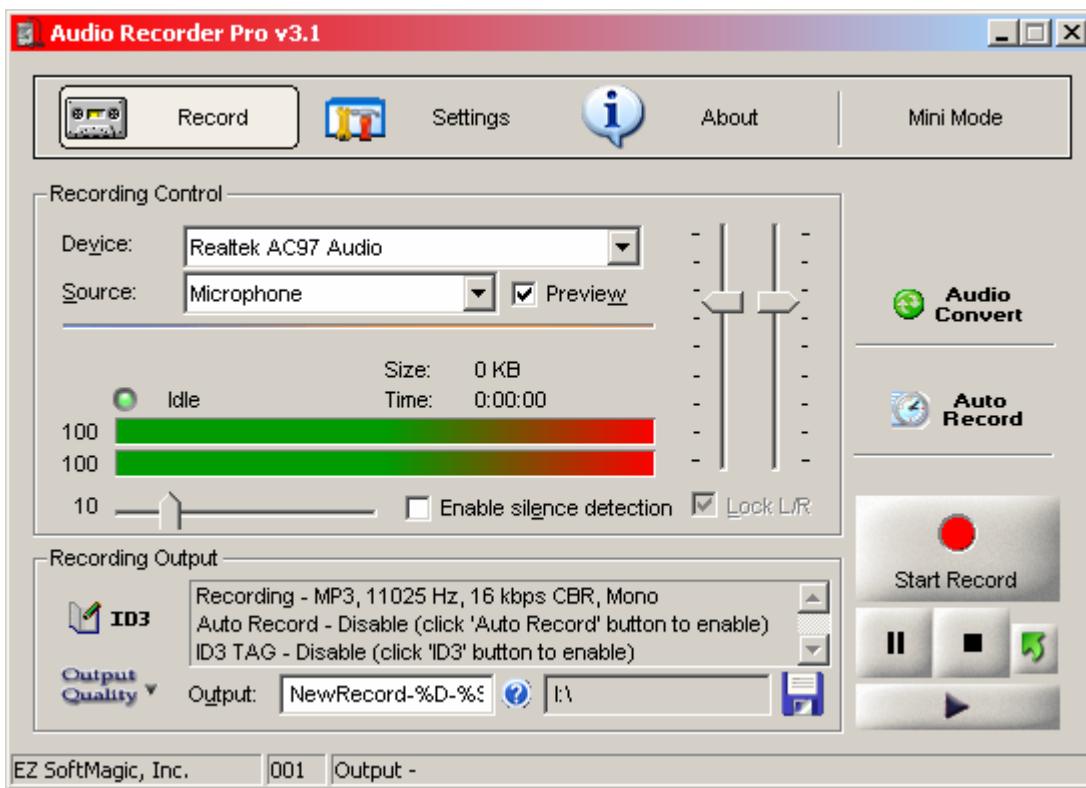
1 What's important to note about this process is that American Citizens are deprived of their property WITHOUT due process
2 at step 16, which means that their property is seized and levied before they ever have a chance to have their case heard in a
3 court of law that is part of the Judiciary branch. This clearly violates the 5th and 14th amendment Constitutional
4 protections of the citizen, which is at the heart of what is wrong with the tax system. It is this very violation of due process
5 that creates most of the terror in citizens minds about paying their taxes when due and without objection. As long as it is
6 economical and simple to in effect "steal" citizens property or seize it without a court hearing, we have a tyrannical state
7 that will oppress the people.

8 2.5.4.3 **Structure your dealings to maximize evidence collection**

9 At every stage of both the administrative and the legal process, it is extremely important that you structure your dealings
10 with the tax authorities in such a way as to maximize the production of authentic evidence that will be useful for you in
11 court should you ever have to litigate your case. *Such evidence is a very effective offensive weapon in the courtroom.*
12 Furthermore, it gives you plenty to talk about when you walk into court, and an effective way to entertain and enlighten the
13 jury about the government fraud and extortion that is going on vis a vis the income tax. Because most judges don't like
14 especially pro per litigants talking about the law in the courtroom (see section 6.8.1 of our *Great IRS Hoax* book, the case
15 of Dr. Phil Roberts as one example), having lots of evidence of your good-faith dealings and your sincere search for truth
16 and justice will prevent you from being prosecuted for a "Willful Failure To File" 26 U.S.C. §7203 charge and could make
17 the IRS look really bad. For instance, if you can record an IRS agent being unhelpful, obnoxious, or unwilling to provide
18 evidence of his authority or the law that makes you liable, then it will be easier to smear the IRS.

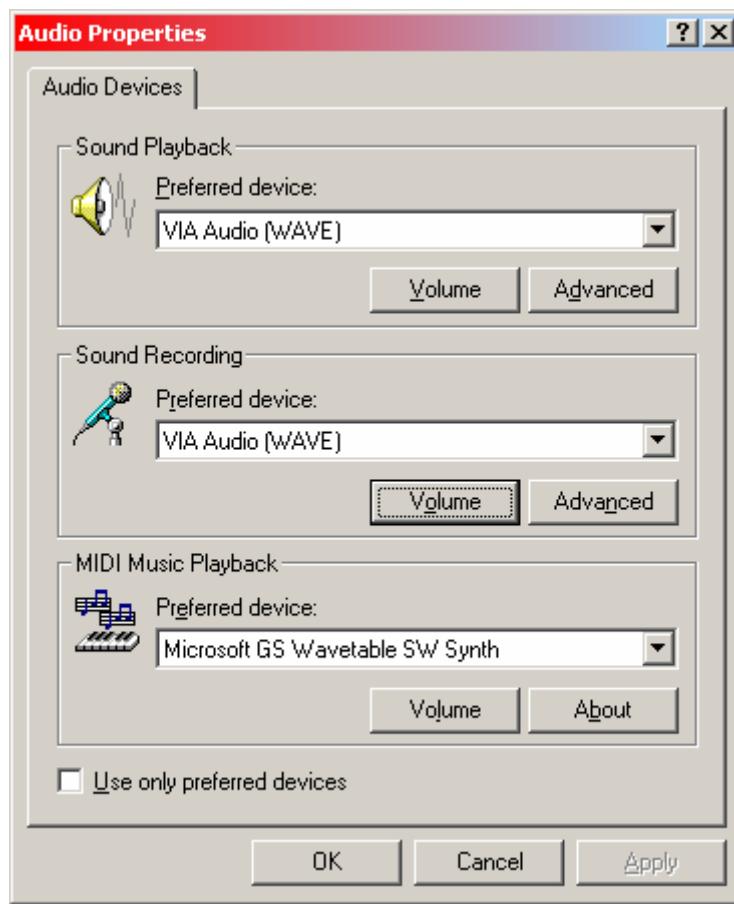
19 Below are some pointers on how to maximize evidence gathering that we have found effective:

- 20 1. Send everything to your employer and the IRS as an affidavit with a proof of service by mail. Keep the certified
21 mail receipts and copies of all correspondence for your records stapled together.
- 22 2. Insist that all responses from both the IRS, your employer, or your financial institutions must be IN WRITING and
23 that you will not accept phone calls unless you initiate them at a prearranged time so you can record them at home.
- 24 3. All items of evidence should be serialized with a sequential number, locked up in a safe place, and the serial
25 number and document description entered into a log book or electronic record. All evidence needs to be carefully
26 protected, organized, and maintained under your positive control at all times. This is the only way you can
27 authenticate the evidence for the judge and the court and later get it admitted.
- 28 4. **IMPORTANT:** When you send correspondence requesting the IRS or your state income taxing authority confirm
29 certain findings of yours, always give them a time limit to respond, and notify them quite clearly that if they don't
30 respond, they have admitted the truthfulness of your conclusions. Identify your correspondence as a "Legal
31 Notice" and tell them you are abiding by the Uniform Commercial Code section 1-205, which allows that as long
32 as you give them advance notice of the established rule, they must conform. If they refuse to respond to any of
33 your issues and instead respond with a notice that your tax return is frivolous, send them a "Verified Affidavit of
34 Default" documenting the facts they have admitted to and sign it under penalty of perjury.
- 35 5. If you want to increase the authority of your "Verified Affidavit Of Default" above, then you can tell the IRS to
36 send their response to your correspondence to the Notary Public instead of directly to you, and have the Notary
37 Public sign the "Verified Affidavit of Default" instead of you. The Notary Public is a licensed officer of the court
38 who has more credibility than you do.
- 39 6. Buy a video recorder, a tripod, and have spare tapes and batteries. If the IRS visits your house or calls you in for a
40 deposition or a summons, then record the entire event on video tape.
- 41 7. Buy a Telephone Recording Control unit from Radio Shack and hook it up to the microphone jack on your
42 computer. This device plugs into your sound card mic input and monitors both sides of a telephone conversation
43 surreptitiously. We bought the Radio Shack model 43-228A for about \$20.
- 44 8. Buy sound recording software. Our favorite is Audio Recorder Pro for \$29. This program records any audio
45 coming into the mic jack as an MP3 file. It is available at:
46 <http://www.ezaudiorecorder.com/>
- 47 9. Make all calls related to income taxes to either your employer or the IRS from your home phone so you can record
48 them. Before you start the call, open the Audio Recorder Prl. You can access this from the **START->Programs->Audio Recorder Pro>Audio Recorder Pro** menu.

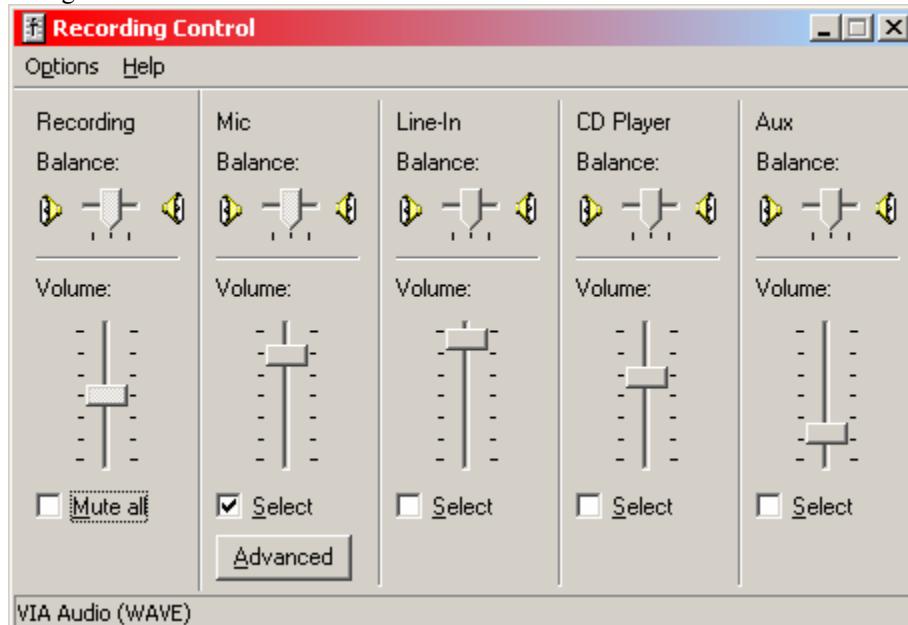


NOTE: The Windows Sound Recorder can record for no more than 60 seconds at a time. If you want to record longer phone conversations, you will need to buy a third party program like Audio Recorder Pro. We surveyed and tried several programs and this turns out to be the easiest to use, cheapest, and most functional of them all.

10. On the Audio Recorder Pro, select the **Source->Microphone**.
11. Create a shortcut on your Windows STARTBAR with the Sound Recorder icon so you can very quickly start up the Sound Recorder if the IRS calls you unannounced. Be prepared so you don't lose evidence.
12. Select **START->Control Panel->Sounds and Audio Devices**. The Audio Devices dialog box will appear.
13. On the **Sounds and Audio Devices** dialog box, click the **Audio** tab.



- 1
2 14. In the Audio Properties dialog box, click on the Volume button for the Sound Recording option group.
3 15. Check the Select check box under the MIC input to select the Telephone Recording Control connected to the MIC
4 input for recording.



- 5
6 16. Start the Audio Recorder Pro in Record mode by clicking on the Red Dot and then make your call.
7 17. When you contact the person you wish to speak with, tell them the following:

8 *I'd like to remind you that this call is being recorded for quality control purposes*

1 This will keep you out of trouble. Some states are what is called "two party" states, where the consent of parties
2 on BOTH ends of the conversation must be obtained in order to avoid committing a crime in the process of
3 recording an otherwise private conversation.

- 4 18. At the conclusion of the conversation, stop the Sound Recorder and save your *.WAV file. Save the sound file it
5 with a standard filename such as the following:

6 IRSYYYYMMDD-800-432-6566.WAV

7 Where:

8 IRS=The person you talked to

9 YYYY=The four digit year.

10 MM=The month

11 DD=The day

12 800-432-6566= The phone number you dialed.

- 13 19. Keep everything related to evidence on your computer backed up. We bought a 2 GB Iomega Jaz drive and back
14 everything up frequently. We also keep an off-site backup in case the IRS decides to get cute and raid you with
15 the blessing of some corrupt judge's court order to destroy your evidence.
16 20. DO NOT accept calls from the IRS at work because you can't record them! Instead, insist with everyone you deal
17 with that you initiate all calls at a prearranged time from your home so you can record everything. Don't give
18 them your work number, because they will try to call you there unannounced and catch you off guard.

19 For your entertainment and education, we have recorded most of our calls with the IRS and have them posted on the Family
20 Guardian Website to educate you on some of the tactics you can use in dealing with the IRS on the phone.

21 2.5.4.4 **Learn Proper Administrative Procedure**

22 In order to beat the IRS at its own game, you will need to know the rules and procedures they must comply with. This
23 means you will need to understand the Administrative Procedures Act, the Freedom of Information Act, and the rules of
24 evidence.

25 Below are some links and resources you can used to educate yourself on administrative procedure:

- 26 • Administrative Procedure Act: The text of the actual law. Found at:

27 <http://caselaw.lp.findlaw.com/casecode/uscodes/5/parts/i/chapters/5/subchapters/ii/toc.html>

- 28 • Administrative Procedure Act Background: This file is a short brief which explains the operation of the federal
29 Administrative Procedure Act. Found at:

30 <http://famguardian.org/Subjects/Taxes/Education/AdminProc/APAbrief.htm>

- 31 • Treasury Department Orders-Here you will find a list of all the Treasury Department Orders promulgated since
32 1950. Found at:

33 <http://famguardian.org/Subjects/Taxes/Education/AdminProc/TDOs.htm>

- 34 • IRS Commissioner's Delegation Orders-Here is a list of the various delegations orders issued by the "Comish" of
35 Internal Revenue. Found at:

36 <http://famguardian.org/Subjects/Taxes/Education/AdminProc/CDO1.htm>

- 37 • FOIA Requests: Those interested in getting information from federal agencies often use the Freedom of
38 Information Act, which is explained via this link. Found at:

39 http://famguardian.org/Subjects/Taxes/Education/FOIA/foia_idx.htm

- 1 • [Cases Regarding Delegated Authority](#): This file contains a list of cases regarding the need of public officers and
2 employees to have delegated authority. Found at:

3 <http://famguardian.org/Subjects/Taxes/Education/AdminProc/Authority.htm>

- 4 • [The Need for Regulations](#): Here you will find a short brief regarding the need for regulations for some tax statutes.
5 Not every law, even a tax law, requires a regulation, contrary to popular myth. However for the statute discussed
6 here, a regulation is essential. Found at:

7 <http://famguardian.org/Subjects/Taxes/Education/AdminProc/Regulations.htm>

8 2.5.4.5 Use the FOIA, Privacy Act, and Discovery to Gain an Advantage

Related resources:

- [Important Government Tax Contacts](#)
- Citizens Guide to Using the Freedom of Information Act and the Privacy Act to Request Government Documents (book):  [ITFFI-L](#)
-  [Memorandum of Law: Certification of Records by IRS](#)
- [DOJ-Freedom of Information Act Guide](#)
- [IRS Chief Counsel Documents Online-FOIA](#)
-  [IRS Disclosure Litigation Reference Book, Document #8448](#) (1.3Mbytes)
-  [IRS Records Not Subject to the Privacy Act](#)
-  [IRS Systems of Records](#)
- [Richard Standring's FOIA/IMF tape](#)
-  [How IRS Doctors Your IMF to Create Bogus Assessments](#)

Related forms:

- [Sovereignty Forms and Instructions Area](#)-Forms, Section 14: Discovery, FOIA, and Privacy Act Forms
-  [IRS Freedom of Information Act request for Substitute for Return \(SFR\) documents](#)

9 In the legal field, *discovery* is the process of gathering evidence for use in either an administrative or judicial proceeding.
10 The *Freedom of Information Act* (FOIA) found in [5 U.S.C. §552](#) and the *Privacy Act of 1974*, found in [5 U.S.C. §552a](#) can
11 be powerful tools in your arsenal that are very useful for discovery of information relating to the IRS and the federal
12 government. The FOIA is used for any government information that is not protected by the privacy act, such as any IRS
13 system of records. The Privacy Act of 1974 protects personal information about natural persons but also allows those
14 persons to get copies of any and all such information provided they authenticate themselves when they request it with a
15 notarized signature. Note that these two acts have no jurisdiction on your state governments. Each state has its own laws
16 and is foreign to the U.S. government, so you will need to look at the laws for your individual state to find out if it has laws
17 equivalent to these two acts at the state level. A good place to start in searching your state laws is on the Family Guardian
18 Website at the following address:

19 <http://famguardian.org/Subjects/Taxes/Research/StateIncomeTaxes.htm>

20 There are specific procedures and processes you must follow when you use the Freedom of Information Act and the Privacy
21 Act of 1974 to do discovery. The best place to find out about these procedures and processes is to read the law and
22 underlying regulations yourself. The links below contain the full text of these two acts:

23 [Freedom of Information Act](http://www4.law.cornell.edu/uscode/5/552.html): <http://www4.law.cornell.edu/uscode/5/552.html>

24 [Privacy Act of 1974](http://www4.law.cornell.edu/uscode/5/552a.html): <http://www4.law.cornell.edu/uscode/5/552a.html>

25 **NOTE:** Requesting personal information about yourself requires that you cite your right to the records under the Privacy
26 Act (5 U.S.C. §552a) and provide a notarized signature authenticating who you are. This ensures that the government
27 organization you are making the request of will have proper authority to release the information. Part of the reason they are
28 so careful about personal information is that such information cannot be released to third parties without the express

1 written consent of the person whose records are being requested. The only exception to this confidentiality rule for
2 personal information is information about the activities of federal agencies and public servants acting in their official
3 capacity.

4 You should send your FOIA/Privacy Act request to the address you locate on the following website under "Service
5 Centers":

6 <http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>

7 Address your FOIA inquiry to the address identified above and on the second line of the address, indicate "Disclosure
8 Officer".

9 The Freedom of Information Act is useful for public records that don't contain information about specific natural persons.
10 It applies to everyone in the federal government EXCEPT Congress.

11 **Of course Congress exempted themselves: they wrote the law! Hypocrites!**

12 One of the most useful documents you can get your hands on is Part II of the Federal Register, Vol. 63, No. 242, pages
13 69716 through 69929 for the year 1998. This document lists all systems of records published by the Department of the
14 Treasury, which includes the Internal Revenue Service. Our IMF Request Letter found later in section 3.15.5 of this book,
15 item #8, includes a request for this document, and that letter has been successful in getting that document for previous
16 FOIA requests. Once you have this document, you can use it to determine other candidate records you can request using
17 the FOIA. This entire document has been entered into our Master File Decoder program so that it is electronically
18 searchable. The program also automates the production of FOIA requests appropriate for your specific situation in order to
19 simplify the discovery process. You can download this excellent and FREE program from the Family Guardian Website at:

20 <http://famguardian.org/Tools/MFDecoder/MFDecoder.htm>

21 Most FOIA responses are provided free of charge by the IRS. The Response to the IMF Request Letter appearing in
22 section 3.15.5 coming back from the IRS was 89 pages and they didn't charge us for it.

23 The response that we got back from our FOIA request to the IRS for our IMF included IRS Notice 393 (Rev. 4-94), Catalog
24 Number 45803X. That notice is a warning about withheld records. We repeat it below for your benefit.

25 *INFORMATION ON AN IRS DETERMINATION TO WITHHOLD RECORDS EXEMPT FROM THE
26 FREEDOM OF INFORMATION ACT-5 U.S.C. §552*

27 *Appeal Rights*

28 *You may file an appeal with the Internal Revenue Service within 35 days after we (1) determine to
29 withhold records, (2) determine that no records exist, or (3) deny a fee waiver or a favorable fee category. If
30 some records are released at a later date, you may file within 35 days after the date the last records were
31 released.*

32 *The appeal must be in writing, must be signed by you, and must contain the following information:*

- 33 • *Your name and address*
34 • *description of the requested records*
35 • *date of the request (and copy, if possible)*
36 • *date of the letter denying the request (and a copy, if possible)*

37 *Mail your appeal to:*

38 *Internal Revenue Service*
39 *Richmond Appeals Office-FOIA Appeal*
40 *2727 Enterprise Parkway, Suite 100*
41 *Richmond, VA 23229*

1

Judicial Review2
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If we deny your appeal, or if we do not send you a reply within 20 days (not counting Saturdays, Sundays, or legal public holidays) after the date we received the appeal, you may file a complaint with the U.S. District Court in the district where (1) you reside, (2) your principal place of business is located, or (3) the records are located. You may also file in the District Court for the District of Columbia.

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The court will treat your complaint according to the Federal Rules of Civil Procedure (F.R.C.P.). Service of process is governed by Rule 4(d)(4) and (5), which requires that a copy of the summons and complaint be (1) personally served on the United States Attorney for the district in which the lawsuit is brought; (2) sent by registered or certified mail to the Attorney General of the United States at Washington, D.C.; and (3) sent by registered or certified mail to the Commissioner of Internal Revenue, Attn: CC:EL:D, 1111 Constitution Avenue, N.S., Washington, D.C. 20224.

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In such a court case, the burden is on the Internal Revenue Service to justify withholding the requested records, determining that no records exist, or denying a fee waiver or a favorable fee category. The court may assess against the United States reasonable attorney fees and other litigation costs incurred by the person who takes the case to court and who substantially prevails. You will have substantially prevailed if the court determines, among other factors, that you had to file the lawsuit to obtain the records you requested and that the Internal Revenue Service had no reasonable grounds to withhold the records. See Internal Revenue Service Regulations 26 CFR § 601.702 for further details.

19

Exemptions

20

The Freedom of Information Act, 5 U.S.C. §552, does not apply to matters that are—

- (b)(1) (A) specifically authorized under criteria established by an Executive Order to be kept secret in the interest of national defense or foreign policy and
(B) are in fact properly classified under such an Executive Order;
- (b)(2) related solely to the internal personnel rules and practices of an agency;
- (b)(3) specifically exempt from disclosure by statute (other than section 552b of this title), provided that the statute:
 - (A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or
 - (B) established particular criteria for withholding or refers to particular types of matters to be withheld;

Note: subsection (b)(3) protects information exempted by certain qualifying statutes, such as Internal Revenue Code 6103, which protects tax returns and information generated by and collected by the IRS with regard to a taxpayer.

- (b)(4) trade secrets and commercial or financial information obtained from a person and privileged or confidential
- (b)(5) inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency;
- (b)(6) personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;
- (b)(7) records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by criminal law enforcement authority in the course of a criminal investigation, or by an agency conducting a lawful national security

intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual;

(b)(8) contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions; or

(b)(9) geological and geophysical information and data, including maps, concerning wells.

- 1 The kinds of issues you want to focus on in your discovery process are issues that are controversial and not well-known.
2 Below are a few such things that you definitely want answers on:

- 3 1. Anything in the *Test for Federal Tax Professionals* found in section 3.1 of this book.
4 2. The definition of the word “United States” in sections 7701(a)(9), 3121, and 4612 of the Internal Revenue Code as it
5 relates to the three definitions of the term “United States” found in Hooven and Allison v. Evatt, 324 U.S. 652 (1945).
6 See section 3.8.1.19, 4.7, 4.8 of our *Great IRS Hoax* book.
7 3. Citations of the implementing regulations that authorize the IRS to assess, collect, or penalize in the context of
8 Subtitles A through C of the Internal Revenue Code. There simply are no such implementing regulations! The IRS
9 will try to say that Part 301 of 26 CFR are the implementing regulations, but this is a lie. The implementing
10 regulations must be contained in the regulations coming under section 1 of the code!
11 4. The definition of “person” and “individual”. See sections 2.2 and 3.8.1.12 of our *Great IRS Hoax* book for further
12 details on this subject.
13 5. The definition of “State”. See sections 3.8.1.15, 5.2.5 of our *Great IRS Hoax* book for further details on this subject.
14 6. Definition of the word “employee”. See sections 3.8.1.3 and 5.2.9 of our *Great IRS Hoax* book for further details on
15 this subject.

16 Most congressmen get a lot of questions and correspondence from their constituents and after they have been around a
17 while, they know exactly which questions to avoid to keep the IRS out of trouble. Therefore, they are likely to avoid
18 questions about the above, and especially if they demonstrate unusual legal skill and research. Therefore, you should try to
19 keep the requests as simplistic as possible. The best type of lawmaker to make such requests to are the most junior
20 members of Congress who just got into office on their first term and are green behind the ears. Hit them between the eyes
21 with questions about the above and sound innocent. Don’t reveal why you need to know or that it even relates to income
22 taxes. Create a diversion to make it sound like, for instance, you are a patriotic high school student who is excited about
23 being a Congressman some day and whose teacher asked them to do a research project. Snow the crap out of them so they
24 won’t know what hit them, even though you will use their answer to nail the IRS up to the wall and torture them at an
25 examination hearing and in court with it! If you get some solid answers to the above, please send them to us so we can post
26 them on the Family Guardian Website!

27 In many cases, the Congressman you write with your questions won’t have the answer no matter how simple your question.
28 For such cases, he or she will likely turn the question over to the Congressional Research Service or the IRS. Requests that
29 are simple enough to answer without much research will usually be answered by sending to the constituent a copy of
30 Congressional Research Service Report 97-59A along with a short letter of explanation. The rebutted version of that report
31 appears in its entirety in section 5.2 of the *Tax Fraud Prevention Manual*. You should be ready for the answers they will
32 give out of that report, and might want to include with your questions either the entire rebutted report or the excerpts that
33 are pertinent to the question you are asking. Force them to respond to the rebutted version of the report so they don’t have
34 any room to wiggle out of telling the truth.

35 For those requests that are forwarded on the IRS, the Congressman will then get the response back from the IRS and
36 forward it with a cover letter. The IRS responses are rather blunt and threatening in most cases. One of our readers said
37 their request to their Congressman for information resulted in a threatening letter from the IRS (Individuals Representing
38 Satan) that said he should spend less time asking questions and more time paying his taxes! Extortionists!

1 Another means of discovery are interrogatories, requests for admissions, subpoenas, and depositions you might hold during
2 the litigation phase of your case. How to accomplish these means of discovery is beyond the scope of this book. However,
3 Nolo Press sells some very good legal self-help books that are written specifically for those without much legal training that
4 teach you how to prepare these types of discovery. Their website is at:

5 <http://www.nolo.com/>

6 The Lawyer Jokes section of their website is hilarious!

7 **2.5.4.6 Protect Yourself from Prejudice and False Presumption on Government Forms**

8 The war to free yourself from taxes is a technical war. It involves structure, process, discipline, and the same kind of
9 devious tactics the IRS uses. If you are going to win the war, you have to fight dirty but obey the law. This section
10 contains several pointers on how to fight dirty:

11 1. **Redefine terms used on IRS forms**

12 1.1. None of the terms found on any IRS form are legally defined using sections of enacted positive law. Even if
13 they were defined on the form or the IRS website, the [IRS Internal Revenue Manual, section 4.10.7.2.8](#) says that
14 you can't trust the definitions anyway. Therefore, you are encouraging false presumption that will prejudice your
15 rights if you sign any government form without providing a legal definition of the terms on the form.

16 1.2. Employers will frequently coerce employees to submit W-4 forms and will tell them that they must sign the
17 form and not make any changes to the form. Also, some persons who have been convicted of tax crimes will be
18 ordered by the court to submit 1040 forms as a condition of their parole and that these forms must be signed and
19 cannot be modified or altered.

20 1.3. The above abuses and coercion are a violation of the First Amendment, which says that we have a right to free
21 speech. Implicit in this right is the right to not communicate with our government on a tax form or by any other
22 means.

23 1.4. When you are backed into a corner by a corrupt judge or ignorant employer as described above, one very
24 helpful technique is to do the following:

25 1.4.1. Fill out the form as they request.

26 1.4.2. Put a prominent notice somewhere on the form stating: "Not valid without attached statement."

27 1.4.3. Then on the attached statement, modify the definition of terms used on the form. This approach, by
28 the way, is exactly the trick the government pulls to make you liable to begin with: word games. Fighting
29 fire with fire can be very effective.

30 1.5. Some terms you might want to explain or modify the definitions of on the W-4 and 1040 forms include:

31 1.5.1. "United States": means the federal United States, which includes the District of Columbia, federal
32 territories, and enclaves within the states as defined in 26 U.S.C. §7701(a)(9) and (a)(10).

33 1.5.2. "Penalty of perjury": means under fraud, duress, coercion, non-consensually, involuntarily, and in
34 violation of the law.

35 1.5.3. Your middle name: Make it "nontaxpayer". You are entitled to use any name you want, as long as
36 the intent is not to commit fraud.

37 1.5.4. "Employee": person who receives money in an equal exchange for the value of his labor from a
38 private, nongovernmental entity not subject to either the territorial or subject matter jurisdiction of the
39 federal government under Subtitles A or C of the Internal Revenue Code.

40 1.5.5. "income": within the context of [I.R.C. Subtitle A](#) means ONLY "corporate profit" according to the
41 U.S. Supreme Court under the following cases (and others):

42 1.5.5.1. *Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170, 174 (1926)

43 1.5.5.2. *Flint v. Stone Tracy Co.*, 220 U.S. 107, 55 L.Ed. 389, 31 Sup.Ct.Rep. 342 Ann. Cas.;

44 1.5.5.3. *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918);

45 1.5.5.4. *Eisner v. Macomber*, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)

46 1.5.5.5. *U.S. v. Whiteridge*, 231 U.S. 144, 34 S.Sup. Ct. 24 (1913)

47 2. **Quit Social Security and Invalidate the social security number in every correspondence with the IRS.**

48 2.1. Nearly every tax liability a person can have originates from one's status as a federal "employee", agent,
49 contractor, or benefit recipient. If this relationship is eliminated, then in most cases the liabilities go away as
50 well. See form number 05.008 entitled "Why Your Government is a Thief Or You Are A Federal Employee for
51 Federal Income Tax Purposes" available at:

- 1 <http://sedm.org/Forms/FormIndex.htm>
- 2 2.2. An important and essential way to terminate at least part of this employment relationship with the federal
3 government is to terminate participation in Social Security. This may be accomplished as follows:
4 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
- 5 2.3. Once the employment relationship has been terminated, the government will try to falsely “assume” or
6 “presume” that the relationship continues to exist. They will continue to use the Social Security Number, even
7 though it no longer may lawfully be associated with you. If they do this when sending you a notice or
8 communicating with you, you can legitimately claim that the number the IRS has been using for you is no longer
9 valid and wrong. This will turn their world upside down because they can’t track you without the number any
10 more. See the free “Wrong Party Notice”, form 07.002 below:
11 <http://sedm.org/Forms/FormIndex.htm>
- 12 2.4. To ensure that the IRS correctly eliminates and removes the SSN do the following: Under “SSN” on every
13 tax form, line it out in thick black pen and then write “WRONG See attached Wrong Party Notice”. Then in
14 your letter mention the following:
- 15 2.4.1. State that the social security number used on all previous forms and correspondence both from you
16 and to you has used the wrong social security number and there is not correct one.
- 17 2.4.2. State that there is a severe criminal penalty for using the wrong identifying number as provided under
18 the following laws:
- 19 2.4.2.1. Social Security Benefit Act, P.L 97-123, Section 4.
- 20 2.4.2.2. Tax Reform Act of 1976 (P.S. 94-455).
- 21 2.4.2.3. Social Security Act, Section 209: 1 year in jail and a \$1,000 fine.
- 22 2.4.3. Congressional Research Service Report 97-59A entitled Frequently Asked Questions Concerning
23 the Federal Income Tax, Question #5 entitled “Do Taxpayers Have the Right, under the Fifth Amendment,
24 Not to Answer Questions on Their Tax Returns?” says you can claim the Fifth Amendment and not answer
25 questions, irregardless of 26 U.S.C. §6109 that talks about a requirement for identifying numbers.
- 26 2.4.4. IRS Handbook for Special Agents, section 342.12 and 342.15, which clearly states that persons can
27 refuse to disclose information about themselves based on their Fifth Amendment rights.
- 28 2.5. Declare a fictitious business name with the Secretary of State in your State and request a new Taxpayer ID
29 number for the business. Put all your accounts under that name and ID number so the IRS can’t find your assets
30 based on the SSN.
- 31 3. Include a “duress” statement with everything you file or sign, making it inadmissible as evidence in court
- 32 3.1. As we stated in section 2.4.8.3 and the Supreme Court case of *Weeks v. United States*, 232 U.S. 383 (1914),
33 evidence that was illegally obtained cannot be used in court! Without evidence, the IRS can’t prosecute you!
- 34 3.2. Illegally obtained evidence includes evidence obtained through either fraud or duress. Here are your defenses
35 for each:
- 36 3.2.1. Fraud occurred on the IRS W-4 (see section 6.5.8 of our Great IRS Hoax book), the W-8BEN (see
37 section 6.5.12 of the Great IRS Hoax book). The courts have agreed that these forms are untrustworthy in
38 the following cases:
- 39 3.2.1.1. *Luhring v. Glotzbach*, 304 F.2d 560 (4th Cir. 1962).
- 40 3.2.1.2. *Einhorn v. DeWitt*, 618 F.2d 347 (5th Cir. 1980).
- 41 3.2.1.3. *United States v. Goldstein*, 342 F.Supp. 661 (E.D.N.Y. 1972).
- 42 3.2.1.4. *Boulez v. C.I.R.*, 810 F.2d 209 (D.C. Cir. 1987).
- 43 3.2.1.5. *United States v. Will*, 671 F.2d 963, 967 (6th Cir. 1982).
- 44 3.2.2. The IRS’ own Internal Revenue Manual states that its publications cannot be trusted:
- 45 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their
46 advisors... While a good source of general information, publications should not be cited to sustain a position.
47 [IRM, 4.10.7.2.8 (05-14-1999)]*
- 48 3.2.3. Duress and force was obtained in getting you to prepare and sign the form. Such duress includes, but
49 is not limited to:
- 50
 - *Your past threatening correspondence, in which you threatened \$1,000 in fines for allegedly
51 frivolous returns, a 25% penalty for failure to file a return by the due date, even though I provided a
52 return that I still say is accurate in Ref. (2). A \$69 enforcement fee. This kind of disrespectful,
53 threatening, and harassing correspondence does not permit me to sign anything voluntarily that I
54 might send to you.*
 - *Penalties under sections 19131-19132 and 19177 through 19179 of the California R&TC:
55 ○ 19131 Failure to file*
-

- 19132 Penalties
 - 19177 Abusive tax shelters
 - 19178 Aiding or abetting understatement of tax liability
 - 19179 Frivolous returns
 - Scare stories from my coworkers and friends about mistreatment by the Franchise Tax Board and the Internal Revenue Service, including strong-arm tactics like your Ref. (1), levies, liens, and seizures.
 - 26 U.S.C. §7201: Attempt to evade or defeat tax (up to \$100,000 fine or imprisonment not more than 5 years along with attorney fees).
 - 26 U.S.C. §7203: Willful Failure to File (fine up to \$25,000 or imprisonment for one year or both)
 - Hundreds of different penalties for late filing or underpayment, as documented in Part 20 of the Internal Revenue Manual, available at: <http://www.irs.gov/irm/part20/index.html>
 - IRS Liens and levies being imposed for nonpayment of taxes.
 - Receipt of threatening mail communications from the IRS (e.g. CP-515 "Notice of Deficiency" and subsequent Notice of Lien and Levy").
 - Constant anxiety from and harassment by IRS agents (by telephone and otherwise).

The signature under "penalty of perjury" is obviously invalid because you were not competent to understand or interpret the Internal Revenue Code properly or to assess yourself properly and could not rely on any IRS forms or publications because of the courts have ruled that they can't be trusted.

If the IRS sends you anything via certified mail, make sure you write in big capital letters in pen DURESS" next to or above your signature on the return receipt when you accept delivery.

illing a 1040NR form, this form and the accompanying booklet completely violates the Privacy Act (see 3 of our *Great IRS Hoax* book) and is bogus and need not be completed. State that you are not obligated the form at all under such circumstances and that the IRS ought to feel lucky for getting anything from em you want an indication in writing of the following aspects of the form:

expiration date.

ether completion of the form is "mandatory" or "voluntary" and if it is "mandatory", the section of the at creates the tax liability that makes it "mandatory".

ing enclosures or attachments with your forms or returns, ensure that every enclosure is marked "Not valid ched forms and all enclosures." This prevents the IRS from removing and conveniently losing the to a return that documents your reasons or rationale for making the claims you did, which then can make it our return is frivolous when in fact it wasn't if the attachment had been kept.

I will gladly pay the tax and admit to being guilty if the IRS will show you the law that makes you liable income taxes. This looks very good in front of juries. And since there is no law establishing liability for hrough C personal income taxes, they won't be able to answer.

on on all past signatures which involved other than a zero assessment.

that any signatures on tax forms you filed, including 1040, 1040NR, or 2555, which imply other than a x liability are null and void because they were filed under duress, mistake, and coerced fraud. We have a statement of this kind with our Request for Refund letter for you to reuse.

Notice in your correspondence to the IRS requiring a response to your correspondence within a short period they are admitting your position, and then mail it at the end of the waiting period. Unless you keep the the original correspondence, like we do, its hard to defend yourself against this tactic. The IRS has tried fore!

pyright Notice on every form you file stating the following:

COPYRIGHT NOTICE: You do NOT have my permission to share any part of this tax return with parties outside of your organization, including any other government agency or the Internal Revenue Service, absent a signed court order permitting discovery. This would clearly violate my wishes and the COPYRIGHT that applies to this return.

10. Include a Constructive Notice at the beginning of every form you file:

CONSTRUCTIVE NOTICE

IF THIS AFFIDAVIT IS NOT PROPERLY REBUTTED WITH A COUNTER-AFFIDAVIT WITHIN THIRTY (30) DAYS FROM THE DATE OF ITS MAILING, ALL PARAGRAPHS NOT DENIED SHALL BE CONFESSED AFFIRMED, BY SUCH DEFAULT, AND SHALL BE ACCEPTED AS DISPOSITIVE, CONCLUSIVE FACTS BY THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE, AND/OR STATE TAX AGENCY WHEREIN THE DISTRICT DIRECTOR AND/OR THE CHIEF EXECUTIVE OFFICER OR OTHER PROPERLY DELEGATED AUTHORITY, HAD THE OPPORTUNITY AND "FAILED TO PLEAD." ALL COUNTER-AFFIDAVITS MUST BE SIGNED WITH THE VALID LEGAL NAME OF THE

1 RESPONDENT, FICTITIOUS OR INCOMPLETE NAMES OF RESPONDENTS OR THOSE NOT
 2 CONTAINING COMPLETE LEGAL FIRST, MIDDLE, AND LAST NAMES AND EMPLOYEE NUMBER AND
 3 PHOTOCOPY OF DRIVER'S LICENSE SHALL NOT CONSTITUTE A VALID RESPONSE BECAUSE NOT
 4 PROPERLY AUTHENTICATED. COUNTER-AFFIDAVIT MUST ALSO PROVIDE LEAL EVIDENCE
 5 DOCUMENTING YOUR POSITION OR THE RESPONSE SHALL BE CONSIDERED A FRIVOLOUS NON-
 6 RESPONSE SUBJECT TO A \$500 PENALTY FOR WASTING MY PRECIOUS TIME AND LABOR, BOTH OF
 7 WHICH THE SUPREME COURT HAVE SAID ARE MY PROPERTY IN BUTCHER'S UNION v. CRESCENT
 8 CITY CO., 111 U.S. 746 (1883).

9 *This Affidavit and all attached documents have been made a part of the Public Record and will be used for*
 10 *evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these*
 11 *documents must be maintained in Claimant's Administrative File.*

12 _____
 13 Signature

- 14 11. Date and tab (exhibit #) every document you file with the IRS for date of receipt or sending.
- 15 12. Respond immediately to every letter:
 - 16 12.1. Deny everything you can: the status they assign you, your duty to respond or file anything.
 - 17 12.2. Accuse them of any impropriety you identify: failure to give notice, lack of authority, failure to respond to something you sent.
 - 18 12.3. Question everything: authority, applicability.
 - 19 12.4. Demand everything: proof of authority, applicability, liability.
 - 20 12.5. Give a deadline for action or response.
 - 21 12.6. Declare your intentions: file suit, write to higher authority.
 - 22 12.7. Set forth the legal/factual basis for your position.
- 23 13. Make a copy of everything and keep it in a marked file for quick retrieval.
- 24 14. Send related exhibits with every letter.
- 25 15. Have a witness for your insertions in the envelope, acknowledged on your file copy.
- 26 16. Send everything certified or registered mail.

28 Apart from the obvious value of having your evidence at hand when needed, you are causing the agents to act with extreme
 29 caution in dealing with you, hopefully encouraging them simply to leave you be. You are just too much trouble for too
 30 little money.

31 You must now follow through by gathering the evidence to stop the IRS. You examine their correspondence to find
 32 everything which might pertain to a lack of an OMB number, or which involves any interpretation of a law or regulation, or
 33 the things which require authority for the IRS action involved. Send a request under FOIA for the documents. Request a
 34 Technical Determination of your tax status from the District Director.⁹⁷ File a Petition for Redress of Grievances.⁹⁸

35 The Revenue Code imposes penalties upon government agents for improper disclosure of tax information. An improper
 36 assessment gives rise to an invalid lien, which is a publication of confidential information.⁹⁹ You should threaten to sue for
 37 this, also.¹⁰⁰ Similarly, agents are liable for damages when they willfully disregard the provisions of the Code which
 38 protect the taxpayer.¹⁰¹ The government cannot refuse to disclose the identify of their personnel who are violating the
 39 rights of the citizens.¹⁰² If an IRS agent uses extortive or oppressive measures on a citizen, he can be prosecuted and fined
 40 \$10,000, or get 5 years, or both.¹⁰³

41 **2.5.4.7 Don't Get Discouraged by IRS tactics during your fight**

42 *"Yes, all of you be submissive to one another, and be clothed with humility, for*

43 *God [and his followers] resists the proud,*
 44 *But gives grace to the humble.*

⁹⁷ MT 1218-196(P)-(11)-23.

⁹⁸ Constitution, Amendment 1.

⁹⁹ 26 U.S.C. §7431(a)(1) & (b).

¹⁰⁰ *Rorex v. Travnor*, 771 F.2d 383, 386.

¹⁰¹ 26 U.S.C. §7433(a) and (b).

¹⁰² *Bivens v. Six Unknown Federal Agents*, 403 U.S. 388 (1971).

¹⁰³ 26 U.S.C. §7214(a)(1).

1
2 Therefore humble yourselves under the mighty hand of God, that He may exalt you in due time,
3 casting all your care upon Him, for He cares for you.

4 **Be sober, be vigilant; because your adversary the devil walks about like a roaring lion, seeking whom he may**
5 **devour.**

6 **Resist him, steadfast in the faith, knowing that the same sufferings are experienced by your brotherhood in**
7 **the world.**

8 But may the God of all grace, who called us to His eternal glory by Christ Jesus, after you have suffered a
9 while, perfect, establish, strengthen, and settle you."

10 [1 Peter 5:5-9, Bible, NKJV]

11 "Nothing in the world can take the place of persistence. Talent will not; . . . Genius will not; . . . Education will
12 not; . . . Persistence and determination alone are omnipotent."
13 [Calvin Coolidge]

14 The chief IRS weapon is **fear**. Fear is the most potent weapon they have to in effect compel people to "voluntarily
15 comply". How do they perpetuate this fear?

- 16 1. By making your experiences with them so painful, complex, costly, and time-consuming that you try to avoid the
17 hassle by just paying your taxes and don't "question authority" as we encourage you to do throughout this document.
- 18 2. By trying to shift the burden of proof to the Citizen. By default, if you don't dispute prima facie evidence presented
19 against you about your income tax liability, then they are guaranteed to eventually win their case. As soon as you learn
20 that your gross or taxable income is misreported by your employer, you should promptly bring it to their attention and
21 raise a formal complaint, and submit evidence to the contrary that they then have an obligation to refute with the law.
- 22 3. By abusing the due process rights guaranteed to you by the 5th and 14th Amendments to U.S. Constitution. This
23 means they will try to take your property from you without a hearing or a trial. Then after they have taken your
24 property, you can't afford to litigate to defend your rights so they have won.
- 25 4. By refusing to discuss the legal aspects of the tax laws with you. We called their 800 number and were put on hold for
26 almost an hour and then an arrogant agent came on the phone who wouldn't even give us his name for fear of
27 retribution. Do you think if they were really focused on helping people and telling them the truth about the tax laws,
28 that they would need to worry about retribution? Then he proceeded to tell us that he isn't there to give me legal
29 advice. I didn't ask for legal advice, but I asked him for what legal authority makes me liable for income taxes as a
30 Citizen of the united States (not a U.S. Citizen, big difference!) who has income only from within the 50 union states.
31 I asked him what his interpretation of 26 U.S.C. §861 was that justified his position, and he got belligerent and tried to
32 hang up on me. Then I asked him who in the IRS can answer my technical (not legal) questions about 26 U.S.C. §861
33 since he refused to. He said "the courts". I said "who specifically, and what is their phone number." "I don't have a
34 name." "You're not being very helpful, and you're wasting my tax money running me in circles like this. Please quit
35 avoiding my question and just give me a name and phone number and email address of someone in the IRS who can
36 answer the technical question you currently refuse to answer," I said. He wouldn't help me, and I was polite but never
37 waivered off the point.
- 38 5. By not being legally responsible for any of the advice they might give you when you call them for help and ensuring
39 that you know that. They also evade responsibility by operating anonymously by refusing to give you their full real or
40 legal name, agent number, and physical address where they can be served with legal papers.
- 41 6. By making the tax laws as long and as complicated as they can (the Internal Revenue Code, Title 26 of the U.S. Code,
42 is 9,500 pages!) to discourage you from reading and understanding them. And then when you do the research and
43 interpret them correctly, using scare tactics that are just meaningless babble, such as:
 - 44 6.1 "I believe your interpretation of the law is wrong." When you hear this kind of nonsense, then ask them "What
45 interpretation of 26 U.S.C. §861 supports any your position or any position but the one I have mentioned?" and
46 watch them try to tap dance around the issue and tell you that you need your own attorney, as though attorneys
47 are the ones who hold the truth hostage for a ransom that equals your income tax check.
 - 48 6.2 "The courts have consistently ruled against that issue." Ask them for just **one** case citation that proves their
49 theory and ask them if it has ever been appealed or overruled. Then look up the case on the website at
50 <http://www.findlaw.com/> or on <http://versuslaw.com> and call them back about it. The 26 U.S.C. §861/source
51 position advocated in this document has **never** been ruled on in their favor by the U.S. supreme Court, but there
52 are plenty of examples where it has been ruled against them, most notably in the case of *Evens v. Gore*, 247 U.S.
53 165, where the supreme Court ruled:

54 "After further consideration, we adhere to that view and accordingly hold that the Sixteenth Amendment does
55 not authorize or support the tax in question. " [A direct tax on salary income of a federal judge]

- 1 6.3 "You are going to end up in jail if you pursue that course of action." More scare tactics to compel you with fear
2 to be compliant.
- 3 7. By using confusing terms and language in the tax code (obfuscating it). We pointed this out in section 3.9.1 of our
4 Great IRS Hoax book entitled "Words of Art: Lawyer Deception Using Definitions".
- 5 8. By obfuscating the issues raised in this document by creating a series of IRS publications that conflict with the tax laws
6 as written (the Internal Revenue Code, in particular), and claiming "plausible deniability" by pretending they are
7 unfamiliar with the issues you raise. Of course they are going to do this, since they undoubtedly know that they can be
8 fired and the IRS fined up to \$1M for wrongful taking of taxes if they try to collect more taxes than a Citizen is liable
9 for. Ask them when you call them what takes precedence, the Internal Revenue Code or the IRS publications. They
10 won't advertise to you that the IRS publications don't have the force of law and aren't usable as evidence of belief in a
11 court of law. They are simply hearsay not admissible as evidence and are subordinate to the Internal Revenue Code.
12 And yet when you talk to the IRS, they will refuse to discuss the law with you (the I.R.C.) and the fraud it exposes with
13 you and will try to steer you back to the IRS publications!
- 14 9. By firing their own IRS historian so citizens can't find out the history and the truth behind the IRS and how the truth
15 about income taxes has been buried and hidden deeper and deeper with "legalese" in the tax code every year.
- 16 10. By hiding any evidence they might have about you from the discovery process. Refusing to show you the evidence
17 they have against you and not giving you a chance to cross-examine any witnesses who are testifying against you.
18 Refusing to respond to your Freedom Of Information Act queries for their files on you.
- 19 11. By mailing you legal notices that expire in 10 days and dating them ten days *before* they actually mailing them, so that
20 they are expired before you even get them! You should be on the look-out for this and write the date received and the
21 date postmarked on the back of every letter. You might even want to tape the postmark onto the back of each
22 correspondence you get from them.

23 For all the above reasons, you can expect that if you raise any of the issues in this document, you are very likely to be
24 stonewalled by the IRS or frivolously and illegally penalized in seeking or applying the truths found here. That's the only
25 tactic they can use to stay out of trouble and not play a game they know they can't win. Basically, as the IRS has done to so
26 many others before you who pursued the issues raised in this document, they will likely refuse to respond to your official
27 correspondence or evidence or refute any of your claims. This behavior by government we call a "Fifth Amendment"
28 response and you need not be afraid of it because you can use it to your advantage in the next section.

29 As you begin to learn techniques for fighting the IRS beast, you may encounter occasions when they are attempting to
30 assess you with penalties and compound interest. This has happened to us. We established clearly in sections 5.4.5 of our
31 Great IRS Hoax book that the IRS has no lawful authority to assess such penalties or interest for Subtitle A income taxes.
32 We also established in section 5.4.3 of the Great IRS Hoax book that the IRS has no lawful authority to assess you with a
33 Subtitle A income tax liability because the only person who can create such a liability is you. We have used the Notary
34 Certificate of Default Method documented in section 2.4.4.5 to completely eliminate \$2,500 in proposed penalties by the
35 California Franchise Tax Board and the IRS. It has worked very successfully for us and chances are very good that it will
36 work for you as well! Even if you have to pay a few penalties initially, the best way to look on these penalties is as
37 "tuition" in the process of learning how to be sovereign and free again. It is an investment in your freedom and
38 sovereignty. As your techniques and knowledge improve and expand, the penalties will be eliminated and you will teach
39 the ignorant and incompetent agents you are corresponding with the truth eventually. You can also prosecute these same
40 agents for malfeasance, conspiracy against rights, constructive fraud, obstruction of justice, racketeering, mailing
41 threatening communications, and several other crimes.

42 How can you fight your irrational fears about the IRS as you are learning to be free and the government is trying to abuse
43 you so you will be incentivized to stay ignorant and stay a slave? Knowledge and love and preparedness and organization
44 cast out fear. Be in loving relationships but more importantly, GET EDUCATED ABOUT THE LAW by reading this
45 publication! Be an informed Citizen, pro per litigant, voter, and juror. Know your rights and understand the law. Be more
46 organized and disciplined in your fight than they are! Then they will lose the biggest weapon they have to create fear: your
47 own laziness and ignorance and disorganization. Knowledge and a disciplined approach truly are power, especially in the
48 legal field. James Madison, one of our founding fathers, said about this issue in a letter to W.T. Barry, August 4, 1822:

49 "Knowledge will forever govern ignorance; and a people who mean to be their own governors must arm
50 themselves with the power which knowledge gives."
51 [James Madison]

1 The more you know and the more persuasively and skillfully you can communicate it, the more likely it is that you will win
2 in your fight with the tyrant thieves at the IRS. This document is a very good starting point for getting informed enough to
3 be very dangerous to their hidden agenda of fear. You can do it! When the going gets tough, the tough get going! One of
4 our readers had the following very insightful things to say about the writings in this book:

5 Dear sir,

6 I'm writing to say thank you for all the information you have gathered and the free document you created [The
7 Great IRS Hoax] to help further the truth. I think what you are doing is noble. I think what you are doing is
8 Christian. Your efforts are monumental. With all that said, I have to confess to you that I have come to the
9 conclusion that we live in a conquered country. We are conquered financially and legally. There is blatant
10 disregard for fair, impartial judgment where the legal system is manned by people who get benefits from
11 perpetuating the status quo. You, who are far more ahead of me in the legal realm, have probably come to this
12 conclusion but remain hopeful that the government that perpetrated this fraud would suddenly feel ashamed
13 and stop defrauding billions of dollars from its slave force.

14 This, I believe, they will never let happen. I would like to remain optimistic and believe there is a shred of
15 decency left in Washington but I don't believe that to be true. Right now the veil is in place and the legal
16 community chooses to overlook people like you who know the law because there isn't enough "meat" (Booty,
17 Loot, Pillage) to go after [if they do] and in their eyes people like us are annoying but until such time as they no
18 longer have to keep a semblance of freedom, liberty and just law in this country, they pull the curtain back in
19 place and the man behind it goes on with his machinations.

20 I do tell every one I know about your site. I even keep pieces of paper with [your] web address on it to hand out
21 to anyone who cares to listen. Unfortunately, we live in a country of cloth and stick wavers (flag), who believe
22 every bit of propaganda passed to them through the media and from its elected officials. They wouldn't know
23 their rights if the book fell on their heads. Case in point, Bob Schulz, laboring away to get redress from his
24 government. He expects them to respond. Yet many people see this and regard Bob and his people "extremists".
25 I don't understand their reasoning other than they have lived all their life under a slave mentality and would
26 never think of questioning the legality of anything put before them by the Washington ruling elect.

27 I will close by saying that what you are doing is good, decent work. The problem is we don't know freedom
28 because we have never lived free. We have always been under rule and by today's standards our fore-fathers
29 would be considered 'terrorists'. I am saddened to think that the titles 'patriot', 'militia' or 'constitutionalist'
30 have been transmogrified into slander and evil. But then we live in a conquered country.

31 Timothy L. Harrington

32 Here was our response to that insightful inquiry:

33 Tim,

34 That was a tremendously insightful way to explain the fraud and slavery we are currently living under. I'm very
35 impressed and thank you for sharing your thoughts on the subject.

36 The slavery continues because of ignorance. The only thing I can do is educate and thereby liberate the masses
37 of sheep that are out there and hope they will use their new found knowledge prudently in order to free
38 themselves from the slavery. This world would be a pretty dreary place without hope that things could ever get
39 better and that freedom was the light at the end of the tunnel that we are all heading for.

40 **"But sanctify the Lord God in your hearts, and always be ready to give a defense to everyone who asks you a**
41 **reason for the hope that is in you,** with meekness and fear; having a good conscience, that when they defame
42 you as evildoers, those who revile your good conduct in Christ may be ashamed. For it is better, if it is the will
43 of God, to suffer for doing good than for doing evil." [1 Peter 3:15-17, Bible, NKJV]

44 God bless you for your diligence in learning and spreading the truth. Keep up the good work, my friend and
45 brother.

46 Family Guardian Fellowship

47 Therefore, when you are really discouraged about our present situation and the slavery to the legal field that we find
48 ourselves under, we recommend reading Matthew 5:1-12 in the Bible, where Jesus offers encouragement to all those who
49 believe in him. Pay special attention to Matt. 5:10-12, which are the last three verses:

50 3 Blessed are the poor in spirit, for theirs is the kingdom of heaven.

- 1 4 Blessed are those who mourn , for they shall be comforted.
- 2 5 Blessed are the meek, for they shall inherit the earth.
- 3 6 Blessed are those who hunger and thirst for righteousness, for they shall be filled.
- 4 7 Blessed are the merciful, for they shall obtain mercy.
- 5 8 Blessed are the pure in heart, for they shall see God.
- 6 9 Blessed are the peacemakers, for they shall be called sons of God.

10 Blessed are those who are persecuted for righteousness' sake, for theirs is the kingdom of heaven.

11 Blessed are you when they revile and persecute you, and say all kinds of evil against you falsely for My sake.

12 Rejoice and be exceedingly glad, for great is your reward in heaven, for so they persecuted the prophets who were before you.

13 See also [1 Peter 4:12-17](#) for more inspiration. When our wicked government has afflicted you and persecuted you for following the law, which clearly says we don't owe income taxes, use the occasion not only to learn man's law, but also God's law:

16 “**It is good for me that I have been afflicted, that I may learn Your statutes.** The law of Your mouth is better
17 to me than thousands of coins of gold and silver.”
18 [Psalms 119:71-72, Bible, NKJV]

19 Do not worry what you will say when you go up in front of the judge:

20 “Now when they bring you to the synagogues and magistrates and authorities, do not worry about how or what
21 you should answer, or what you should say. For the Holy Spirit will teach you in that very hour what you ought
22 to say.”
23 [Luke 12:11, Bible, NKJV]

24 And remember that Jesus is your Lawyer and your Counselor!:

25 “**And His name will be called Wonderful, Counselor,** Mighty God, Everlasting Father, Prince of Peace.”
26 [Isaiah 9:6, Bible, NKJV]

27 You will be blessed by God Himself for fighting the IRS monster and for doing what is right above and beyond your own
28 selfish interests. It may not happen during your earthly lifetime, but for eternity and the life hereafter you will be blessed
29 and you will sit at the right hand of your Father in Heaven. **What greater honor could there be?** This life is only an illusion
30 and a test of your faith to see if you are worthy to survive the judgment talked about in Revelations. You couldn't get this
31 kind of blessing from God by asking for it or by what you do. You can only get it by being persecuted by the ignorant and
32 evil people at the IRS who are greedy deceivers, liars, and who disdain God's word. Don't be discouraged because you
33 will be blessed for your perseverance!

34 “Today's mighty oak is just yesterday's nut that held its ground.”

2.5.4.8 Use the UCC and IRS Incompetency To Your Advantage

Related forms:

- [Proof of Service by Mail](#)
- [Affidavit of Default and Estoppel \(Levy\)](#)
- [Verified Affidavit of Default](#)

1 We talked generally about Commercial Law and the [Uniform Commercial Code \(U.C.C.\)](#) in section 2.4.1. We also talked
2 about the Notary Certificate of Default Method in section 2.4.4.5. Now we'll try to apply that knowledge to your tax
3 situation and give you a new weapon to use in battle against the incompetent and corrupt IRS and state taxing authorities.

4 As we read Chapter 2 earlier, we learned about the evil, unscrupulousness, incompetency, and gross negligence of the IRS
5 in administering the U.S. tax laws. That incompetency and gross negligence usually manifests itself in the following ways:

- 6 1. Ignoring claims, affidavits and assertions made by citizens in their tax correspondence.
- 7 2. Focusing on irrelevant issues to keep attention off of more important ones.
- 8 3. Choosing the weakest argument in your correspondence and only discussing that one and ignoring all the others.
- 9 4. Sending responses to citizen correspondence that is not signed or authenticated, so the actual author is unknown.
- 10 5. Using fictitious names or incomplete identifying information about the IRS revenue officer who is responding.
- 11 6. Diverting attention away from the main issues, which are liability (see section 5.6.1 of our [Great IRS Hoax book](#)),
12 taxable sources (861 source position, section 5.6.11 of the Great IRS Hoax book), and the Constitutional definition of
13 "income" (see section 5.6.6 of the Great IRS Hoax book), so they don't have to answer for it.

14 Amazingly, we can use the above IRS tactics to our advantage using the Uniform Commercial Code (U.C.C.)! Their
15 incompetency can actually help us establish an irrefutable fact in court. Recall that in the world of commerce and under the
16 Uniform Commercial Code, the unrebutted affidavit or claim stands as truth. An affidavit is a written document signed
17 under penalty of perjury, witnessed by a notary public, and sent to the IRS with a Proof of Service to demonstrate that it
18 indeed was sent. If everything we send the IRS is an affidavit and if they refuse to rebut it or don't identify who is
19 rebutting it, then our affidavits will stand as more than adequate proof of the truth in any tax proceeding in court, regardless
20 of the subterfuge and rhetoric used by DOJ lawyers we might be fighting against.

21 But remember that the "Fifth Amendment" response by the IRS gives you an advantage in court, because any valid fact in
22 your affidavit that isn't rebutted by them is considered "prima facie evidence" against them in court. This is called "The
23 Law of Presumptions". The Law of Presumptions relies on the UCC and you can use it to your extreme advantage. The
24 IRS will try to pretend like they never received your correspondence, which is why you should always send things certified
25 mail to the IRS to prove they got it, and in some cases send it with a "Proof of Service by Mail." This gives you a prima
26 facie case against them. This approach is the basis for the very effective "Notary Certificate of Default Method" mentioned
27 earlier in section 2.4.4.5. The IRS may also try to pretend like they invited you to a due process hearing and then
28 deliberately send the invitation to the wrong address to make sure that you never show up (send your mailing address via
29 certified correspondence in the first contact you have with them to ensure they don't pull this trick).

30 You can use the IRS' tactic of ignoring legitimate tax protests to your advantage by obtaining a default judgment against
31 them in court like the author of the website at <http://www.tax-freedom.com/> did, when the IRS refused to show up in court
32 to defend themselves. All you have to do is show the judge the notarized affidavit proving that they did not respond and
33 citing the facts they admitted to by their nonresponse. The fact that they can't refute your evidence or claims using their
34 own laws is evidence that they are attempting to play a game of chicken and don't want to research the issues because then
35 they have to surrender their claim of "plausible deniability" or "ignorance of the law" when they are prosecuted for taking
36 more than they are legally entitled to and subsequently fired and fined using the claims presented in section 6.8 of the [Tax
Fraud Prevention Manual](#).

38 Here are some simple tactics to use in all your dealings with the IRS that are based on the U.C.C. and which can be very
39 effective in establishing truth and evidence in your favor about your tax situation should you ever need to litigate. These
40 tactics also help to protect your rights under the U.S. Constitution:

- 41 1. Sign every document at the bottom with the following below your signature:

42 "Signed from without the 'United States'. All Rights Reserved Without Prejudice, UCC I-207"

- 43 2. Send every document signed under penalty of perjury with a Proof of Service. We have a sample proof of service in
44 section 3.14.1. You should integrate the content of this into the end of every correspondence and faithfully use it.
45 3. Put a Legal Notice at the beginning of every document you send the IRS stating the following:

CONSTRUCTIVE NOTICE

IF THIS AFFIDAVIT IS NOT PROPERLY REBUTTED WITH A COUNTER-AFFIDAVIT WITHIN THIRTY (30) DAYS FROM THE DATE OF ITS MAILING, ALL PARAGRAPHS NOT DENIED SHALL BE CONFESSED AFFIRMED, BY SUCH DEFAULT, AND SHALL BE ACCEPTED AS DISPOSITIVE, CONCLUSIVE FACTS BY THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE, AND/OR STATE TAX AGENCY WHEREIN THE DISTRICT DIRECTOR AND/OR THE CHIEF EXECUTIVE OFFICER OR OTHER PROPERLY DELEGATED AUTHORITY, HAD THE OPPORTUNITY AND "FAILED TO PLEAD." ALL COUNTER-AFFIDAVITS MUST BE SIGNED WITH THE VALID LEGAL NAME OF THE RESPONDENT. FICTITIOUS OR INCOMPLETE NAMES OF RESPONDENTS OR THOSE NOT CONTAINING COMPLETE LEGAL FIRST, MIDDLE, AND LAST NAMES AND EMPLOYEE NUMBER AND PHOTOCOPY OF DRIVER'S LICENSE SHALL NOT CONSTITUTE A VALID RESPONSE BECAUSE NOT PROPERLY AUTHENTICATED.

This Affidavit and all attached documents have been made a part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these documents must be maintained in Claimant's Administrative File.

Signature

- 1
- 2 4. If the IRS fails to respond to the facts or assertions made in a previous correspondence and/or ignores important claims
- 3 or assertions made in such correspondence or fails to completely identify (as shown above) themselves in the response,
- 4 you should immediately serve them with a Notice of Default stating precisely the facts that have been admitted by their
- 5 failure to respond or improper response. We have a sample of such a Notice in sections 9.10.7 entitled "Verified
- 6 Affidavit of Default" and 9.12.2 entitled "Affidavit of Default and Estoppel" of this book.
- 7 5. Include a list or carefully written questions with supporting evidence with each correspondence if you need some
- 8 question answered in order to establish your tax liability. Each question should have a default answer specified by you
- 9 immediately after the question that is based on your legal research and which cites a specific court case or reference to
- 10 something in either 26 U.S.C. (the I.R.C.) or the Treasury Regulations found in 26 CFR. Tell the IRS that you must
- 11 have these questions answered in order to properly determine your tax liability, and that their failure to respond means
- 12 they selected the default answer provided for each question. The line of questions should conform with the following
- 13 guidelines, which are also useful in preparing interrogatories, depositions, and requests for admissions (legal lingo):
- 14 5.1. Start with general, high-level questions and transition to increasing specificity toward the end of the questions.
- 15 5.2. Try to stick with questions that can be made into multiple choice or discrete answers such as YES/NO;
- 16 TRUE/UNTRUE.
- 17 5.3. Specify the discrete options that are available in answer to each question. For instance: ____ YES ____ NO.
- 18 5.4. Avoid open-ended questions that allow a narrative response that can be vague or misleading or evasive.
- 19 6. We have a complete list of sample questions appearing subsequently in section 0 entitled "Questions for All Occasions
- 20 to Stop the IRS Dead in Their Tracks". You can also use our Tax Deposition Questions for this purpose at:
- 21

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 22 7. Finally, learn the SNEAKY way to say NO to things the IRS wants. For example, if they sent you a demand for
- 23 payment, then instead of saying NO, respond with a CONDITIONAL YES, and make the conditions very specific and
- 24 in your favor and state them in such a way that there is a high probability that they will say NO to your conditions.
- 25 This will keep the focus on their bad faith, noncompliance, and their uncooperativeness. That way, if you have to take
- 26 them to court, the jury will hammer them because they are being unreasonable! Here is an example of a
- 27 CONDITIONAL YES in response to a Notice and Demand for payment.

I promise to pay the amount demanded if all of the conditions set forth below are complied with by the government within 45 days from the date of this correspondence:

- 30 1. *You identify the type of tax I am imputed to owe (subtitle, section imposed).*
- 31 2. *You show me the statute and the corresponding implementing regulation that makes me liable for the imputed*
- 32 *tax or penalty.*
- 33 3. *You show me the statute that identifies me specifically as the type of "person" to whom the tax or penalty may*
- 34 *be applied. For instance, 26 CFR 301.6671-1 indicates that "person" in the context of penalties can only mean*
- 35 *an employee of a corporation, of which I am not. Furthermore, the "individual" identified in 26 U.S.C.*
- 36 *§7701(a)(1) is defined in 26 CFR 31.3121(e)-1 as either a nonresident alien or an alien rather than a "U.S.*
- 37 *citizen", and this is the only definition of "individual" found anywhere in the IRC or the Treasury regulations.*

- 1 4. You demonstrate your authority to collect and enforce the collection of the item in question by providing a
2 notarized copy of your Delegation Order and Pocket Commission.
3 5. You authenticate who you are with a notarized affidavit that includes the address of your workplace, your email
4 address, your individual phone number, your supervisor's contact information (address, phone, email address).
5 PO boxes not accepted.
6 6. You eliminate all fraud and duress upon this offer and upon me by you so that the offer and its acceptance will
7 be completely voluntary and consensual. The evidence and questions found at
8 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm> conclusively and
9 compellingly show that there is evidence of massive fraud and illegal duress upon the American public with
10 regard to the payment of Subtitle A income taxes. "Consent" as legally defined simply cannot exist until all
11 evidence of fraud or mistake are eliminated on my part.

12 **"Consent."** "A concurrence of wills. Voluntarily yielding the will to the
13 proposition of another; acquiescence or compliance therewith. Agreement;
14 approval; permission; the act or result of coming into harmony or accord.
15 Consent is an act of reason, accompanied with deliberation, the mind weighing as
16 in a balance the good or evil on each side. It means voluntary agreement by a
17 person in the possession and exercise of sufficient mental capacity to make an
18 intelligent choice to do something proposed by another. It supposes a physical
19 power to act, a moral power of acting, and a serious, determined, and free use of
20 these powers. Consent is implied in every agreement. **It is an act**
21 **unclouded by fraud, duress, or sometimes**
22 **even mistake.**

23 Willingness in fact that an act or an invasion of an interest shall take place.
24 Restatement, Second, Torts §10A.

25 As used in the law of rape "consent" means consent of the will, and
26 **submission under the influence of fear or**
27 **terror cannot amount to real consent.** There must be
28 an exercise of intelligence based on knowledge of its significance and moral
29 quality and there must be a choice between resistance and assent. And if a woman
30 resists to the point where further resistance would be useless or until her
31 resistance is overcome by force or violence, submission thereafter is not
32 "consent".

33 See also Acquiescence; Age of consent; Assent; Connivance; Informed consent;"
34 voluntary."
35 [Black's Law Dictionary, Sixth Edition, page 305]

36 I'd like to remind you that according to the U.S. Supreme Court, our income tax system is VOLUNTARY and
37 MUST be based on "consent" as defined above.

38 "Our system of taxation is based upon voluntary assessment and payment, not
39 upon restraint."
40 [Flora v. United States, 362 U.S. 145 (1960)]

41 "Consent" which you have compelled or threatened in order to obtain is not consent at all, but simply
42 CRIMINAL EXTORTION that violates several laws and statutes, including but not limited to:

- 43 (1) Obstruction of justice under [18 U.S.C. Chapter 73](#)
44 (2) Conspiracy against rights under [18 U.S.C. §241](#)
45 (3) Extortion under [18 U.S.C. §872](#).
46 (4) Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#)
47 (5) Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. 1957](#)
48 (6) Mailing threatening communications under [18 U.S.C. §876](#)
49 (7) False writings and fraud under [18 U.S.C. §1018](#)
50 (8) Taking of property without due process of law under [26 CFR §601.106\(f\)\(1\)](#)
51 (9) Unauthorized collection activity under [26 U.S.C. 7433](#)
52 (10) Fraud under [18 U.S.C. §1341](#)
53 (11) Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)
54 (12) Conflict of interest of federal judges under [28 U.S.C. §455](#)
55 (13) Treason under Article III, Section 3, Clause 1 of the U.S. Constitution

56 2.5.4.9

Ensure Your Employer Reports the Correct Amount On Your W-2 as "wages"

TABLE OF CONTENTS:

- [Formally request that your employer provide correct W-2's](#)
- [Understanding the Geographical Limitations of Withholding](#)
- [How Non-Government Employers are Deceived and Intimidated](#)
- [IRS Form W-4E \(Exempt\)](#)
- [Correcting W-2's to Reflect the correct amount of "wages"](#)
- [What to Do With Employers Who Won't Correct Erroneous W-2's](#)

Related forms:

- [Letter to Employer Requesting corrected/accurate W-2's](#)
-  [IRS Form 4852-amended to remove false presumptions](#)
-  [IRS Form W-2](#)
-  [IRS Form W-4](#)
-  [IRS Form W-8BEN](#)
-  [IRS Form W-8BEN Modified \(to remove presumptions\)](#)

Related resources:

- [Step 3.13: IMPORTANT! Change Your U.S. Citizenship Status](#)
- [Step 3.14: Change Your Filing Status to Nonresident Alien and "Denuumber" Yourself](#)

Example completed forms:

- [Completed 4852, zeroing out a W-2](#)

1 If your employer has withheld federal taxes from your pay, then chances are they have reported this fact to the IRS and
 2 your state on a form W-2. A very important step is to ensure that they report the correct numbers on this form in Block 1
 3 under "Wages, tips, other compensation". Most of you who have worked for an employer are aware of the report of income
 4 paid to you on the IRS Form W-2. This section covers legal facts about the IRS W-2 form that you must be made aware of
 5 immediately.

6 The term "Wages", as most terms in the Internal Revenue Code, has a *very specific* legal definition within the Code and is
 7 found in 26 U.S.C. §3401(a). Because this term is defined in the code, you can assume by the rules of statutory
 8 construction that the commonly understood definition *does not* apply. "Wages" is not a term to be taken lightly. Listing
 9 any amount for "Wages" in Block 1 of the W-2 implies that you are an elected or appointed officer of the United States
 10 government, in fact.

11 The Internal Revenue Code states that what you are receiving is simply "remuneration", which is not intended to have
 12 "Income taxes" withheld from it... who shall you believe in order to confirm this, the Secretary of the Treasury and the
 13 published tax laws or your ignorant tax preparer who has never even *seen* or *read* the law?

14 For decades employers have operated under a false presumption that they should withhold from and report ALL
 15 remuneration paid to their employees as if the amounts were "Wages/compensation". In fact, they have been doing so
 16 wrongly because they were misled by fraudulent IRS publications which the federal courts have routinely refused to
 17 punish the IRS for. The IRS' own Internal Revenue Manual confirms that you *can't* rely on these publications and by
 18 implication, any of the forms they publish or the terms they use on the forms!

19 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their
 20 advisors... While a good source of general information, publications should not be cited to sustain a position."
 21 /IRM, 4.10.7.2.8 (05-14-1999)]*

22 Keep in mind once again that all IRS forms fall into the category of "IRS publications"! The question then is:

23 *"If we can't trust IRS forms, why then are we filling them out and signing under penalty of perjury that what we
 24 entered is consistent with them?"*

25 Beats us!

26 The federal courts have also repeatedly stated that the IRS cannot be held responsible for statements they make to you or
 27 following the procedures contained in 26 CFR Part 601. See the following link for more information about this:

1 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

2 Another question also comes to mind:

3 *"How is it that the Department of Injustice can prosecute what it calls 'scam artists' and 'tax cheats' for
4 publishing allegedly false information in books and ban those books as 'unprotected commercial speech', like
5 they did with Irwin Schiff's Federal Mafia book on April 7, 2003, and yet at the same time hypocritically not be
6 held responsible for the fraudulent and downright harmful information that the IRS puts in ITS publications?"*

7 Beats us! As a matter of fact, we assert that this type of hypocrisy violates the Constitution, where it says in Article 1,
8 Section 9, Clause 8 that:

9 *No Title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust
10 under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of
11 any kind whatever, from any King, Prince or foreign State.*

12 In effect, what the government has done is refused to live by the same rules that its citizens have to abide by, which makes
13 it above the law and in effect, a "monarch". That is tyranny, in fact.

14 The research exposed here reveals that there is no legal or statutory basis for why your employer should feel obligated to
15 report any of the money you earn as "wages" if you did not elect to have taxes taken out of your paycheck. We go into this
16 further in section 5.6.7 of our Great IRS Hoax book. Furthermore, only the foreign earned income of U.S. Citizens over
17 \$70,000 is included in the definition of "gross income" under Section 911 so that there is no reason why most Americans
18 would need to withhold federal income taxes from their pay to begin with.

19 This is the position of the Secretary of the Treasury in the regulations, and it must certainly be correct as the Congress has
20 stated in 26 U.S.C. § 3401(a)(8)(A)(i) that the only remuneration paid by employers to be defined as "wages" are the
21 amounts included in gross income under 26 U.S.C. §911. It is apparent that only the mis-application of the legal definition
22 of "wages" by employers has caused the W-2 forms to be reporting incorrect amounts to the IRS, when such a claim is
23 completely without legal foundation.

24 This 'error' in application of the law must be known about by some lawyer or Official with the IRS, but has obviously been
25 overlooked (unquestionably by accident) and perpetuated in the Tax Profession as well as our educational institutions, to
26 not only draw Americans living and working in states of the union into subjection to the 'Income Tax', but also give the
27 CPA's, accountants, and Tax Attorneys in this country a multitude of potential clients.

28 The false and fallacious claims on this W-2 form are the beginning of so many problems for the average American, such as
29 assessments, which cause deficiencies, liens and then levies. Even the IRS' Criminal Investigative Division (CID) uses
30 these forms sent to the IRS to claim that "gross income" was made, thus returns were to be filed.

31 **2.5.4.9.1 Formally Request that Your Employer Provide Correct W-2's**

32 Before you file your first Request for Refund (see sections 2.5.4.12 and 9.9.1), you will need to formally request that your
33 employer provide correct W-2's that accurately reflect your earnings in a way that is consistent with the tax laws. The
34 notification should be via Certified Mail with Return Receipt Requested. This letter is very important in establishing your
35 *prima facie* case against federal income tax liability, which is the next step in the tax freedom process that includes the
36 Request for Refund letter. It will also be used to demonstrate your good faith efforts to resolve federal income tax issues at
37 the lowest administrative level before escalating the matter into court. If you have to go to court, the jury and the judge will
38 both respect that you are doing your best to take the least resistance/cost administrative path, especially if the award of
39 attorney fees has been requested against you by the other side (IRS/DOJ). You may use the sample letter provided in
40 Section 3.5.3 and entitled: "Letter to Employer Requesting Accurate W-2's".

41 The letter should establish the following things:

42 1. That you are a "non-citizen national" or a "state National" and a "nonresident alien".

- 1 2. That you are not liable for federal income tax and the legal foundation for your beliefs, and demand that they
2 prove otherwise in writing.
- 3 3. That they are not authorized to be a withholding agent. See section 5.4.14 of our *Great IRS Hoax* book for details.
- 4 4. That you don't earn "wages" as legally defined because you don't have a voluntary withholding agreement in
5 place. See section 5.6.7 of our *Great IRS Hoax* book for details.
- 6 5. That you do not want any private information provided to the IRS other than what you put on your W-8BEN or
7 substitute letter in lieu of the W-8BEN (if you did either of these). Make sure that these forms DO NOT show
8 your mailing address or your social security number, by the way.
- 9 6. If the employer is a government employer, state that your personal information is protected from disclosure
10 outside the agency you work for by the Privacy Act of 1974, which is found in 5 U.S.C. §552a, and that your
11 employer would be violating that law if they disclosed your SSN or your mailing address to any agency other than
12 the one you work for, including the IRS or the Social Security Administration.
- 13 7. If your employer is a government agency, describe the ethical constraints they are operating under, as described in
14 the Government Code of Ethics in section 2.1 of our *Great IRS Hoax* book. These ethics include the requirement
15 to "uphold and defend the Constitution of the United States against all enemies, foreign and domestic", for
16 instance, which is impossible with our current income tax system.
- 17 8. State that you want your First, Fourth, and Fifth Amendment rights protected, and that any attempt to coerce or
18 intimidate you into giving up these rights is a punishable offense and the specific punishment from the U.S. Codes
19 and your state law. State that it would also be discrimination and a conspiracy against rights for them to escalate
20 this issue to anyone in the chain of authority above you as this matter concerns only your right to privacy and does
21 not concern your supervisors . Emphasize that involving anyone else could do nothing to contribute to the
22 resolution of any problems other than to further slandering, threatening, coercing, or intimidating you to
23 involuntarily give up your rights Constitutional rights.
- 24 9. Take along witnesses or a tape recorder or demand everything to be in writing whenever you interact with your
25 employer on this specific issue. If you are going to prove duress, you must have witnesses. It's better if these
26 witnesses do not work for your company because then your boss can't coerce them into not talking.
- 27 10. Be polite, civilized, respectful, but firm in asserting your rights. Convince them that you have done your
28 homework and cannot be intimidated to surrender your Constitutional rights.
- 29 11. Suggest the possibility of legal action (if you feel brave) against them if they do not honor your request.

30 2.5.4.9.2 Understanding the Geographical Limitations of Withholding

31 In the Internal Revenue Code (also known as Title 26 of the U.S. Code, or 26 U.S.C for short) there are many definitions
32 that are limited in their applications by words such as "for purposes of this chapter", "for purposes of this subchapter" and
33 "for purposes of this subpart".

34 In contrast, Section 1402 contains definitions of terms upon which there is no such limitations upon their application, so the
35 definitions therein apply throughout the entire Code. Section 1402(d) of the IRC states as follows:

36 "Sec. 1402(d). Employee and wages.

37 *The term "employee" and the term "wages" shall have the same meaning as when used in Chapter 21 (sec. 3101
38 and following, relating to the Federal Insurance Contributions Act).*

39 Note the absence in this Code definition of any words of limitation such as "for purpose of this chapter" or "for purposes of
40 this subchapter." The definition means, therefore, that whenever and wherever the terms "employee" and "wages" are used
41 anywhere throughout the Code, their applications are limited to those people involved in activities within the four island
42 possessions, the same as in Chapter 21, the FICA tax chapter.

43 The Internal Revenue Code chapter which relates to withholding is Chapter 24, titled "COLLECTION OF INCOME TAX
44 AT SOURCE". It is extremely important to note that this chapter contains no section imposing any tax. Rather, the entire
45 chapter is written to establish and authorize provisions for withholding of tax merely as a method for the payment of taxes
46 which may be imposed in other sections of the Code.

1 Whenever a tax is imposed, there is always a section containing words such as "there is hereby imposed a tax...". But in
2 Chapter 24, no such wording exists in any section; so clearly the entire chapter merely sets forth the procedures for
3 collecting taxes imposed elsewhere in the Code by the withholding methods described in the Code sections of the chapter.

4 Provisions of this withholding chapter are applicable only to "employees" as defined in Code Section 1402(d) shown above
5 and 3401(c) reproduced here:

6 "Sec. 3401(c). Employee.

7 *For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the
8 United States, a State, or any political subdivision thereof, or the District of Columbia or any agency or
9 instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a
10 corporation.*

11 It is revealing that this definition includes the term "State" which is defined in Code section 7701(a)(10) as the District of
12 Columbia (only). Remember that "includes," as a word used in laws, is a word of confinement, not enlargement according
13 to the Supreme Court in *Monello Salt v. Utah*, 221 U.S. 452 (1911).

14 *The determining word is, of course the word 'including.' It may have the sense of addition, [221 U.S. 452,
15 465] as we have seen, and of 'also:' but, we have also seen, 'may merely specify particularly that which
16 belongs to the genus.' *Hiller v. United States*, 45 C. C. A. 229, 106 Fed. 73, 74. It is the participle of the word
17 'include,' which means, according to the definition of the Century Dictionary, (1) 'to confine within something;
18 hold as in an inclosure; inclose; contain.' (2) 'To comprise as a part, or as something incident or pertinent;
19 comprehend; take in; as the greater includes the less; . . . the Roman Empire included many nations.'
20 'Including,' being a participle, is in the nature of an adjective and is a modifier."*

21 ...

22 *"...The court also considered that the word 'including' was used as a word of enlargement, the learned
23 court being of opinion that such was its ordinary sense. With this we cannot concur. It is its exceptional
24 sense, as the dictionaries and cases indicate. We may concede to 'and' the additive power attributed to it. It
25 gives in connection with 'including' a quality to the grant of 110,000 acres which it would not have had,-the
26 quality of selection from the saline lands of the state. And that such quality would not exist unless expressly
27 conferred we do not understand is controverted. Indeed, it cannot be controverted...."
28 [*Montello Salt v. Utah*, 221 U.S. 452 (1911)]*

29 Hence this definition limits the application of the term employee to those working for the Federal government, for the
30 District of Columbia, for U.S. possessions, and officers or a government owned corporation.

31 Section 3401(d) identifies the "employer" as one for whom the "employee" works. This means that the meaning of the term
32 "employer" is limited to those entities listed in Section 3401(c)--the U.S. government, District of Columbia, etc.

33 The term "employer" does not apply to any non-government employer or business. On the basis of these definitions alone,
34 most of the nation's population is not subject to the withholding provisions in this chapter. In addition to those limitations
35 on the application of the term "employee" shown above, Section 1402(d) limits the application of the term "employee" and
36 the term "wages" to activities within the four island possessions only.

37 Therefore, the withholding provisions of Chapter 24 can apply only to those working for the Federal government or the
38 District of Columbia, etc. within these four Island possessions--not within the fifty states of the union.

39 IR Code Section 3402(a)(1) contains tricky wording which could readily lead businesses and individuals into erroneously
40 believing that they are required to deduct and withhold taxes from the pay of these they hire. It is worded as follows:

41 "Section 3402. Income tax collected as source.

42 (a) Requirement of withholding.

43 *(1) In general. Except as otherwise provided in this section, every employer making payment of wages shall
44 deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures
45 prescribed by the Secretary. Any tables or procedures prescribed under this paragraph shall...*

1 Note that this Section 3402(a)(1) says that the "employer" (Federal government, District of Columbia, etc) shall deduct and
2 withhold from "wages" a tax determined in accordance with the Secretary's tables and computational procedures.

3 We previously showed that the meaning of the term "wages" is limited by Section 1402(d) to payments for activities
4 occurring within the four island possessions only, the same as provided in Chapter 21 imposing the so-called Social
5 Security (FICA) tax.

6 These "tables and procedures" are authorized to be provided by the Secretary under Section 3402(p)(3):

7 "Sec. 3402(p)(3). Authority for other voluntary withholding.

8 The Secretary is authorized by regulations to provide for withholding-

9 (A) from remuneration for services performed by an employee for the employee's employer which (without
10 regard to this paragraph) does not constitute wages, and

11 (B) from any other type of payment with respect to which the Secretary finds that withholding would be
12 appropriate under the provisions of this chapter, if the employer and employee, or the person making and the
13 person receiving such other type of payment agree to such withholding. Such agreement shall be in such form
14 and manner as the Secretary may by regulations prescribe. For purposes of this chapter (and so much of
15 subtitle F as relates to this chapter), respect to which such agreement is made shall be treated as if they were
16 wages paid by an employer to an employee to the extent that such remuneration is paid or other payments are
17 made during the period for which the agreement is in effect.

18 Note that the Secretary is authorized to provide for withholding by issuing tables computational procedures, and other
19 instructional material on withholding that apply to only those who have voluntarily agreed to withholding. An agreement
20 exists only when an individual who is hired voluntarily requests that money be deducted and withheld from his pay for
21 payment of taxes and the one for whom he works completes the agreement by his voluntary act of collecting money as an
22 unpaid tax collector for the government.

23 Despite the general mistaken belief that the deduction and withholding of money for taxes is required by law, a simple
24 reading of this Code section shows that such is not the case. Mandatory withholding would conflict with two key
25 provisions in the U.S. Constitution: the Fifth Amendment right to due process states that no person shall be deprived of
26 property (having his pay withheld) without due process of law (a ruling by a court) and the Thirteenth Amendment
27 prohibition against slavery or involuntary servitude, such as being forced to be an unpaid worker (slavery) or an unpaid
28 Federal tax collector.

29 The use of the words "the person making" and "the person receiving such other type of payment" in 26 U.S.C. §3402(p)(3)
30 relates to non-federal employers and employees who voluntarily "agree to such withholding". Federal regulation (CFR)
31 Number 31.3402(p)(1) states:

32 Sub-Section 31.3402(p)-1 Voluntary withholding agreements. (T.D. 7096, filed 3-17-71; emended by TD 7577,
33 filed 12-19-78).

34 (a) In general. An employee and his employer may enter into an agreement under section 3402(p) to provide
35 for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sub-Section
36 31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with
37 respect to amounts which are includable in the gross income of the employee under section 61, and must be
38 applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an
39 agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the
40 regulations thereunder.

41 (b) Form and duration of agreement.

42 (I)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an
43 agreement under section 3402(p) shall furnish to his employer with Form W-4 (Employee's Withholding
44 Allowance Certificate) executed in accordance with the provisions of section 3402(f) and the regulations
45 thereunder. The furnishing of such Form W-4 shall constitute request for withholding.

46 (ii) in the case of an employee who desires to enter into an agreement under section 3402(p) with his employer,
47 if the employee performs services (in addition to those to be the subject of the agreement) the
48 remuneration for which is subject to mandatory income tax withholding by such employer, or if the employee

1 shall furnish the employer with a request for withholding which shall be signed by the employee, and shall
2 contain-

3 (a) The name, address, and social security number of the employee making the request.

4 (b) The name and address of the employer.

5 (c) A statement that the employee desires withholding of Federal Income tax, and, if applicable, of qualified
6 State individual income tax (see paragraph (d)(3)(i) of Sub-Section 301.6361-1 of this chapter (Regulations on
7 Procedure and Administration), and

8 (d) If the employee desires that the agreement terminates on a specific date, the date of termination of the
9 agreement. If accepted by the employer as provided by subdivision (iii) of this subparagraph, the request shall
10 be attached to, and constitute part of, the employee's Form W-4. An employee who furnishes his employer a
11 request for withholding under this subdivision shall also furnish such employer with Form W-4 if such employee
12 does not already have a Form W-4 in effect with such employer.

13 (iii) No request for withholding under section 3402(p) shall be effective as an agreement between the employer
14 and employee until the employer accepts the request by commencing to withhold from the amounts with respect
15 to which the request was made.

16 Note the wording in sub-sections (b)(1)(ii) and (iii) of this regulation: "...an employee who desires to enter into an
17 agreement" and "request for withholding", "desires withholding" and "mutually agree upon", all of which clearly and
18 unambiguously show the voluntary nature of the entire withholding system.

19 The significance of a Form W-4 "Employee's Withholding Allowance Certificate" is clearly explained in this regulation
20 which states:

21 "The furnishing of such Form W-4 shall constitute a request for withholding."

22 The printed heading on the Form W-4 confirms the voluntary nature of withholding; it states "Employee's Withholding
23 Allowance Certificate". If withholding were mandatory, why would the form be called an "Allowance Certificate? To
24 "allow" means to "permit"-if the law required the withholding of tax from your pay, no permission or request form would
25 be needed!

26 To have a non-deceptive, clear meaning heading, the words could be rearranged to "Employees' Certificate Allowing
27 Withholding".

28 Regulation Section 31.3402(p)(2) states:

29 26 CFR §31.3402(p)(2).

30 An agreement under section 3402(p) shall be effective for such period as the employer and employee mutually
31 agree upon. However, either the employer or the employee may terminate the agreement prior to the end of
32 such period by furnishing a signed written notice to the other. Unless an employer and employee agree to an
33 earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of
34 which the agreement is in effect which is made on or after the first "status determination date (January 1, May
35 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is
36 furnished. If the employee executes new Form W-4, the request upon which an agreement under section
37 3402(p) is based shall be attached to, and constitute a part of, such new form W-4.

38 This regulation states that the agreement "shall be effective for such period as the employer and employee mutually agree
39 upon", and that either the employer or the employee "may terminate the agreement prior to the end of such period by
40 furnishing a signed written notice to the other."

41 Therefore it is obvious that the withholding must be requested by the employee, must be agreed to by the employer, and
42 MAY BE TERMINATED BY EITHER BY GIVING WRITTEN NOTICE TO THE OTHER.

43 **2.5.4.9.3 How Non-Government Employers Are Deceived and Intimidated**

1 Because employers have possession and control over their employee's earnings before the money is paid over to the
2 employees, the key to the operation of the illegal withholding scam is the deception and intimidation of the employers to
3 withhold money from their employees' pay even if their employees object to the withholding.

4 Most employers, as well as their accountants and attorneys, have never studied the IR Code carefully enough to understand
5 its complexity. They are not aware of the geographical and other limitations in the Social Security (FICA) tax and upon the
6 withholding provisions in Chapter 24 of the IR Code. They do not understand (as explained earlier in this article) that the
7 FICA tax and the withholding provisions apply only within Puerto Rico, the Virgin Islands, Guam and American Samoa;
8 that under Chapter 24 withholding is not mandatory for either the employer or the employee, and that the withholding
9 provisions apply only to cases where both the employer and the employee voluntarily agree to the withholding.

10 If a non-government employer considers not withholding when his employees demand their full pay and consults his
11 accountant, tax lawyer or the IRS about the matter, his attention is usually called to IR Code Section 3403. This section is a
12 psychological bombshell designed to intimidate the non-government employer into ignoring and defying any employee's
13 refusal to agree to withholding. IR Code Section 3403 states:

14 *Sec. 3403. Liability for tax.*

15 *The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter,
16 and shall not be liable to any person for the amount of any such payment.*

17 This section usually erroneously convinces non-government employers that they are personally liable to pay to the IRS the
18 amount the withholding tables specify even if they do not withhold the money from their employees pay.

19 Non-government employers rarely understand that the term "employer" as defined in the withholding provisions means
20 only Federal Government related agencies and instrumentalities (listed in 26 U.S.C. §3401(d), see section 3.6.1.3 of our
21 Great IRS Hoax book for further details).

22 Even then withholding applies only within the four island possessions and then only when there is a voluntary mutual
23 agreement for withholding requested by the "employee" and agreed to by the "employer". Because of these facts there is no
24 way a non-government employer within the fifty states or the union can be required to withhold tax under IR Code Chapter
25 24. He cannot be "liable" for payment of the tax unless he voluntarily acts as an unpaid tax collector for the government.
26 As we discussed in section 3.11.1.26 of our Great IRS Hoax book about "Withholding agents", your typical private or
27 commercial employer can't legally even be classified or ordered to act as a withholding agent as per the definition of
28 "withholding agent" found in 26 U.S.C. §7701!

29 **2.5.4.9.4 IRS Form W-4E (Exempt)**

30 Many will make the conclusion in reading 26 U.S.C. §3402(n) that they can claim that they did not have a Subtitle A
31 income tax liability for the prior year, and do not expect to have one for the next year, and thus they should be able to
32 inform the private employer that they are not subject to withholding via a simple letter. This does not mean that they are
33 "exempt", however! The term "exempt individual" has a very specific legal definition found in 26 U.S.C. §7701(b)(5) that
34 does not describe most Americans. This very fact is often used by the IRS to try to illegally penalize persons who submit
35 the W-4 Exempt form, in fact. The use of the W-4 Exempt form therefore very often causes more problems and hardship
36 than many people can endure. This is due to the fact that the legal term "Exemption" implies a status given by an authority
37 over the one seeking "Exemption". In Black's Law Dictionary 5th Edition the first two words in the definition of "Exempt"
38 are, "To release".

39 In order for someone to be released from something they must first be subject to it. Therefore, if one indeed has a release
40 from the law administered by the IRS, then the IRS will be in possession of such a release. Correct? If you are outside the
41 jurisdiction of the IRS and the Internal Revenue Code to begin with as a "nonresident alien", then it makes no sense to
42 declare yourself as "exempt", in fact!

43 What happens when you make a claim, of being released or relieved from a liability which you never legally had, to a
44 powerful and legally ignorant bureaucracy such as the IRS? What happens when they do not find any criteria in the
45 administrative record supporting your claim to be released from withholdings, as you have filed returns of "Gross income"

1 for prior years, like the years you were a student who could claim "EXEMPT" and filed returns to get more money back?
2 How can you be released from a tax and withholding thereof on "gross income" you have never legally earned?

3 This is exactly why the W-4 exempt procedure alone is a failure when recognized by the IRS! The key is that before you
4 stop withholding, you must establish a basis for reasonable belief and an administrative record at the IRS that shows that
5 you do not owe income taxes. You can do this by, for instance, including the basis for your belief that you do not owe and
6 doing it BEFORE you stop withholding. Without a basis for belief or *prima facie* evidence supporting that belief, the IRS
7 has no choice but to assume that you continue to be liable for taxes because of your previous behavior of filing tax returns
8 and of paying taxes. Until told otherwise, they have to continue to assume that you are liable for paying tax.

9 The IRS also plays games with the W-4 Exempt trick used by tax freedom advocates. With a W-4 that does not say
10 exempt, it is effective indefinitely and never expires. However, W-4 Exempt forms expire annually on February 15, and
11 must be "renewed" by the employee. This is done by filling out another W-4 Exempt form. If the employee doesn't fill out
12 another form, then they are told by the IRS to continue to withhold at the single rate with no exemptions. We presume that
13 they do this so that they can keep track of you and where you are and your status, since it is likely that if you are filing
14 exempt, then you probably also aren't filling out tax returns. They want to "track you" with their big computer database
15 and they can do it better if you have to keep sending them new forms every year, because they will find you by looking
16 where the forms came from. That very fact, by the way, is why you should fill out "Fifth Amendment" under your address
17 and social security number on that form whenever you submit it. On the other hand, if you didn't claim exempt and
18 authorized withholding, then you are probably filing 1040 tax returns to get your refund, so they can track you that way.
19 They want to keep the data in their computer fresh, so they can use it to harass you if they wrongfully decide you need to
20 "pay up."

21 It therefore appears that our ignorance of the law has gotten us into a trap of not being able to easily establish the actual and
22 legal truth behind our earnings and legal status.

23 The reality is that the law allows anyone to make a proper legal claim to stop withholding, but we must use the correct
24 form, and it's not the W-4! The correct form is the W-8 or W-8BEN for most Americans. Yet, many "tax protesters" made
25 use of the W-4 Exempt to escape from the withholding trap. Subsequently, the IRS has assumed regulatory authority to
26 question all "EXEMPT" W-4's as well as those claiming over 9 deductions, despite there being no provision of law in the
27 statutes in Chapter 24 allowing for such actions by the IRS.

28 In a document known as the "Croasman Memorandum", a meeting is documented that happened in 1973 that reveals the
29 internal discussion of the IRS regarding the Exempt W-4 tactics employed at that time. In this document you will see that
30 the IRS knew then that it needed legislation enacted in order to take the course of action that it sought. But guess what??...
31 you've got it!... they never had any enabling statutory language enacted for them to be authorized and sanctioned by law to
32 make any regulations to authorize that their determinations regarding W-4 forms.

33 This is an important fact as in many cases handled by the state of California Franchise Tax Board, they help us on this
34 position as they have repeatedly cited this following portion of case law, which shows that the IRS and the Secretary of the
35 Treasury Department cannot write a statute to expand its specific purpose:

36 *"The provisions of the act are unambiguous, and its direction specific, there is no power to amend it by
37 regulation." Koshland v Helvering, 298 U.S. 441 (1936), 80 L. Ed 1268 56 S.Ct. 7678.
38 [Courtesy of the California FTB]*

39 To this day, the only person with the authority to make any determination about a W-4 form, according to 26 U.S.C. §3402,
40 is the employer having to determine marital status when not claimed. The employee is the one who determines everything
41 else on the form.

42 So, even to this day, despite the lack of statutory sanction, every employer is told by IRS instructions, set forth in fraudulent
43 IRS publications, to send every Exempt W-4 or every W-4 claiming over 9 deductions to the IRS. Almost all of the
44 decisions regarding these types of W-4's are made by the Detroit Computing Center, Questionable W-4 Program, despite
45 there being no statutory authority for them to make, and inform employers, of such decisions. The only statutory authority
46 that can be found at this time is given to the local District Director pursuant to 26 U.S.C. §7512, and its Regulations at 26
47 CFR § 301.7512.

1 In these sections of law, it is plainly set forth that the District Director is the only person with the sole authority to order an
2 "employer" (a federal employer, in fact) to withhold certain taxes, including the taxes withheld under §3402 (see 26 CFR §
3 301.7512-1(a)(1) & (b)), from a worker. This can only be done by a letter of Notice (see 26 CFR § 301.7512-1(d)) from
4 the Director himself, **hand delivered** by an internal revenue officer or employee. However, we wish to emphasize that
5 since an "employer" is someone who has "employees" (who by the way are all federal elected or appointed officials) as
6 defined in 26 U.S.C. §7701, then most non-governmental businesses don't even qualify as employers in the sense it is
7 defined in the Internal Revenue Code, and therefore are NOT subject to the jurisdiction of the District Director!

8 This is really interesting, as the criminal penalties set forth in 26 CFR § 301.7512-1(f), cannot apply to any employer until
9 the District Director sends his letter to them and that letter is **hand delivered**. These are the specifications of the law, and
10 they obviously leave the employer out of the loop as to making any legal determinations of the status or correctness of the
11 claims of the worker, and lay all such responsibility upon the local District Director, who will be solely and legally
12 responsible for his legal determinations, not the IRS Computing Center in Detroit.

13 Nevertheless, and despite the limitations of the letter of the law as enacted by your Congress, the IRS justifies its actions
14 by application of baseless Regulations promulgated by the Secretary of the Treasury, without foundational authority in the
15 language of the statute, and thus the IRS Computing Center in Detroit Michigan will deny a person's claim of "EXEMPT"
16 or their deductions, and often send out a false W-4 penalty letter with a penalty of \$500. Keep in mind that under the U.S.
17 Constitution in Article 1, Section 9, Clause 3, the IRS cannot legally penalize a person without a court hearing. But they
18 can in fact penalize the government's own "employees", and that is exactly what you declare yourself to be when you
19 submit the W-4, which once again is the WRONG form for most Americans.

20 If this were not enough of an affront to the Rule of Law in this nation, it must be noted that the IRS admits plainly and
21 openly that there is no administrative appeal remedy at law..... Without any legal recourse, many who have followed
22 the law to release themselves from withholding are permanently trapped at the maximum withholding rate of "Single O", *de
facto* penalty for trying to assert their legal rights to all of their money. Likewise, if an employee does not provide a W-4 to
23 their employer or they submit an invalid W-4 (see 26 CFR § 31.3402(f)(5)-1), then they also are trapped by the IRS at the
24 single zero rate as per 26 CFR § 31.3402(f)(2)-1(a). This little problem is being approached as it is a clear denial of Due
25 Process of law which is to be protected by the 5th and 14th Amendments, and our right to redress of grievance against any
26 determinations made by the government, that effect the life liberty or property of the individual, pursuant to the 1st
27 Amendment. The easy way to avoid all these conflicts is to use the correct form, which is the W-8BEN, or to submit a
28 personal letter claiming not that you are exempt, but that you are not subject to the withholding, didn't earn any taxable
29 income last year, and don't expect any for the coming year.

31 Had the law been followed by the employer, the person would not only have no withholdings taken from their pay, there
32 would also be no returns sent to the IRS claiming that they effectively earned any "Wages, tips, or other compensation" in
33 Block 1 of the W-2 form. This would have set the person free of all IRS filing and assessment woes, as the IRS computer
34 would have no data entered into it to be manipulated by the employees in charge of the much defamed Assessment and
35 Collection Divisions.

36 **2.5.4.9.5 Correcting W-2's to Reflect the Correct Amount of "wages"**

37 For decades employers have operated under an established custom to withhold from and report ALL remuneration paid to
38 Americans as if the amounts were "wages/compensation". However, there is no legal or statutory justification in this
39 custom, since only the foreign earned income of "U.S. Citizens" (which most Americans technically are NOT) over
40 \$70,000 is included in the definition of gross income under Sec. 911. This is confirmed in the Constitution under Article 1,
41 Section 8, Clause 3, which authorizes the U.S. government to tax and regulate only foreign and interstate commerce. That
42 is to say, the Constitution authorizes Congress to tax "income" derived only from commerce that is external to states of the
43 union. This is also confirmed in the Federalist Paper #45 and talked about earlier in section 5.2.3 of our Great IRS Hoax
44 book if you want to check it out.

45 Even if we *did* earn "gross income" as legally defined, we must still have a voluntary withholding agreement in place in
46 order to earn "wages" as legally defined in 26 CFR §31.3401(a)-3(a):

1 (a) IN GENERAL. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and
2 the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this
3 section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).
4 References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also
5 to this section (Section 31.3401(a)-3).

6 (b) REMUNERATION FOR SERVICES.

7 (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of
8 this section include any remuneration for services performed by an employee for an employer which, without
9 regard to this section, does not constitute wages under section 3401(a). For example, remuneration for
10 services performed by an agricultural worker or a domestic worker in a private home (amounts which are
11 specifically excluded from the definition of wages by section 3401(a)(2) and (3), respectively) are amounts with
12 respect to which a voluntary withholding agreement may be entered into under section 3402(p). See Sections
13 31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

14 If we don't have such an agreement in place or if we submitted a W-8BEN form to stop withholding, then the employer:

- 15 • Cannot report any of the monies earned from labor as "Wages, tips, and other compensation" in Block 1 of the W-
16 2 form under 26 CFR §31.3401(a)-3(a). The amount appearing in that block should be zero.
17 • Cannot legally withhold any taxes, including Social Security or Medicare, from our pay. IF they do, they have
18 committed grand theft, because the deductions were not authorized by you and this violates the Fifth Amendment,
19 which says that you cannot be deprived of your property without due process of law or just compensation.

20 When we try to approach our employers about correcting the amount of "Wages, tips, and other compensation" reported in
21 Block 1 of the W-2 form, many employers will claim that the law requires them to make the report as they have. This kind
22 of response simply reveals their ignorance, and when you press them for the law, they will give you a blank stare and look
23 at you like an alien. The way to deal with this is to try to educate them. When they won't cooperate, then elevate it to the
24 corporate counsel. When that won't work, you have to submit an IRS form 4852 with your tax return instead of the W-2
25 provided by your employer. This form is a Substitute W-2, and allows you to specify corrected amounts on the erroneous
26 report provided by your employer.

27 When the IRS is confronted with the 4852 Form they inform the employer, the employer fails to check the facts of the law
28 supporting their claim and confirms the W-2 claim numerically. So, the IRS may return to the individual submitting the
29 4852 and say something similar to the quote:

30 "We cannot change our... (position)...without a corrected statement from them (the third party
31 employer/payor)."

32 You must keep in mind that the W-2 form is simply hearsay evidence which is inadmissible in court unless validated with
33 an affidavit and unless it is completely consistent with the law. Typically, the affidavit that does this is your signature at
34 the bottom of the tax return. Why do you help the government this way, because you aren't obligated to? The IRS also
35 does not have the authority to make such a determination as that above, and the federal courts have said that you can't rely
36 on ANYTHING they say anyway, so does it matter whether they say they can't change their position? See:

37 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

38 This clearly demonstrates that all of our individual problems begin with these erroneous third party reports. How do we
39 stop these erroneous reports? This has to be done by first informing the employer/payor of the erroneous claims that they
40 have made, and the erroneous nature of the claims. Question #9 on the 4852 Form asks the person filing the form what
41 they had done to get a correction. If we have a paper trail showing that we tried to correct the W-2 amount it and they
42 refused anyway, then we can defend our position with evidence.

43 Since this W-2 Form is informing the recipient and the IRS of the amount of Subtitle C Employment Taxes withheld, these
44 forms would appear to be *prima facie* evidence of "gross income", despite the fact that the copy of the W-2 sent to the
45 worker does not have to be executed under penalty of perjury as required by 26 CFR §1.6065-1. However, employment
46 taxes under Subtitle C of the Internal Revenue Code are entirely different from Income taxes under Subtitle A. In fact, the
47 IRS' own 6209 manual at the beginning of Chapter 4 classifies employment withholding classes in tax class 5, which

means they are “gifts”, which means they are “donations” and not “taxes”! If these Subtitle C employment taxes had been associated with Subtitle A personal income taxes, they would instead have fallen into tax class 2, which is the class reserved for ! See section 5.6.8 of our *Great IRS Hoax* book for further details on this scam with employment taxes. See the link below to download your own copy of the IRS 6209 Manual:

5 <http://famguardian.org/PublishedAuthors/Govt/IRS/6209Manual/toc.htm>

6 The information on the W-2 form is also, by the way, reflected on the corresponding 940 series and 1120 returns of the
7 employers and payors, therefore, in substance these claims are made under penalty of perjury, in a not so direct way. In
8 addition, there is a very common presumption that amounts claimed to be “wages”, “tips” etc. on these forms are expected
9 to be entered onto the first line of the 1040 Income Tax Return and then signed under penalty of perjury. At that moment
10 you mistakenly signed the tax return under penalty of perjury claiming that the content was true, the “gifts” and “donations”
11 documented on incorrect W-2’s provided by your employer are then magically transformed into “gross income” and under
12 26 U.S.C. §6151 and 26 CFR §1.6151, you then become responsible to pay the tax indicated on this incorrect return that
13 you voluntarily submitted. Of course, we know from reading chapter 5 that the only way these “gifts” could technically be
14 “gross income” is if you were an elected or appointed officer of the United States government, and by submitting the W-4
15 form, that is exactly what you declared yourself to be! Look in the upper left corner of the form. The title says
16 “Employee’s Withholding Allowance Certificate”. That word “employee” is defined in 26 CFR §31.3401(c)-1 as an
17 elected or appointed officer of the United States government.

18 When you discover that you have not been receiving 'wages' all of these years, what strategy do you use to rightfully
19 demand a refund of all the taxes withheld? You must once again:

- 20 1. Stop withholding using a letter to your employer and if that won’t work, submit an IRS form W-8BEN or the W-8
21 form. Discontinue using the W-4 or W-4 Exempt because they identify you as an officer or employee of the
22 United States government. Do not fill in the SSN or Address fields on this form and instead put "Fifth
23 Amendment" so that the IRS can’t track you down if they ever get this form. You are doing this not because you
24 are evading anything, but because you want to protect your Fourth Amendment right of privacy. Also include a
25 statement with the form that says "this form and any information on it is copyrighted and shall not be provided to
26 any third parties without the advanced written consent of the author and this includes forms derived from
27 information on it, such as the W-2".
- 28 2. Notify your employer in writing with a Certificate of Service and preferably via Certified mail with return receipt
29 requested that he is reporting incorrect amounts on the W-2 under block 1 entitled “Wages, tips, and other
30 compensation”. That amount should be “0” if you do not have a “voluntary withholding agreement” in place as
31 specified in 26 CFR §31.3401(a)-3(a). Keep the original of the letter and mail your employer the copy so that you
32 can use it as evidence in court. It’s best if you have a Notary sign the “Certificate of Service” or “Proof of
33 Mailing” and put his notary stamp on it.
- 34 3. If the employer won’t correct the amounts he is reporting, use the IRS form 4852 as a substitute for the erroneous
35 W-2 he provides and explain that you tried to get him to comply with the law and he refused and continues to
36 report incorrect amounts.
- 37 4. File amended returns for those years that you may have mistakenly paid income taxes . We talk about this in
38 section 2.5.4.12.

39 2.5.4.9.6 What to Do With Employers Who Won’t Correct Erroneous W-2’s

40 Some employers can be very obstinate in denying requests by employees to correct their W-2’s. These employers have
41 been operating in total disregard of the law for so long that they simply can’t accept the reality of what the law says, and
42 seldom are they even interested in what the law says. Why? Here are some very good reasons:

- 43 1. Most people hate lawyers and dealing with the law, that they have a mental block with even discussing it and see it as a
44 “priesthood” that only lawyers are qualified to discuss. When confronted with this situation, the payroll person will
45 usually approach the corporate legal counsel (who is an “officer of the government court” and who wouldn’t have
46 much to do or much authority if the company had no tax liability). The legal counsel will see his job as threatened.
47 The counsel usually isn’t a tax attorney and probably isn’t interested in taxes, and won’t research the issue. Instead, he
48 will become reactive and emotional and will label your inquiries as ridiculous and you as “dangerous to the company
49 and a source of unnecessary risk” in the companies dealings with the IRS.

- 1 2. Payroll managers and corporate legal counsel are often obstinate about changing their approach because to change it
2 after doing it wrong for so many years would be an admission of their own incompetence. This situation can be quite
3 an embarrassment for the average payroll manager that they certainly will want to avoid.
4 3. Changing the approach of the payroll department also requires the average payroll manager to have to admit to senior
5 company management that they have misapplied the laws in the past, which exposes the company to criminal legal
6 liability from their employees for misapplying the tax laws, which they will certainly want to avoid. No news is good
7 news, in this case.
8 4. The IRS may be pressuring the payroll manager into "complying" (violating the tax laws) by threatening the company
9 with fictitious penalties of taxes and interest if they change their approach to reporting, because it would reduce the
10 IRS' tax revenues. This is a very common "bluff" that often makes employers so afraid that they will do whatever the
11 IRS tells them. This approach, by the way, is how all of the people working in payroll departments today were
12 "trained" over the years by the IRS to believe the "Great Deception", and to disregard the tax laws to begin with.

13 For these reasons and many others, most employers will simply deny your request to correct your W-2's and try to discredit
14 you by saying "you don't know what you are talking about," as a way to keep themselves out of trouble. They may also
15 threaten you with disciplinary action if you continue to push your stance, even though it is founded in law. They may treat
16 the issue of you refusing to provide social security numbers the same way. The only recourse when backed into a corner
17 like this by your employer is to pursue the following options, listed in decreasing order of risk and confrontation:

- 18 1. Sue them for misapplying the tax laws (the most confrontational approach), thereby forcing them to correct their
19 approach. This is costly and could cause you to be terminated from the company.
20 2. File an IRS Form W-4E to make yourself exempt from paying income taxes, so the income they report is irrelevant and
21 won't appear on a W-2. This is a less confrontational approach. However, before you do this, you must ensure that
22 you establish a prima facie case against your income tax liability as we discuss in the next section, or the IRS will
23 come back and tell your employer to ignore your W-2E and withhold at the single-zero rate, which will circumvent this
24 approach.
25 3. Let them do what they want but ensure that you document your concerns and requests completely and provide the
26 documentation when you file for your income tax refunds:
27 3.1. Send to your employer a certified letter documenting their misapplication of the tax laws and misreporting of
28 "gross income" on your W-2 and ask them formally to fix it in writing. In the letter, ask them for a formal written
29 response to your concerns so you have a paper trail you can use as evidence.
30 3.2. Submit a copy of the letter along with an IRS Form 4852 with your next tax return which corrects the amounts
31 reported on the W-2 provided by the ignorant and uncooperative employer.

32 The approach we have taken of those presented above is item 3, because it is the least confrontational and involves the least
33 risk, but also has a history of being effective with the IRS.

34 2.5.4.10 **Establish a Prima Facie Case AGAINST Income Tax Liability**

35 You can't just become a "nontaxpayer" and stop filing income tax returns or paying income taxes cold turkey or without
36 explanation. This will just raise red flags in the IRS computers and eventually get you into BIG trouble. They will
37 probably prosecute you for "Willful Failure to File" under 26 U.S.C. §7203 if you attempt this move without preparing
38 properly. You have to remember that for previous years, you may have faithfully (and fearfully) filed for and paid monies
39 to the government which in fact, there was not law that required you to pay. Even if you may have done so "voluntarily"
40 and were not really liable to pay income taxes based on this document, the IRS most likely won't see it that way. In their
41 view, you have been paying income taxes all these years because you thought you were "liable". They have "reasonable
42 cause" legally to believe this because:

- 43 1. Your W-2's have incorrectly reflected "wages" every year, and you have never refuted or corrected the error.
44 2. You stated on your federal income tax return (in the upper left corner) that you were a "U.S. Individual", which is a
45 "U.S. person" or person who resides in the federal United States. This was not correct because you didn't live in the
46 District of Columbia or a federal possession. Being a " U.S. Person" also meant that you had no constitutionally
47 protected rights because you were inside the federal zone.

- 1 3. You declared under penalty of perjury on previous tax returns that the information appearing on your income tax return
2 was true, even though it wasn't. They have to believe you (and it is in their financial interest to believe you) until you
3 declare otherwise.
4 4. You never bothered to declare to the Secretary of the Treasury that your income and your property were no longer
5 "effectively connected with a trade or business in the United States", which means that the IRS continues to assume
6 that you are an elected or appointed officer of the United States government. The authority for this election is found in:
7 4.1. [26 CFR § 1.871-10](#) (for method of revocation of election)
8 4.2. [26 U.S.C. §7701\(b\)\(4\)\(F\)](#) for authority
9 4.3. [26 U.S.C. §6013\(g\)](#) for background

10 All of these facts create a *prima facie* presumption at the IRS in favor of you being liable for federal income taxes. *This
11 presumption MUST be completely rebutted, refuted, and corrected with the IRS FIRST, before you can ever hope to get to
12 the point where you can safely and confidently assert that you have no tax liability and your right not to file federal tax
13 returns.* Just like the "due process" requirements placed upon the IRS, you also have the same due process requirements
14 placed upon yourself in your dealings with the IRS.

15 The best place to accumulate evidence that establishes a *prima facie* presumption of non-liability is *in the IRS' own official
16 administrative record on you BEFORE you have to go to trial*. This is because everything in that record is admissible as
17 evidence at trial and will likely be used by the IRS to prosecute you. You should get a complete copy of your
18 administrative record under the Freedom of Information Act (FOIA) and the Privacy Act *before* any trials or tax
19 examinations. If the IRS then tries to leave out parts of your record that incriminate them or prove your nonliability, it
20 makes them look bad in front of judges and juries. In effect, you are blackmailing them with their own information about
21 you. The most important information they have on you is your Individual Master File (IMF file for short). The IMF is
22 available upon request from your local IRS district office and in most cases it says for "nationals of the United States" or
23 "U.S. nationals", which most people are, that they aren't liable for income tax. Being able to read and interpret the cryptic
24 codes in the IMF is crucial to establishing your nonliability. IRS Publication 6209 is the manual you will need in order to
25 decode and interpret your IMF report. You can obtain IRS Publication 6209 from:

26 <http://famguardian.org/PublishedAuthors/Govert/IRS/6209Manual/toc.htm>

27 To establish a *prima facie* case, the following measures may prove helpful:

- 28 1. In your first Request for Refund, provide all the following:
29 1.1. Provide evidence to the IRS that officially refutes all the false evidence of tax liability they have received over
30 past years. This evidence needs to be in your official IRS administrative record and you should demand that it be
31 put there.
32 1.2. Provide evidence to the IRS that officially refutes your statutory "U.S. citizen" (District of Columbia) under 8
33 U.S.C. §1401 and assert your citizenship of the United States of America. This evidence needs to be in your
34 official IRS administrative record and you should demand that it be put there.
35 1.3. Once you have regained your constitutional rights by eliminating your statutory "U.S. citizen" (District of
36 Columbia) under 8 U.S.C. §1401, you must reassert your constitutional rights as a sovereign National of the 50
37 union states.
38 1.4. Provide evidence to the IRS that refutes the presumption that you have federal income tax liability, and you
39 must do so without mentioning the IRS Publications and relying entirely on the laws, including the Constitution,
40 the U.S. codes, and the Code of Federal Regulations. This evidence needs to be in your official IRS
41 administrative record and you should demand that it be put there.
42 1.5. Insist that the IRS refer to you in all future correspondence as a "California National" (or whatever state you
43 were born in) instead of a "taxpayer", until such time as they can demonstrate tax liability on your part using only
44 the law and not the IRS Publications.
45 1.6. Request a copy of your IRS Individual Master File (IMF), so that you can decode the content and use it to
46 refute the presumption that you have tax liability. You should also get a copy of IRS Document Number 6209,
47 which has all the information you need to decode your IMF file. You can obtain a copy of this from Freedom
48 Law School at: <http://www.livefreenow.com/> for about \$50, phone (714) 838-2896.
49 1.7. Send in a copy of this document (*The Great IRS Hoax: Why We Don't Owe Income Tax*) attached to your
50 Request for Refund as *prima facie* evidence against your tax liability. Refer to the document in your Request for

Refund, and ensure that you insist that they keep it in your official administrative record because you will be referring to it in the future. Mark on the top of your Request for Refund “Not valid without all indicated attachments.”). If your case gets into federal court, this will give you a BIG advantage. This is because while federal judges will seldom allow you to talk about the law in their courtroom (which we think is scandalous, by the way), you CAN talk about the basis for your “reasonable cause belief” that you had no income tax liability. Because of the outcome of the *Cheek v. United States* Supreme Court case, 498 U.S. 192, you can read sections of the book and the laws in this book upon which your subjective beliefs are based in order to establish that your failure to file a return was not “willful” and that you were acting in good faith. This can become an “indirect” way you are allowed to bring evidence about the law into the courtroom so the jury can finally hear it for themselves.

11 1.8. The IRS is famous for losing things or removing attachments to tax returns and then losing the attachments.
12 They often will try to use this tendency to their advantage, for instance, by claiming there was no attachment and
13 then only looking at the return rather than the attached letter of explanation that goes with it. You should protect
14 yourself against this kind of incompetence and treachery by putting the following notice at the top of EVERY
15 PAGE of your filing: *“Filing NOT valid without tax return and all enclosures listed on the attached
16 affidavit.”*

17 2. If the IRS refuses your Request for Refund, insist on an examination or informal meeting with the agent to discuss any
18 issues he may have with your Request for Refund and offer him an opportunity to refute any and all of the claims in
19 chapters 3 and 5 of this document. Tape record the meeting to ensure that you have evidence to back up your efforts to
20 establish the truth and refute the falsehoods reported by your employer(s). During the meeting, keep asking the
21 question: *“Where is the law that makes me liable? I’ve spent six devoted months in the law library and haven’t been
22 able to find such a law and I want and need your help in identifying the law. I have found plenty of statutes that say I
23 am NOT liable, but none that say I am. If you’d just show me the law, I’d end this meeting right now and immediately
24 file and pay my income tax.”*

25 3. You should never ignore or disregard any letter or correspondence you receive from the IRS. Instead, you must
26 diligently read EVERY correspondence received from them and refute every inaccurate or incorrect claim, fact, or
27 statement they make with a detailed responsive letter that is provided via Certified Mail with Return Receipt. If you
28 don’t do this, then they can establish a *prima facie* claim against you in favor of their position.

29 4. Follow proper procedures and proper rules of evidence at all times in executing all the above steps. There needs to be
30 a paper trail for whatever you do and the paper trail has to rely on documentation from third parties instead of directly
31 or only on your word (courts don’t trust your word only because they don’t trust you to be objective. Never mind that
32 the federal judge has a TOTAL conflict of interest because he is paid with your extorted tax dollars.. that doesn’t
33 count!). This will ensure that you have adequate evidence with which to defend yourself in the event that litigation
34 becomes necessary. This means that:

35 4.1. All correspondence with the IRS must be via Certified Mail with Return Receipt (from the Postal Service).

36 4.2. You should keep copies of the ORIGINAL of all correspondence locked up and mail the copy to the IRS.

37 4.3. You might want to accompany each correspondence with the IRS with a legal “Proof of Service by Mail” that
38 you keep of copy. A Proof of Service is simply a form that documents the content of each correspondence and
39 the fact that it was deposited into the U.S. Mail on a specific date and time by an impartial third party who is over
40 18 years old.

41 4.4. Your initial Request for Refund should be an affidavit, so that you have third-party proof that you filed it.
42 Keep the original copy of it for yourself.

43 4.5. You want to bring friends or family members along with you to any meetings or tax examinations you have
44 with the IRS. They make good witnesses.

45 4.6. You ask the IRS for all communications with you to be in writing and signed by the agent who authored the
46 correspondence. Ask for his address, phone number, and email address so that you can maintain constant
47 communication and accountability with him. You should emphasize that all anonymous correspondence or
48 correspondence that is not signed will be completely ignored.

49 4.7. Whenever you get especially incriminating evidence against the government’s position, go down to your
50 county recorder and have them record it. This will make the evidence into a public record. Under Federal Rule
51 of Evidence (F.R.E) rule 902, all public records are admissible as evidence. At that point, the judge simply
52 cannot keep such damning records from being admitted into evidence should your case go to trial, no matter how
53 badly he may want to. You might want to use this technique, for instance, with the rebutted version of your IRS
54 Individual Master File (IMF) which you sent to the IRS and asked to have corrected.

- 1 You will note that the above tactics are designed to shift the burden of proof from you to the IRS. You don't want the IRS
2 to get you into the defensive position where you have to "prove a negative" (that you ARE NOT liable for federal income
3 taxes). *Rather, you want to change the evidentiary picture so they instead have to "prove a positive", which is that you*
4 *ARE LIABLE for federal income taxes.* It's always harder (if not impossible) to prove a negative than it is to prove a
5 positive, and they know that. That's why the IRS and the tax code itself always calls EVERYONE "taxpayers" instead of
6 "citizens", because they win the war before it ever gets started! "Guilty until proven innocent" is the ruthless approach they
7 use, even though we know that too is unconstitutional within our legal system.
- 8 For further information on the process of creating a *prima facie* case, refer to section 2.5.4.5: Use the FOIA, Privacy Act,
9 and Discovery to Gain an Advantage.

10 2.5.4.11 **Use Determination Letters to Fight Unethical IRS Tactics and Evasiveness**

Related resources:

- [Information About the Use of Determination Letters Against the IRS](#)
- [26 CFR 601.201: Rulings and Determination Letters](#)
-  [Form 14.6: Determination Letter](#)
-  [Form 14.7: Determination letter instructions](#)

11 In the process of corresponding with the IRS, it is quite common to encounter the following unscrupulous and unethical
12 tactics:

- 13 1. IRS picks the weakest argument in your correspondence and ignores all the rest.
14 2. IRS refuses to respond to all questions or concerns raised in your Request for Refund.
15 3. They completely ignore or lose your correspondence.
16 4. They unstaple the letter accompanying your tax return and conveniently "lose" it so they don't have to respond to it.
17 You can fight this by:
18 4.1. Number each page, including the attached letter, with "Page ____ of ____".
19 4.2. Putting the phrase "Return invalid without attached letter and ALL ____ (number) numbered enclosures."
20 5. Agent responding to your correspondence refuses to give his real or full name or identity, such that he or she can't be
21 held personally responsible for fraudulent response.
22 6. IRS lies in their response, because they responded anonymously and therefore can't be held personally liable for fraud.
23 7. IRS will try to distract attention away from the questions asked to totally irrelevant subjects so they don't have to
24 answer.

25 Many people are victimized by these tactics, but they aren't insurmountable and you don't have to be. IRS regulations are
26 in place requiring agents to determine liability in your specific circumstances, respond to your questions directly and
27 completely, and be held personally accountable in their response. The Treasury Regulations found in 26 CFR Subchapter
28 H entitled "Internal Revenue Practice", Part 601 entitled "Statement of Procedural Rules", Regulation 601.201 (26 CFR §
29 601.201) identifies specifically how you can compel an authenticated and official response out of the IRS to your specific
30 tax questions and your personal tax liability. It will cost you money, but at least you have a guaranteed way to get your
31 questions answered relating to your tax liability. You can use the link below to examine these regulations:

32 <http://squid.law.cornell.edu/cgi-bin/get-cfr.cgi?TITLE=26&PART=601&SECTION=201&TYPE=TEXT>

33 Lets take a closer look. First, we find in 26 CFR § 601.201(a)(1) the following:

34 *Sec. 601.201 Rulings and determinations letters.*

35 *(a) General practice and definitions.*
36 *(1) It is the practice of the Internal Revenue Service to answer inquiries of individuals and organizations,*
37 *whenever appropriate in the interest of sound tax administration, as to their status for tax purposes and as to*
38 *the tax effects of their acts or transactions. One of the functions of the National Office of the Internal Revenue*
39 *Service is to issue rulings in such matters.*

1 If you read through this regulation, you find that there are five types of responses the IRS can prepare:

2 **Table 2-11: Types of Responses Available from IRS**

Format	Issued by:	Description
Rulings	National Office in Washington, D.C.	A ruling is a written statement issued to a taxpayer or his authorized representative by the National Office which interprets and applies the tax laws to a specific set of facts. Rulings are issued only by the National Office. The issuance of rulings is under the general supervision of the Assistant Commissioner (Technical) and has been largely redelegated to the Director, Corporation Tax Division and Director, Individual Tax Division. See 26 CFR § 601.201(a)(2) for further details.
Determination letters	District Director	A determination letter is a written statement issued by a district director in response to a written inquiry by an individual or an organization that applies to the particular facts involved, the principles and precedents previously announced by the National Office. A determination letter is issued only where a determination can be made on the basis of clearly established rules as set forth in the statute, Treasury decision, or regulation, or by a ruling, opinion, or court decision published in the Internal Revenue Bulletin. Where such a determination cannot be made, such as where the question presented involves a novel issue or the matter is excluded from the jurisdiction of a district director by the provisions of paragraph (c) of this section, a determination letter will not be issued. However, with respect to determination letters in the pension trust area, see paragraph (o) of this section. See 26 CFR § 601.201(a)(3) for further details.
Opinion letters	National Office in Washington, D.C.	An opinion letter is a written statement issued by the National Office as to the acceptability of the form of a master or prototype plan and any related trust or custodial account under sections 401 and 501(a) of the Internal Revenue Code of 1954. See 26 CFR § 601.201(a)(4) for further details.
Information letters	National Office or District Director	An information letter is a statement issued either by the National Office or by a district director which does no more than call attention to a well-established interpretation or principle of tax law, without applying it to a specific set of facts. An information letter may be issued when the nature of the request from the individual or the organization suggests that it is seeking general information, or where the request does not meet all the requirements of paragraph (e) of this section, and it is believed that such general information will assist the individual or organization. See 26 CFR § 601.201(a)(5) for further details.
Revenue rulings	Internal Revenue Service	Revenue Ruling is an official interpretation by the Service which has been published in the Internal Revenue Bulletin. Revenue Rulings are issued only by the National Office and are published for the information and guidance of taxpayers, Internal Revenue Service officials, and others concerned. See 26 CFR § 601.201(a)(6) for further details.

3 The one you want is the determination letter. The determination letter is for income and gift tax matters, as indicated in 26
4 CFR § 601.201(c). We have a sample determination letter request on the Family Guardian Website at:

5 <http://famguardian.org/TaxFreedom/Evidence/Discovery/DeterminationLetter.pdf>

6 The fee the IRS charges for a Determination Letter is \$275. You don't need to follow the sample format we provide above
7 and can instead, for instance, embed the entire determination letter request into your Request for Refund that we provide,
8 which is a very prudent tactic. If you file the determination letter request with your Request for Refund or tax return, there
9 are some important things to keep in mind:

10 (4) Notwithstanding the provisions of subparagraphs (1), (2), and (3), of this paragraph, a district director will
11 not issue a determination letter in response to an inquiry which presents a question specifically covered by

1 statute, regulations, rulings, etc., published in the Internal Revenue Bulletin, where (i) it appears that the
2 taxpayer has directed a similar inquiry to the National Office, (ii) the identical issue involving the same
3 taxpayer is pending in a case before the Appellate Division, (iii) the determination letter is requested by an
4 industry, trade association, or similar group, or (iv) the request involves an industrywide problem. Under no
5 circumstances will a district director issue a determination letter unless it is clearly indicated that the inquiry
6 is with regard to a taxpayer or taxpayers who have filed or are required to file returns over which his office
7 has or will have audit jurisdiction. Notwithstanding the provisions of subparagraph (3) of this paragraph, a
8 district director will not issue a determination letter on an employment tax question when the specific question
9 involved has been or is being considered by the Central Office of the Social Security Administration. Nor will
10 district directors issue determination letters on excise tax questions if a request is for a determination of a
11 constructive sales price under section 4216(b) or 4218(e) of the Code. However, the National Office will issue
12 rulings in this area. See paragraph (d)(2) of this section.

13 Therefore, we need to request the determination letter BEFORE we file our return, and state in our return that includes the
14 determination that the return is submitted FIRST as a determination letter, and after that, the materials provided are to be
15 used as a tax return. Otherwise, the District Director we send it to won't rule. Also, we should send the determination
16 letter request to other than the District Office that would service our claim, because according to the above:

17 Under no circumstances will a district director issue a determination letter unless it is clearly indicated that
18 the inquiry is with regard to a taxpayer or taxpayers who have filed or are required to file returns over which
19 **his office has or will have audit jurisdiction.**

20 Alternatively, one can also send the request for determination letter to the National Office letting them know your problem
21 and asking them to send the request to whatever District Office can service it.

22 Determination letters must follow a strict format and be very clear and concise so that the IRS has no wiggle room to
23 misinterpret or misunderstand your questions. The format of the request for determination letter, the cost, and the
24 procedure required is described in Internal Revenue Bulletins, which you can read using the Tax Research CD-ROM we
25 described earlier in section 2.5.1.5. You should follow the same format in your request for determination letter that lawyers
26 would use when preparing a deposition, a request for admissions, and/or an interrogatory. Each question must have
27 specific answers they can select or facts they can provide, and a default answer must be provided to each question so that if
28 they don't answer the specific question, then there is still an answer they provide. Provide the questions on a separate
29 attachment and require a full printed name and signature on the IRS response, as well as a witness and/or notary. Send
30 everything via certified mail with return receipt. A recommended set of questions to include with your determination letter
31 is contained in the Test for Federal Tax Professionals found in section 3.1 and available in editable format on the Family
32 Guardian Website at:

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm>

33 We have IRS instructions and a sample determination letter format found in the Sovereignty Forms and Instructions area of
34 the Family Guardian Website at:

<http://famguardian.org/TaxFreedom/FormsInstr.htm>

35 After you open the above page, select "FORMS" in the upper left corner and then scroll down on the left to items 13.6
36 through 13.8.

37 We wrote the IRS to ask them about determination letters. Below was the dialog along with their answer:

38 **QUESTION:**

39 For the purposes of requesting determination letters as described in 26 CFR 601.201 for an individual
40 taxpayer, is there a fee required, and if so, how much? May an individual taxpayer request a determination
41 letter from the district office for the purposes of determining only the extent of his Subtitle A Income tax
42 liability?

43 Anonymous

44 **IRS ANSWER:**

1 Thank you for contacting us. Publication 1375 provides procedures for issuing rulings, determination letters,
2 and information letters and for entering into closing agreements on specific issues under the jurisdiction of the
3 Associate Chief Counsel (Technical). The material is a reprint from the first weekly issue of the Internal
4 Revenue Bulletin. The appendix contains a schedule of user fees. You may use this schedule to determine which
5 fee is applicable to your request. Private letter rulings and advance letter rulings usually cost \$200.00 and up.

6 Letter ruling requests cannot be submitted to the district office. Letter ruling request should be notated Ruling
7 Request Submission and sent to:

8 Internal Revenue Service Associate Chief Counsel (Technical),
9 Attn: CC: DOM: CORP: T
10 PO Box 7604
11 Ben Franklin Station
12 Washington, DC 20044

13 You may download publication 1375 from our web site at www.irs.gov or you may order by phone at 1-800-
14 829-3676

15 **2.5.4.12 Requesting Income Tax Refunds for the Current Year and the Past Two Years**

16 Since:

- 17 1. Filing requirements and change frequently, and we need a way to communicate current requirements in a timely,
18 electronic manner.
- 19 2. We could easily come under fire for instructing people how to file, especially because “nontaxpayers” should NOT file
20 at all.
- 21 3. It is incompatible with the Mission of those who offer this book to be instructing people how to file tax returns.

22 Then we have decided to offer the example return on a FREE website and no include it in this book. You can obtain an
23 example form from the FREE website below:

24 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

25 Look at item #8.1 through 8.6 on the left area for free examples. The State return example is item #8.1. Item 8.1 contains
26 the refund example that Family Guardian Fellowship uses. This section should not be construed as advice about whether or
27 how you should file or not file, but simply a pointer to free information that may prove useful should you make the
28 independent decision on the subject.

29 **2.5.4.13 Stopping Employer Withholding of Income Taxes**

30 The subject of stopping employer withholding is covered exhaustively in a free book entitled Federal and State Tax
31 Withholding for Private Employers, available at:

32 <http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>

33 It is redundant and unnecessary to discuss that subject here. The above free book has sample forms that are very useful,
34 and even a quiz at the end that private employers can answer which proves all the issues upon which you are basing your
35 beliefs.

36 Lastly, note that it is not the purpose of this book to stop “taxpayers” from withholding, or to advise anyone to either
37 withhold or not to withhold. In our case, because we are a “nonresident alien”, a “national”, and “nontaxpayer” not subject
38 to the Internal Revenue Code and not liable under the I.R.C., then we have legally stopped withholding using the above free
39 booklet. How you handle your own situation is your decision.

40 **2.5.4.14 Purging IRS Records and Correcting Erroneous Reports of “gross income”**

Related articles:

- [Federal and State Withholding Options for Private Employers](#) -shows correct way to fill out withholding forms to prevent erroneous W-2 and

1099 forms from being sent in the first place

- [About IRS form 4852](#) (OFFSITE LINK)
- [Correcting Erroneous Form 1099's](#) (OFFSITE LINK)

Related forms:

- [4852 and Corrected 1099 Attachment Letter Instructions](#) (OFFSITE LINK)
- [Corrected IRS form 1099 Attachment](#) (OFFSITE LINK)
- [IRS Form 4852](#)
- [IRS Form 4842 Amended](#)
- [IRS Form 1099](#)
- [IRS Form 1099 Amended](#)

1 "The avoidance of taxes is the only pursuit that still carries any reward." -- John Maynard Keynes

2 If you have decided that you are a "nontaxpayer" and a "nonresident alien", as this book and the [Great IRS Hoax](#) describe,
3 then it will probably become important to take steps to:

- 4 1. Get your name and personal information out of government computers and "taxpayer" records maintained by the IRS.
5 2. Rebut false reports of receipt of income connected with a "trade or business" on W-2 and 1099 forms.

6 If you don't do the above, you may unknowingly trigger a Notice of Deficiency from the IRS if the IRS gets a nonzero W-2
7 or 1099 Information Return on you and you don't file a return, but if they never get a W-2 or 1099 or the form they get is
8 zero or has been proven to be false under penalty of perjury, then you remove the presumption of "taxable income" and
9 therefore remove any reason for them to even contact or bother you again.

10 Several free resources are available for correcting false W-2 and 1099 reports. Below is a free article that shows how to
11 correct false W-2 reports:

12 <http://sedm.org/Forms/Tax/4852/AboutIRSForm4852.htm>

13 Below is a free article that shows how to correct false 1099 reports:

14 <http://sedm.org/ProductInfo/RespLtrs/Form1099/CorrectingIRSForm1099.htm>

15 Remember, the goal is to remove false entries in IRS computers that identify you as a "taxpayer" or a person with "taxable
16 income". That process starts with filing the correct withholding forms, and ends with correcting false reports of receipt of
17 income connected to a "trade or business" appearing on W-2 and 1099 forms. If you would like to learn more about how
18 the W-2 and 1099 forms create a usually false presumption of receipt of earnings connected with a "trade or business", we
19 refer you to the article below:

20 <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

21 **2.5.4.15 Submit a Tax Statement Annually by 15APRIL If You Aren't Withholding**

22 Since:

- 23 1. Filing requirements change frequently, and we need a way to communicate current requirements in a timely,
24 electronic manner.
25 2. We could easily come under fire for instructing people how to file, especially because "nontaxpayers" should NOT file
26 at all.
27 3. It is incompatible with the Mission of those who offer this book to be instructing people how to file tax returns.

28 Then we have decided to offer the content of this section of the procedure on a FREE website and no include it in this book.
29 You can obtain an example form from the FREE website below:

1 <http://famguardian.org/TaxFreedom/Instructions/4.15FileTaxStmtAnnually.htm>

2 You can also download the accompanying form at the link below on a free website:

3 <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/1040NRTaxStatement.htm>

4 2.5.4.16 Quash all Third Party Summons and Respond to your Summons Skillfully

Sample forms:

- [Petition to Quash IRS Summons](#)-written by the author
- [!\[\]\(cc9fddadee623261c7c3dd8461a9c971_img.jpg\) IRS Form 2039: Administrative Summons](#)

Related articles:

- [!\[\]\(5c6c54e948ccc1077fa23e4dfe4b21f2_img.jpg\) IRS Summons](#)
- [!\[\]\(451f1d1d897fdd16c72092e78f6bdd6d_img.jpg\) 3rd Party Summons](#)
- [!\[\]\(5f161281ae1cb1f6d4f33d82d3f25b51_img.jpg\) IRS Disclosure Litigation Reference Book, Document #8448](#) (1.3Mbytes)

Related articles:

- [!\[\]\(3a313000bf78a9b1656e5a04146bf15b_img.jpg\) IRS Restructuring and Reform Act, section 3415: Taxpayers Allowed motion to quash all third party summonses](#)
- [United States v. Powell, 379 U.S. 48 \(1964\)](#): The four criteria all government agencies must meet in order to execute a valid summons or subpoena
- [Rule 45 of the Federal Rules of Civil Procedure: Subpoena](#)-criteria that valid subpoenas must meet. They MUST be issued by a court. Administrative summons and subpoena are not authorized upon anything other than federal agencies by both statute and regulation

5 *The Internal Revenue Service has no legal authority to summons any third parties in connection with the enforcement or collection of income taxes under Subtitles A through C of the Internal Revenue Code.* [26 U.S.C. §7602\(c\)\(1\)](#) is the section
6 that describes notice requirements for summons of third parties by the IRS. However, the only implementing regulations
7 that give this section force are found in 27 CFR Part 70, which is for Alcohol, Tobacco, and Firearms and not the Title 26
8 Income taxes. **There are simply NO IMPLEMENTING REGULATIONS that authorize summons authority upon**
9 **third parties in connection with Subtitles A through C income taxes.** When the IRS begins collection activity against
10 “persons”, they typically will send you a Notice 1219B, Catalog No. 73243V which is entitled “Notice of Potential Third
11 Party Contact”. Here is what that notice says:

13 *NOTICE OF POTENTIAL THIRD PARTY CONTACT*

14 *We are attempting to collect unpaid taxes from you. Generally, our practice is to deal directly with a taxpayer*
15 *or a taxpayer's duly authorized representative. However, we sometimes talk with other persons, for example*
16 *when we need information that the taxpayer has been unable to provide, or to verify information we have*
17 *received.*

18 *This notice is provided to tell you that we may contact other persons. If we do contact other persons we will*
19 *generally need to tell them limited information, such as your name. The law prohibits us from disclosing any*
20 *more information than is necessary to obtain or verify the information we are seeking. Our need to contact*
21 *other persons may continue as long as there is activity on this matter.*

22 *[Notice 1219B, Catalog No. 73243V]*

23 ***When you get one of these notices, you should notify the IRS immediately in writing with a proof of service that they are***
24 ***not authorized by law to summons or contact third parties about you,*** based on the lack of implementing regulations for
25 26 U.S.C. §7602 for Subtitles A through C income taxes.

26 The summons is normally instituted by the IRS using an IRS Form 2039. [26 U.S.C. §7609](#) contains special procedures for
27 third party summons. You should read this section if your case is in a collection state and the IRS is contacting third parties
28 about your financial records. We don't have the space here to go into all the intricacies of Third Party Summons, but we
29 have a wealth of information on the Family Guardian Website about it found in the Sovereignty Forms and Procedures at:

30 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

- 1 Go to the EVIDENCE section in the upper left (click “VIEW EVIDENCE” and look in item section 6, which is titled
2 “Discovery”. Items 6.3 and 6.4 in that section provide some very good background on IRS authority for third party
3 summons.
- 4 If the summons is for you instead of a third party, once again, the IRS has no lawful authority and no regulations
5 authorizing them to summons you for the same reasons as above. However, in practice, the courts have tended in the past
6 to sanction those who don’t show up to their own summons even though it is instituted illegally. Therefore, even though
7 you aren’t obligated legally to show up to an IRS meeting or examination, you should do so anyway. Here is what the IRS
8 Handbook for Special Agents dated 4-15-82 on page 9781-88 says about your rights at such a summons or hearing:

9 *Handbook for Special Agents, 4-15-82, Page 9781-88.*

10 **342.12 Books and Records of An Individual**

- 11 (14) *An individual taxpayer may refuse to exhibit his/her books and records for examination on the
12 ground that compelling him/her to do so might violate his/her right against self-incrimination
13 under the Fifth Amendment and constitute an illegal search and seizure under the Fourth
14 Amendment [Boyd v. U.S.; U.S. v. Vadner]. However, in the absence of such claims, it is not
15 error for a court to charge the jury that it may consider the refusal to produce books and
16 records, in determining willfulness (Louis C. Smith v. U.S.; Beard v. U.S.; Olson v. U.S.; Myres
17 v. U.S.).*
- 18 (15) *The privilege against self-incrimination does not permit a taxpayer to refuse to obey a summons
19 issued under IRC 7602 or a court order directing his/her appearance. He/she is required to
20 appear and cannot use the Fifth Amendment as an excuse for failure to do so, although he/she
21 may exercise it in connection with specific questions (Landy v. U.S.). He/she cannot refuse to
22 bring his/her records, but may decline to submit them for inspection on constitutional grounds.
23 In the Vadner case, the government moved to hold a taxpayer in contempt of court for refusal to
24 obey a court order to produce his/her books and records. He refused to submit them for
25 inspection by the Government, basing his refusal on the Fifth Amendment. The court denied the
26 motion to hold him in contempt, holding that disclosure of his assets would provide a starting
27 point for a tax evasion case.*
- 28 (16) *Where records are required to be kept as an aid to enforcement of certain regulatory functions
29 enacted by Congress, such records have been held public records, whose production may be
30 compelled without violating the Fifth Amendment. This reasoning has also been applied in some
31 income tax evasion cases (Falsone v. U.S.; Beard v. U.S.). Other income tax cases have stated
32 that compulsory production of a taxpayer’s books and records for use in a criminal prosecution
33 would violate the constitutional protection against self-incrimination. There has not yet been
34 any Supreme Court decision holding the public records doctrine applicable in income tax cases.*
- 35 (17) *The decision of the Supreme Court in Andresen v. Maryland appears to have resolved
36 conflicting judicial precedents regarding the use of search warrants to seize books and records
37 of financial transactions. IN this case the Court held that the search of Andresen’s office for
38 business records, their seizure and subsequent introduction into evidence did not offend the Fifth
39 Amendment. Although the seized records contained statements that the accused had committed
40 to writing, he was never required to say anything. The search for an seizure of these records
41 was conducted by law enforcement officers and introduced ab trial by prosecution witnesses.*

- 42 You therefore don’t have to indicate you have records or bring them to the meeting. You will get yourself in trouble if you
43 admit you have records at any time and refuse to provide them, so please ensure that you never admit to having any records.
44 The only exception to this rule is if you have records that would prejudice the IRS or advantage your case, and those you
45 should keep copies of before you take them to the hearing, summons, or meeting with the IRS and only give the copies and
46 not the originals out, or they will conveniently and permanently disappear if an agent gets hold of one of these documents at
47 a summons.

48 **2.5.4.17 Handle Your Tax Examination or IRS Meeting Skillfully**

Related forms:

-  [Click here](#) to view the MS Word 97 attachment you can use during the hearing to record the answers of the agent.
-  [Click here](#) to view the Acrobat attachment you can use during the hearing to record the answers of the agent.
-  [IRS Due Process Hearing Handout](#) (OFFSITE LINK)

- [Response to IRS Letter 725\(CG\) Requesting a Meeting](#)
- [Nontaxpayer's Audit Defense Manual](#)-excellent. This is what we used for our own audit

Related articles:

- ["summons" defined](#)-Sovereignty Forms and Instructions
- [Must-have equipment for your IRS audit or due process hearing](#)-hilarious!
- [Important Government Tax Contacts](#)
- Listen to [sample recordings](#) for two sample Collection Appeals hearings.
- Read the [sample transcript](#) from a due process hearing.
- [IRS Office of Chief Counsel Policy Manual on Collection Due Process Hearings](#) (170 Kbytes) (**HOT!**)
- [Tax Deposition Questions](#)-expanded version of the We The People (WTP) Truth in Taxation Hearing
- [Test for Federal Tax Professionals](#)-questions to stop the IRS in its tracks with default answers to trap the scoundrels
- [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05017](#) (OFFSITE LINK)-by SEDM. Presumption is the single most important thing to defend against at a government meeting.

Related law and administrative guidance:

- [United States Code Annotated, 14th Amendment Administrative Due Process](#)- describes what the IRS must do at administrative hearings in order to respect your Constitutional rights.
- [5 U.S.C. §500](#): Administrative Practice, General Provisions. Paragraph (d) says the IRS has no authority to control who represents you at a due process hearing!
- [5 U.S.C. §556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision](#)
- of a return is a statement under penalty of perjury, which means that no third party 1099's, W-2, bank statements, or the like are satisfactory as evidence in verifying a return.
- [26 U.S.C. §6065](#): Verification of returns. Says that the only thing that may be relied upon to verify the accuracy
- [26 U.S.C. §6110](#): Public Inspection of Written Determination
- [26 U.S.C. §7521](#): Procedures involving taxpayer interviews
- [26 U.S.C. §7601\(a\)](#): Canvass of districts for taxable persons and objects
- [26 U.S.C. §7602\(a\)](#): Examination of books and witnesses
- [Internal Revenue Manual \(IRM\) section 4.10.3.2.6: Requests to Tape Record Interviews](#)
- [Parallel Table of Authorities](#)

1 *"Most voters would rather have their purse or wallet stolen than be audited by the IRS."*
 2 *[Frank Luntz]*

3 Tax examination procedures are listed in the Internal Revenue Manual, Part 4, which can be found at

4 <http://www.irs.gov/irm/part4/index.html>

5 Another excellent source for information on Administrative Hearings and taxes in general is the following book:

6 **Tax Procedure and Tax Fraud**
 7 Patricia T. Morgan
 8 West Group
 9 610 Opperman Drive
 10 P.O. Box 64526
 11 St. Paul, MN 55164-0526
 12 800-328-9352

13 Chapter 4 of the above book talks in detail about audits and administrative appeals. The book is part of the "In a Nutshell" Series and is compact, brief, inexpensive (\$23 at most legal bookstores), and very concise. Highly recommended.

15 We also publish a book called the [Nontaxpayer's Audit Defense Manual](#), which has detailed forms, procedures, and evidence useful in preparing for and attending an IRS audit. You can learn more about this manual at:

17 <http://sedm.org/ItemInfo/Ebooks/NTAuditDefenseManual/NTAuditDefenseManual.htm>

1 Tax examinations are an extremely important administrative element in any tax litigation. The federal courts, and in
2 particular the U.S. Tax Court, have ruled that executive agencies have an obligation to handle tax issues administratively at
3 the lowest level possible in order to avoid clogging the courts with litigation and to ensure justice can be effected with
4 minimal effort and expense. According to the [Administrative Procedures Act](#), tax matters must be handled in good faith,
5 which means that all *prima facie* evidence against an American must be presented to him and the laws which are being
6 violated must be specifically identified. The accused must have the ability to know in advance who the witnesses are who
7 are testifying against them. They must be notified when third parties are contacted for interviews or depositions so the
8 accused can appear at the deposition as well. They must have the ability to examine any *prima facie* evidence that will be
9 used against them and cross-examine witnesses. These requirements are all part of the due process protections guaranteed
10 by the 5th and 14th Amendments of the U.S. Constitution. Unfortunately, the IRS very commonly violates our
11 constitutionally-guaranteed due process rights, mainly because of ignorance of Americans about their rights and their desire
12 to avoid litigation and expense by just caving in and "paying the ransom" to get their "freedom" back.

13 The tax examination meeting is the first administrative contact most accused Americans have with the IRS following
14 receipt of a deficiency notice. Everything that is said and done and presented at the tax examination meeting becomes part
15 of the official IRS "administrative record" for the accused. It is quite common for the following tactics to occur on the part
16 of the IRS in the context of such a meeting:

- 17 1. Not notify accused Americans of the tax examination meeting.
- 18 2. Not allow the Citizen to call and make his own appointment prior to the meeting to ask questions. Instead, telling them
19 that they would have to walk in and take a number. This tactic is designed to make it inconvenient for Americans to
20 satisfy the due process requirement and burden of proof obligation of the IRS found in 5 U.S.C. §556(d).
- 21 3. Send the written notification of the tax examination meeting to the wrong address and not request a return receipt to
22 verify the notification.
- 23 4. Not call the Citizen to confirm the examination.
- 24 5. Not identify the issues that will be discussed at the examination.
- 25 6. Not notify the accused Citizen of their 5th Amendment right to not incriminate themselves by not notifying the IRS of the
26 existence of any records and not bringing such records to the meeting.
- 27 7. Refuse to refer to the case for [technical advice](#) when requested.
- 28 8. Tell parties who have a friend along that is there to represent them that they aren't allowed to do so. This is especially
29 true if the representative is knowledgeable and experienced in the law, but is not an attorney or CPA. Treasury Circular
30 230 and [26 CFR § 601.502](#) both allow spouses to represent each other. In addition, [5 U.S.C. §500](#)(d) indicates that the
31 IRS may not interfere with your choice of representative, so you can safely bring anyone to represent you, whether or
32 not they are enrolled agents, attorneys, CPA's, etc.
- 33 9. Come unprepared to the meeting without answering the written questions that we advise you to send them at least one
34 month prior to the meeting.
- 35 10. Assign someone who is not authorized or not qualified to answer your questions and will play "dumb". If they do this,
36 insist at the meeting on someone who is knowledgeable and empowered to influence the situation, which is usually
37 someone at the Group Leader level or higher.
- 38 11. When you ask for some particular information, the agent will go back to their desk and then come back and say they
39 can't find it. For such an event, tell them this is your meeting and you are prepared to wait all day for the information if
40 need be but that you won't leave until you get it. You can prevent this kind of procrastination by giving them a list of
41 things to bring to the examination meeting with your list of questions at least one month before the meeting and telling
42 them in writing via certified mail to come prepared with all the necessary information.
- 43 12. Tell any witnesses you bring along to the meeting that they must identify their name, address, and social security
44 number. If they don't actively participate in the meeting and answer questions on your behalf, then they aren't
45 required to tell the IRS anything.
- 46 13. If you scheduled for a court reporter to appear with you, then they commonly will call off the meeting either after
47 everyone appears, or shortly before in order to inconvenience you and force you to pay the reporter for lost or wasted
48 time.
- 49 14. Tell you that you can't tape record your meeting, even though the law allows this if you have notified them in advance
50 at least ten days.

51 If you want someone to represent you at the meeting, you will need to fill out and provide an IRS Form 2848 "Power Of
52 Attorney" authorizing them to do so and present it at the start of the meeting, as well as submit it into the record of your
53 stenographer.

1 The foundation of what gets discussed at the meeting is the IRS' own files on you, including their IMF, or Individual
2 Master File. All of the information they have about you is available under the [Freedom of Information Act \(FOIA\)](#) and the
3 Privacy Act through a simple written, registered mail request. Therefore, before you show up at the examination meeting,
4 you should ensure that you request a copy of your IMF and all the evidence they have on you using an FOIA request.
5 Section 3.14.5 contains an FOIA request for your IMF that you can use as a sample. Refer to section 2.4.8 for information
6 about your IMF. You can use our Master File (MF) Decoder program to decode your IMF after the IRS responds to your
7 FOIA request. It is available for downloading at:

8 <http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

9 **GETTING A DUE PROCESS HEARING:**

10 Getting a due process hearing is very difficult! Many people have been reading this and other tax freedom books and know
11 the secrets to success. Most sources advocate administrative activism on the part of the Citizen and the frequent use of your
12 administrative due process rights to establish evidence and fact of nonliability. This means a lot of people have to go into
13 the IRS office like bulldogs and latch on for their pound of flesh until the IRS gets off their back and eliminates the
14 outstanding balance or collection activity. This also means there will likely be a line of people ahead of you demanding
15 due process hearings, which are time consuming and delay you getting a hearing. Combine that with IRS Agents who
16 know they don't have a leg to stand on against the techniques we suggest and you end up with the vast majority of IRS
17 agents and offices that *don't* want Citizens getting due process hearings! In earlier days, when the truth was less widely
18 known, it was easy to call the local IRS office and make an appointment for the due process meeting well in advance.
19 Now, they tell you that appointments are only on a walk-in, first come first served basis. The excuse they use is that they
20 are overworked and have a lot of walk-ins. This is a smokescreen for their real reasons, which is that they don't want:

- 21 1. To discuss the real basis for your liability or assessment.
22 2. To look at the statutes or implementing regulations. After they have learned the truth that the law says you *aren't*
23 *liable*, then they have lost their excuse to claim "plausible deniability", as we pointed out in section 2.4.2 of the *Tax*
24 *Fraud Prevention Manual*. At that point, they become targets for extortion under the color of office, which is the last
25 thing they want. This is why even if they know the facts, they will play ignorant at your meeting most of the time.
26 That is why you should send a list of questions in advance and tell them to have a person there who can give
27 authoritative answers to the questions.
28 3. To give you a chance to bring along witnesses, photographers, or legal or expert counsel. It's very expensive to bring
29 along such persons and have them sit around waiting if you can't make an appointment. This makes your visit
30 punitively expensive, which is what the IRS wants but will never admit to you. Freedom has a price, and the IRS
31 wants to make it as costly and inconvenient as they can! They do this in spite of the fact that the last word in their
32 name is "Service", and their mission statement says they are there to serve the needs of taxpayers at all times.
33 However, taxpayers don't need much help because they can do their own returns. The real "high maintenance" people
34 who need most of the help and the people who they don't want to serve are those who are sticking up for their rights to
35 not pay tax!

36 As a result of the above considerations, when you call you should be friendly and flexible. Tell them that you are confused
37 about the law and your liability and would like an opportunity to meet to discuss your specific situation with an agent. If
38 you owe tax, tell them that you would be happy to pay the tax *after* you get your due process hearing and are convinced
39 with determination documents of your liability, and that you won't pay it until you get it.

40 **BEFORE THE EXAMINATION OR DUE PROCESS HEARING:**

41 At least one month before the tax examination, we recommend sending the IRS the *Test for Federal Tax Professionals*
42 appearing in section 3.1. Attach a letter to the Test for Tax Professionals similar to that in section 3.12.1 notifying the IRS
43 that you intend to:

- 44 1. Tape the hearing. You must notify the examiner at least 10 days in advance of the intent to tape the hearing as per
45 [Internal Revenue Manual, 4.10.3.2.5](#) (05-14-1999).

1 **WARNING:** If you don't observe the 10 day notice requirement, you will not be able to record the meeting and will
2 lose valuable evidence that could mean the difference between an acquittal and a conviction! Even if the agent lets you
3 tape record the meeting without advance notice, you will not be able to use your recording as evidence in court, so
4 make sure you give proper notice!

- 5 2. Bring witnesses.
6 3. Bring legal counsel or a representative.
7 4. Bring a court reporter.

8 It is extremely common for the IRS agent you are interfacing with to try to call your bluff before the meeting after you notify
9 him you will have a court reporter or recorder. He will try to scare you out of bringing court reporters, counsel, or
10 witnesses in order to make his job easier. Below is an actual correspondence received by one of our readers from the IRS
11 along these lines:

12 *"Your hearing request makes several assertions that I must here address:*

13 *As a matter of national policy, Appeals no longer allows recording or stenography at due process hearings.
14 Should you insist on recordation or stenography, I will make my determination in your case based on your
15 written submissions and with no further opportunity for a hearing.*

16 *The courts have consistently ruled that there is no requirement for the production of documents at these
17 hearings. Any such request should be directed to the IRS disclosure officer, at....*

18 *I will allow you to bring one observer...may not participate unless authorized...in addition two authorized reps.
19 ..."*

20 The above correspondence is lacking and completely beyond the scope of authority of the agent. 26 U.S.C. §7521(a)(1)
21 REQUIRES that tape recording be allowed by the IRS at any "taxpayer" interview and it is a violation of this law for
22 anyone to suggest otherwise. Even the U.S. Tax Court ruled on July 8, 2003 in the case of Curtis B. Keene v. C.I.R., 121
23 T.C. 2 (2003), that the IRS must permit tape recording of interviews. Any demand an IRS or government employee
24 agent makes must be authorized by law and if he doesn't cite a specific statute and implementing legislative regulation as
25 his authority, then you can safely assume he is bluffing. Did you notice above that the agent did not cite any lawful
26 authority? Sometimes, agents will try to fool you by citing a law that doesn't even apply to you as their authority if they
27 think you know a little bit about the law. At this point, it becomes important to be able to distinguish what has the "force of
28 law" and what doesn't. We have a listing of those authorities that have the force of law for your benefit on the Family
29 Guardian Website at the following address:

30 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

31 Based on the above article on the Family Guardian Website, you can safely conclude that:

- 32 • The agent is not held accountable for his statements and they confer no rights upon you.
- 33 • He cannot cite as his authority any procedural regulation found in 26 CFR Part 601 because these are only
34 procedural regulations that are not published in the Federal register and therefore not only don't apply to the
35 public, but the federal courts have ruled the IRS doesn't even have to follow them.
- 36 • He cannot cite as his authority any part of the Internal Revenue Manual (IRM). The IRM is not published in the
37 Federal Register and therefore does impact the public at large.
- 38 • Any authority he does cite must be published in the Federal Register in order to be applicable to you and you
39 should demand from him the Federal Register section that references the authority he is citing.
- 40 • If his delegation order, which is the document that gives him his lawful authority, does not give him the authority
41 to make the determination about the recording, then he can't make the claim and is bluffing. You should demand
42 a copy of his delegation order or tell him you won't listen to anything he says.

43 Don't worry about gathering together any books or records for the examination. There is no requirement for you to keep
44 any books or records in complying with Internal Revenue Code Subtitles A and C income taxes, since these taxes are
45 voluntary for "nontaxpayers", which hopefully includes you. Refer to section 5.6.1 of our Great IRS Hoax book for the
46 requirements on keeping records.

1 Remember that these IRS agents are like most lawyers: greedy sharks who will do anything for money, including lie and/or
2 deceive. Knowledge is power and freedom is not a spectator sport. Take lots of time to do your homework by carefully
3 studying this book and the law yourself. Question everything and everyone, including this book. Don't trust or rely on
4 anyone, including a so-called "professional" or tax attorney, to do your homework for you, because you will be mercilessly
5 exploited and victimized if you do.

6 “*My people are destroyed for lack of knowledge.*”
7 *[Hosea 4:6, Bible, NKJV]*

8 *“The mouth of the righteous speaks wisdom, and his tongue talks of justice. The law of his God is in his heart; none of his steps shall slide. The wicked watches the righteous, and seeks to slay him. The Lord will not leave him in his hand, nor condemn him when he is judged. Wait on the Lord, and keep His way, and He shall exalt you to inherit the land; when the wicked are cut off, you shall see it.”*
9 *[Prov. 37:30-34, Bible, NKJV]*

10 *“My son, if you receive my words, and treasure my commands within you, so that you incline your ear to wisdom, and apply your heart to understanding; yes, if you cry out for discernment, understanding, if you seek her as silver, and search for her as for hidden treasures; then you will understand the fear of the Lord, and find the knowledge of God. For the Lord gives wisdom; from His mouth come knowledge and understanding; He stores up sound wisdom for the upright; he is a shield to those who walk uprightly; he guards the paths of justice, and preserves the way of His saints. Then you will understand righteousness and justice, equity and every good path.”*
11 *[Prov. 2:1-9, Bible, NKJV]*

12 *[INTERPRETATION: You can't be free and deserve your liberty without treasuring and seeking wisdom and knowledge and understanding, which start with a reverence/fear and respect for God almighty!! Faith in God is the foundation of all good and lasting things in life.]*

13 Coming educated and prepared to the meeting or examination will allow you to dominate and control the meeting and
14 intimidate the IRS to the point where they won't try to pull any bull-crap on you. Knowing the law will make you the
15 master and the IRS agent(s) you are meeting with the servant, and that is what you want. If you show the slightest bit of
16 weakness or ignorance or hesitation, we guarantee they, and possibly your own legal counsel, will try to exploit you.
17 Knowing the tax law will also give you a BIG advantage over most IRS agents, because most of them are only taught
18 procedures and never learn or study the statutes or regulations for themselves. Your assigned examination agent will be
19 speechless in response to most of your legal questions, which is exactly what you want to get on tape with witnesses
20 present. If they can't demonstrate their authority using the law and they have the burden of proof as the moving party, then
21 it will be fairly simple to defeat them if the case ever goes to court. The more you know, the less likely they are to pick a
22 fight with you in court, because they choose their battles very carefully to maximize their take. They won't try to bully you
23 if they know they can't deceive you or intimidate you. Knowing and effectively communicating the truth really will set
you free from their harassment!

24 Before the meeting, you should ensure that you gather the following documents and evidence for use at the meeting:

- 25 1. A copy of IRS Publication 1, which is entitled “Your Rights as a Taxpayer”. This publication will be helpful in
26 establishing what you can expect from the IRS agent.
27 2. A copy of your IMF obtained through a the Freedom of Information Act request served on the IRS for the tax years in
28 question. You can obtain copies of your IMF using the request found in section 3.15.5.
29 3. Printed copy of the Internal Revenue Code, available from RIA (<http://ria.thomson.com/>) at 800-432-9026 or
30 <http://ria.thomson.com/>.
31 4. An electronic copy of our Tax Deposition Questions at the web address below:
32 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

33 Download each section as one Acrobat file and install Acrobat and the file on your laptop computer. Then use the
34 computer to present the evidence and questions as you interview the IRS agent at the hearing. A computer projection
35 panel works well for this.

- 36 5. As a defensive measure, if the IRS is calling the meeting or audit to question the accuracy of a return, then write up a
37 notarized affidavit *in advance* of the hearing stating under penalty of perjury that the content of the return is accurate.
38 You can use this at the hearing to give to the IRS auditor so that he may no longer question anything on your return.
39 The W-2's, 1099's, bank statements, and other financial documents he might ordinarily want to ask you for during the
40 hearing become irrelevant if you provide an affidavit as evidence because these forms of proof are hearsay evidence
41 since not signed or authenticated, while your affidavit is authenticated. If the agent wants to question anything on the

1 return, he must then provide evidence of at least an equal authority or quality to the affidavit in order to obligate you to
2 offer proof to contradict his assertion of incorrectness. Since most agents aren't authorized to sign such affidavits, he
3 won't know what to do.

4 If you are going to a Collection Due Process (CDP) Hearing, we have a sample transcript from an actual CDP hearing held
5 by an experienced IRS agent that will be very helpful to read so you know how the meeting protocol will be handled. Refer
6 to item 9.3 under the "EVIDENCE" section (select in the upper left corner) in the Sovereignty Forms and Instructions area
7 of the Family Guardian Website at:

8 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

9 Or go directly to the transcript at:

10 <http://famguardian.org/TaxFreedom/Evidence/Collection/CDP-Competent Agent.pdf>

11 Its also essential that you carefully read and try your best to understand the IRS Office of Chief Counsel Collection Due
12 Process Guidelines document available on the Family Guardian Website at:

13 <http://famguardian.org/TaxFreedom/Forms/DelinquencyAndCollection/cdp3.pdf>

14 **DURING THE EXAMINATION OR DUE PROCESS HEARING:**

15 During the meeting, if the IRS is the moving party asserting that you have a liability, always remember that THEY are the
16 party who has the burden of proof, and this requirement comes right out of the code:

17 *TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES*
18 *PART I - THE AGENCIES GENERALLY*
19 *CHAPTER 5 - ADMINISTRATIVE PROCEDURE*
20 *SUBCHAPTER II - ADMINISTRATIVE PROCEDURE*

21 *Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of*
22 *decision*

23 *(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral*
24 *or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion*
25 *of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order*
26 *issued except on consideration of the whole record or those parts thereof cited by a party and supported by*
27 *and in accordance with the reliable, probative, and substantial evidence.* The agency may, to the extent

28 *consistent with the interests of justice and the policy of the underlying statutes administered by the agency,*
29 *consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has*
30 *knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present*
31 *his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-*
32 *examination as may be required for a full and true disclosure of the facts. In rule making or determining claims*
33 *for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced*
34 *thereby, adopt procedures for the submission of all or part of the evidence in written form.*

35 Bring several copies of this code section and make sure the agent has one of them. Also bring:

- 36 • At least one person who can act as your witness, and who is not a relative. A friend or fellow tax researcher can
37 be helpful in this regard. That way, if you aren't able to tape record or transcribe the meeting, you can still prepare
38 an affidavit of the proceedings and have your witness sign it so that you have some evidence of what was said.
- 39 • A copy of IRS Publication 1, the You Rights as a Taxpayer.
- 40 • Your IMF Specific file obtained through the Privacy Act and Freedom of Information Act request you did before
41 the hearing. You are looking for an MFR01 code on that form, which says that you aren't required to file returns.
- 42 • TWO tape recorders, so you can give one copy of the tapes to the agent you are meeting with.
- 43 • A high resolution digital camera to take pictures of all the participants and any documents they present that they
44 won't let you photocopy.
- 45 • Printed copy of the Internal Revenue Code, available from Freedom Books at <http://www.paynoincomeincometax.com> for
46 \$38. This version is the best because they provide it with tabbed sections that are color-coded to make it very

1 useful in the meeting. They also hilite the important sections. You can also order the book directly from the
2 publisher, Research Institute of America at 800-432-9026 or <http://ria.thomson.com/>.

3 Your job at the examination meeting is to do the following in descending order of importance:

- 4 • Gather as much evidence as you can to show that they have no basis for assessing a liability, penalty, or interest.
5 • Successfully refute any proof they offer using mainly the 26 Code of Federal Regulations.
6 • Challenge and clarify all presumptions they are making about key words and definitions, such as "gross income",
7 "trade or business", "employee", "income", "United States", "State", etc. Don't let them use a word without first
8 defining or clarifying what it means direct from the law.
9 • Challenge their "presumption" that you are a "taxpayer" and instead object every time they use that word. Use the
10 word "nontaxpayer" to describe yourself at the meeting and force them to show you why they think you are a
11 "taxpayer".

12 Most of the time, the focus of the meeting all boils down to questioning jurisdiction and authority.

13 *"The law requires PROOF OF JURISDICTION to appear on the Record of the administrative agency and all
14 administrative proceedings."*
15 *[Hagans v. Lavine, 415 U.S. 533 (1974)].*

16 *"It is a well established principle of law that all federal legislation applies only within the territorial
17 jurisdiction of the United States [which is the federal zone and not the 50 union states] unless a contrary intent
18 appears." [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1948)]*

19 The IRS simply has no jurisdiction or authority over you and the absence of implementing regulations authorizing them to
20 assess either a liability or a penalty or institute any kind of collection activity or distraint simply don't exist, and we know
21 of no cases where the IRS has been able to prove the contrary. **Don't argue about the amount you owe at any meeting.**
22 **Instead, argue the existence of the underlying liability and the implementing regulations giving the IRS authority and**
23 **jurisdiction to assess or collect what they say you are liable for, regardless of the amount.**

24 If the agent gives you a hard time about calling the meeting at any point, read to him **26 U.S.C. §6110**, which says that all
25 "taxpayers" have a RIGHT to come to the local IRS offices and view DETERMINATION DOCUMENTS AND
26 SUPPORTING DOCUMENTS regarding any DETERMINATIONS the IRS has made concerning themselves. Since the
27 IRS considers you a "taxpayer", you have a RIGHT to see these documents, even if you aren't one. The
28 **IMPLEMENTING REGULATIONS ARE DETERMINATION DOCUMENTS AS THEY STATE SPECIFICALLY**
29 **WHETHER A PARTICULAR STATUTE APPLIES TO YOU, INCLUDING THE ONE THEY USED TO**
30 **DETERMINE YOU ARE A "TAXPAYER".** Here is an excerpt from that section:

31 TITLE 26 - INTERNAL REVENUE CODE
32 Subtitle F - Procedure and Administration
33 CHAPTER 61 - INFORMATION AND RETURNS

34 Subchapter B - Miscellaneous Provisions Sec. 6110. Public inspection of written determinations

35 (a) General rule

36 *Except as otherwise provided in this section, the text of any written determination and any background file
37 document relating to such written determination shall be open to public inspection at such place as the
38 Secretary may by regulations prescribe.*

39 DEMAND TO SEE THESE DETERMINATION DOCUMENTS!! DO NOT TAKE NO FOR AN ANSWER! YOU
40 HAVE A RIGHT TO SEE THEM! Make sure they know that if they don't have proof of your liability and their authority
41 to enforce the tax they say you owe, then they should waive your penalties and taxes owed if any!

42 Start off the meeting with a statement similar to that appearing below and get it on tape:

43 Hello, the date is _____ (date)
44 and the time is _____ (time)
45 and my name is _____ (fullname).

1
2 I requested and called this meeting today because I am confused about my tax obligations and my tax liability
3 and would like to get my questions answered, which is my right under IRS Publication 1, which describes my
4 rights. We are here in the Internal Revenue Office located at _____ (address)
5 today.

6
7 In attendance at this meeting today are the following IRS personnel _____ (name the full
8 legal name and agent number of each agent).
9 Also here as witnesses are _____ (list full names of witnesses).

10 The purpose of this meeting is:

- 11 1. To establish the code sections in the Internal Revenue Code and the corresponding implementing regulations
12 that make me individually liable for the taxes which the IRS claims I owe
- 13 2. To establish the code sections in the Internal Revenue Code and implementing regulations that authorize the
14 IRS to either assess me with a tax liability, collect any tax they say I am liable for, or to assess me with
15 penalties for noncompliance.
- 16 3. To request the production of any and all evidence in possession of the IRS substantiating a liability for any
17 taxes or penalties imputed to me.
- 18 4. To offer the IRS an opportunity to satisfy the burden of proof under the Administrative Procedures Act, 5 U.S.C.
19 Section 556 in establishing, as the moving party, the legal jurisdiction and authority for claiming that I have a
20 liability for a tax, a liability to keep records, or a liability to pay penalties associated with noncompliance.
21 Absent any proof offered or a non-response during this meeting, this proceeding shall establish on the record
22 that there are no statutes or regulations making me liable for the taxes or penalties the IRS claimed that I was
23 liable for prior to the start of this meeting.

24
25 Before we begin, I'd like to examine the Delegation orders and pocket commissions of each and every IRS
26 officer in this room to ensure that all of you have authority to be here, accept evidence and testimony, and
27 otherwise enforce the Internal Revenue Laws. At this time I therefore demand to see each of your Delegation
28 Orders and pocket commissions, which I would briefly like to photocopy as evidence and then read them prior
29 to beginning questioning. I also need to see all delegation orders, from the Secretary on down to you, that
30 prove that every person in the chain had the authority to delegate those functions which are delegated to you as
31 indicated in your D.O.

32 This will set the tone of the meeting and keep the IRS focused on what is important and keep them from trying to take
33 control of the meeting and keep you from getting your questions answered. One of the things you are likely to hear at this
34 point from the agent is: "Look, we're not here to discuss the law."

35 In response to this kind of frivolity, ask: "Well then are we here to discuss legal matters?" His answer will usually be
36 "Yes". At that point, just respond with: "Well, then, I guess we're here to discuss the law by your own admission!" This
37 will drive them crazy. If they still insist on avoiding the law, remind them that our very own Congress describes those who
38 avoid discussing the law or acknowledging any Constitutional or statutory limitations upon their authority are Communists:

39 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV](#) > Sec. 841.
40 [Sec. 841. - Findings and declarations of fact](#)

41 The Congress finds and declares that the Communist Party of the United States, although purportedly a
42 political party, is in fact an instrumentality of a conspiracy to overthrow the Government of the United States. It
43 constitutes an authoritarian dictatorship within a republic, demanding for itself the rights and privileges
44 accorded to political parties, but denying to all others the liberties guaranteed by the Constitution. Unlike
45 political parties, which evolve their policies and programs through public means, by the reconciliation of a
46 wide variety of individual views, and submit those policies and programs to the electorate at large for approval
47 or disapproval, the policies and programs of the Communist Party are secretly prescribed for it by the foreign
48 leaders of the world Communist movement. Its members have no part in determining its goals, and are not
49 permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist
50 Party are recruited for indoctrination with respect to its objectives and methods, and are organized, instructed,
51 and disciplined to carry into action slavishly the assignments given them by their hierarchical chieftains.

52 Unlike political parties, the Communist Party acknowledges no
53 constitutional or statutory limitations upon its conduct or upon
54 that of its members. The Communist Party is relatively small numerically, and gives scant
55 indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises
56 not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its

1 dedication to the proposition that the present constitutional Government of the United States ultimately must be
2 brought to ruin by any available means, including resort to force and violence [or using income taxes].
3 Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American
4 Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United
5 States. It is the means whereby individuals are seduced into the service of the world Communist movement,
6 trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary
7 services. Therefore, the Communist Party should be outlawed

8 Here are some things to consider about the Tax Examination meeting:

- 9 1. Do your homework prior to the meeting. Study the law diligently and perhaps even print out an extra copy of this book
10 at Kinkos and provide a copy to the agent at the examination when you first meet him. Tell him that it justifies your
11 beliefs of why you don't owe income taxes and that you have researched the laws and facts described in it for yourself
12 and are thoroughly convinced of their validity. This will deflect a "willful failure to file" prosecution.
13 2. At the tax examination, we recommend bringing at least one witness (to operate the camera) and TWO tape and/or
14 video recorders and taping the whole thing. Notify the examiner in advance that you will be "taping" the meeting but
15 not that you will be "video taping" it. It is perfectly within your rights to do this with advanced notice as per Internal
16 Revenue Manual, 4.10.3.2.5 (05-14-1999). This will put the agent on notice that they will be held accountable for
17 everything they say and do and that the recording will be used as evidence against them at trial. You should strictly
18 follow the procedures for doing tape recordings in accordance with the Internal Revenue Manual, 4.10.3.2.5 (05-14-
19 1999), available at: <http://www.irs.gov/irm/part4/ch09s04.html>.

20 **WARNING:** If you don't give proper advanced notice of the intent to record and don't follow procedures, your
21 evidence may not be admissible in a court of law later on if you decide to litigate, and this may severely hamper your
22 case!

- 23 3. Start off the meeting by asking the agent by what legal authority he is calling the meeting or audit. The only authority
24 he will be able to cite is 26 U.S.C. §7601, which states:

25 **TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter A > Sec. 7601.**
26 Sec. 7601. - Canvass of districts for taxable persons and objects

27 (a) General rule

28 The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury
29 Department to proceed, from time to time, through each internal revenue district and inquire after and
30 concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or
31 having the care and management of any objects with respect to which any tax is imposed.

32 After he answers the question, you can pull out your copy of the Internal Revenue Code and make sure you show him
33 section 7601. Emphasize that the ONLY thing he is authorized to look for are "persons.. who may be liable to pay any
34 internal revenue tax".

- 35 4. Next, ask the agent what they think the word "service" means in their name and who is being served. This is a no win
36 question for them because if they say the government, then they look selfish, but if they say Americans or "taxpayers",
37 then they have admitted that they have to cooperate with you and help you. This will establish you as the master and
38 them as the servant.
39 5. Next ask what type of tax the agent thinks you owe. If he says "income tax", ask him to clarify the sections of the
40 Internal Revenue Code that imposes the tax he is referring to. In most cases, this will be Section 1 of the code. This is
41 important, because it allows you to establish the regulation number you are looking for that enforces the tax. All
42 section 1 income taxes have implementing regulations in Part 1 of Title 26 of the Code of Federal Regulations (CFR).
43 These regulations start with 26 CFR 1.XXXX, where XXXX is the enforcement statute for the particular tax.
44 6. Next, ask him for the statute that makes you liable for the tax. You can't be held responsible to pay unless the code
45 uses the word "liable". Since there is not code section under Subtitle A of the Internal Revenue Code that makes
46 people "liable", he probably won't be able to answer this question. He may, however, point to 26 U.S.C. §6151 and
47 the phrase "shall pay". This section, however, only makes you responsible to pay the tax that appears on the "return"
48 and the only person who can prepare such a return is you. He has no authority to prepare a return for you, which is
49 called a Substitute For Return (SFR), if you are a biological person. We talked about this in section 5.5.8 of our Great
50 IRS Hoax book.
51 7. After you get an answer to the above question, ask the agent whether he estimated your tax or whether he has evidence
52 to prove your liability. Then after you get an answer, point out that he does NOT have the authority to do an
53 assessment as we describe in detail in section 5.5.2 of our Great IRS Hoax book. Ask him to show you the statute and
54 the implementing regulation that authorizes him to assess you with a liability.

1 “...neither the statute nor the regulations are complete without the other, and only together do they have any
2 force. In effect, therefore, the construction of one necessarily involves the construction of the other.”
3 [*United States v. Mersky*, [361 U.S. 431](#), 4 L.Ed. 2d 423, 80 S.Ct. 459 (1960)]

- 4 8. During the meeting focus on three things: 1. What tax do they claim you are liable for (the statute)?; 2. The statutes
5 and implementing regulations that together create the liability for your case; 3. The statutes and implementing
6 regulations that together allow the agent to enforce the liability specifically against you. For each of these three
7 elements, the agent has the burden of proof to cite a statute AND an implementing or enforcing regulation written by
8 the Treasury and not the IRS. Statutes without implementing regulations do not have the force of law against the
9 general public. This requirement results from the fact that [44 U.S.C. §1505\(a\)](#) requires that all laws that will have
10 “generally applicability and legal effect” upon the public at large to have implementing regulations published in the
11 Federal Register, and this is especially true for all laws that impose penalties. Below is a definition of “general
12 applicability and legal effect” from [1 CFR §1.1](#):

13 “Document having general applicability and legal effect means any document issued under proper authority
14 prescribing a penalty or course of conduct, conferring a right, privilege, authority, or immunity, or imposing an
15 obligation, and relevant or applicable to the general public, members of a class, or persons in a locality, as
16 distinguished from named individuals or organizations;”

17 Regulations relating only to officers, employees or agents of the government need not be published in the Federal
18 Register, according to [44 U.S.C. §1505\(a\)](#). Typically, agents will cite you a statute for liability or penalties but cannot
19 give you the implementing regulation, because there aren’t any, and this definitely does not satisfy the burden of proof
20 on the agent! The reason there aren’t any implementing regulations is because as we say throughout this book, Subtitle
21 A income taxes ONLY apply to elected or appointed officers of the United States government, and [44 U.S.C. §1505\(a\)](#)
22 says that implementing regulations aren’t required for these people. The implementing regulation must be part of the
23 Internal Revenue Code and must be associated with the statute where the tax is imposed. For Subtitle A income taxes,
24 the tax imposed will be in Section 1 of the Internal Revenue Code, so the implementing regulation must be in Part 1 of
25 the regulations and have the form “ 26 CFR § 1.XXXX”, where “XXXX” is the section number of the code associated
26 with the liability or enforcement statute and “1” is the Part of the I.R.C. In this case, Section 1 imposing the tax is in
27 Part 1 of the Internal Revenue Code, which is why it is 1.XXXX. There are NO enforcement statutes for any of the
28 taxes in subtitles A through C, so the agent won’t be able to produce them and your job is to make sure you have
29 evidence of that. Bring a copy of the Internal Revenue Code with you, which you can obtain from Freedom Books at
30 <http://www.paynoincomeatx.com>. Also, bring a copy of the Parallel Table of Authorities with you, which you can
31 obtain from:

32

http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

33 The affect of failure to publish implementing regulations authorizing specific enforcement actions is identified in 26
34 CFR §601.702(a)(2)(ii), and it indicates that the rights of no member of the public at large may be adversely affected
35 by the actions of an agency:

36 [26 CFR §601.702 Publication and public inspection](#)

37 (ii) Effect of failure to publish. Except to the extent that a person has actual and timely notice of the terms of
38 any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal
39 Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it
40 is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this
41 subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so
42 published or incorporated by reference will not adversely change or affect a person's rights.
43

44 We have included a table of laws below that allow you to organize the information you are asking for during your
45 meeting or examination with the IRS. The information you need answers for are found inside the thick black box and
46 have a place to write the answers (the regulation number). Use this table in tandem with your copy of the Internal
47 Revenue Code that you bring along to the meeting and you will blow away the IRS with your preparation:

1 **Table 2-12: Enforcement Regulations for Income Taxes Under the Internal Revenue Code**

2 Tax IRS Says I am Liable For and Section Number where imposed: _____

3

Tax	Sub title	Tax Imposed Statute/ regulation	Liability statute/ regulation	Enforcing agency	ENFORCEMENT STATUTE AND ACCOMPANYING REGULATIONS			
					Assessment statute/regulati on	Record keeping	Collection statute/ regulation	Penalty statute/ regulation
Income tax	A	26 U.S.C. §1 26 CFR § 1.1-1	26 U.S.C. § 26 CFR §	IRS	26 U.S.C. §6201(a)(1) 26 CFR §1._____	No statute 26 CFR §1._____	26 U.S.C. §6331 26 CFR §1._____	26 U.S.C. §6672 26 CFR §1._____
Estate and Gift Taxes	B	26 U.S.C. §2001 26 CFR § _____	26 U.S.C. §2002 (executor) 26 CFR § _____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §1._____	No statute	26 U.S.C. §6331 26 CFR § _____	26 U.S.C. §6672 26 CFR § _____
Social Security Tax	C	26 U.S.C. §3101 26 CFR § _____	26 U.S.C. § 26 CFR § _____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §31._____	No statute 26 CFR §31._____	26 U.S.C. §6331 26 CFR §31._____	26 U.S.C. §6672 26 CFR §31._____
Employment Taxes	C	26 U.S.C. §3401 26 CFR § _____	26 U.S.C. § 26 CFR § _____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §31._____	No statute 26 CFR §31._____	26 U.S.C. §6331 26 CFR §31._____	26 U.S.C. §6672 26 CFR §31._____
Insurance policies of foreign insurers	D	26 U.S.C. §4371 26 CFR § _____	26 U.S.C. §4374 26 CFR § _____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §1.	None	26 U.S.C. §6331 No regulations	
Wagering tax	D	26 U.S.C. §4401(a) 26 CFR § _____	26 U.S.C. §4401(c) 26 CFR § _____	BATF	26 U.S.C. §6201(a)(1) 27 CFR §70.71	26 U.S.C. §4403	26 U.S.C. §6331 27 CFR §70.51	26 U.S.C. §6672 27 CFR §70.96 thru- §70.103 27 CFR §70.509, 610
Distilled spirits	E	26 U.S.C. §5001(a)(1)- (a)(2)	26 U.S.C. §5005 26 U.S.C. §5043(a)(1)(A)	BATF	26 U.S.C. §6201(a)(2) 27 CFR §70.71	26 U.S.C. §5114(a)(1) 26 U.S.C. §5124(a)	26 U.S.C. §6331 27 CFR §70.51	26 U.S.C. §6672 27 CFR §70.96 thru- §70.103 27 CFR §70.509, 610
Tobacco tax	E	26 U.S.C. §5701	26 U.S.C. §5703(a)	BATF	26 U.S.C. §6201(a)(2) 27 CFR §70.71	26 U.S.C. §5741	26 U.S.C. §6331 27 CFR §70.51	26 U.S.C. §6672 27 CFR §70.96 thru- §70.103 27 CFR §70.509, 610

4 **NOTES:**

- 5 1. The only “persons” liable for penalties related to ANY tax are federal corporations or their employees.
- 6 2. 26 U.S.C. §6201 is the only statute authorizing assessment instituted by the Secretary, and this assessment may only be accomplished under 6201(a)(2) for taxes
7 payable by stamp, all of which are tobacco and alcohol taxes.
- 8 3. The only statutory collection activity authorized is under 26 U.S.C. §6331, and 6331(a) of this section only authorizes levy against elected or appointed officers of
9 the U.S. government. The only other type of collection that can occur must be the result of a court order and NOT either a Notice of Levy or a Notice of Seizure.

1 26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes

2 Sec. 6331. Levy and distraint

3 (a) Authority of Secretary

4 If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax
5 (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under
6 section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or
7 wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the
8 District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes
9 a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal
10 to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

11 (b) Seizure and sale of property

12 The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to
13 property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell
14 such property or rights to property (whether real or personal, tangible or intangible).

- 15 4. The only IRS agents who are authorized to execute any of the enforcement activity listed above must carry a pocket commission which designates them as "E" for
16 enforcement rather than "A" for administrative.
17 5. For the purposes of all taxes above, the term "employee" is defined as follows:

18 26 U.S.C. §3401(c)
19 Employee

20 For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political
21 subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a
22 corporation.

23

24 26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State,
25 Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The
26 term 'employee' also includes an officer of a corporation."

27

28 8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

29 Employee: "The term employee specifically includes officers and employees whether elected or appointed, of the United States, a state, territory, or political
30 subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."

- 31 In accordance with 28 U.S.C. §1746(1), I do hereby attest and affirm, under the penalties of perjury from without the "United States", under the laws of the United
32 States of America that to the best of my/our knowledge and belief, the facts recorded by me in the above table are true, correct, and complete.

1 Printed name of IRS Agent: _____

2 Signature of IRS Agent: _____ Date: _____

3 Signature of Witness: _____ Date: _____

- 1 9. Another good thing to bring up at the meeting are the issues raised in section 5.2 of our *Great IRS Hoax* book, where
2 we talk about Federal Jurisdiction and the definitions of terms like “employee”, “State”, “United States”, “wages”,
3 “trade or business”, etc. We cover “words of art” definitions earlier in section 3.11.1 of the Great IRS Hoax book.
4 10. If the agent tries to evade a question asking for the statute and regulation because he says he can’t find the regulation,
5 then tell him this is YOUR MEETING and that you can wait all day for the answer to your question if need be. Tell
6 him that *he has the burden of proof* to show his authority to assess and collect the tax under the Administrative
7 Procedures Act Section 556(d), and if he doesn’t, then he forfeits his right to collect the tax or assess a liability. If he
8 fails to respond or stonewalls you, then tell him he is violating your right do due process under the Administrative
9 Procedures Act and show him 5 U.S.C. §556(d). Tell him you want to know the name and contact information for his
10 supervisor so you can talk to him, and he will have to give it to you. Say you will file a complaint against him with his
11 supervisor and the Treasury Inspector General. The further up you go in the management chain, the nicer the IRS
12 employees will get. See the following website for the Treasury Inspector General for Tax Administration, which is the
13 place to file complaints:

14 <http://www.ustreas.gov/tigta/hotline.htm>

- 15 11. Try to get the agent’s supervisor at the meeting as well, that way, you can kill two birds with one stone and move up
16 the authority ladder until you find someone who can address your question and who has authority to influence your
17 situation directly. The further you go up the chain of authority, the nicer the people will get. Agents at the bottom are
18 typically arrogant assholes to be avoided in most cases. They are trained to be intimidating and abusive in order to
19 extort the most money out of you. If you get resistance from the people lower down on the ladder, then tell them you
20 want to lodge a complaint with their supervisor because they are denying your right to due process under the
21 Administrative Procedures Act, 5 U.S.C. §556(d). Show them this law and if they won’t read it, hand it to them and
22 read them this section so they can’t claim ignorance as an excuse for noncompliance.
23 12. Focus on people who have authority. You have to go three levels up the agent hierarchy before you encounter
24 someone who has the authority to release liens and levies and stop collections. The first level in the hierarchy is the
25 agent. Then his supervisor, and above that is the *Group Leader*. The group leader is the person who is actually
26 empowered to affect your situation.
27 13. If an agent says he doesn’t have the authority to provide an answer or make a determination, then insist on knowing
28 who does, and get their name and phone number and insist on a meeting with that person until you get your question
29 answered.
30 14. Under the 5th Amendment to the U.S. Constitution, you as a biological person aren’t obligated to testify against
31 yourself. The IRS will try to convince you that this isn’t the case but they will be wrong. Therefore:
32 14.1 You aren’t obligated to SIGN an income tax return, but you may be required to provide one. Without a signature,
33 the value of the tax return as legal evidence to be used against you is eliminated, and the IRS will have no valid
34 assessment upon which to either issue a deficiency or institute collection actions.
35 14.2 DO NOT sign any amended tax returns, unless you are changing your tax due from a nonzero amount to a zero
36 amount! You can’t be compelled to sign because income taxes are voluntary. If you do sign the tax return under
37 compulsion, we insist that you put a statement like the following with your return, for which you can’t be
38 penalized. Preprint this statement on a sheet of paper BEFORE the examination meeting and be ready to attach it
39 to anything you sign, putting a note saying that the thing you sign is invalid without the attachment below:
40

41 *In accordance with the U.S. Supreme Court Case of Garner v. U.S., 424 U.S. 648, this tax return is
42 submitted under duress and coercion and constitutes the compelled testimony of a witness. Therefore, by the
43 Fifth Amendment to the U.S. Constitution, it is inadmissible as evidence in a court of law because it violates
44 my right of non-self-incrimination. Below is a list of the types of compulsion being applied which restrict the
45 free exercise of my Fifth Amendment rights and make this tax return into compelled testimony submitted under
46 duress:*

- 47 • 26 U.S.C. §7201: *Attempt to evade or defeat tax (up to \$100,000 fine or imprisonment not more than
48 5 years along with attorney fees).*
49 • 26 U.S.C. §7203: *Willful Failure to File (fine up to \$25,000 or imprisonment for one year or both)*
50 • *Hundreds of different penalties for late filing or underpayment, as documented in Part 20 of the
51 Internal Revenue Manual, available at: <http://www.irs.gov/irm/part20/index.html>*
52 • *IRS Liens and levies being imposed for nonpayment of taxes.*
53 • *Receipt of threatening mail communications from the IRS (e.g. CP-515 “Notice of Deficiency” and
54 subsequent Notice of Lien and Levy”).*
55 • *Constant anxiety from and harassment by IRS agents (by telephone and otherwise).*

1
2 Remember that the essential aspect of being a 'right' is that the free exercise of the right CANNOT be
3 penalized, taxed, or regulated in any way by the government. The above regulations, however, indeed do
4 precisely that and I therefore regard them as being unconstitutional, illegal, null, and void as far as I am
5 concerned and they should immediately be declared as such by all federal courts."

- 6
7 14.3 You don't have to identify whether you have any records to provide at the examination meeting.
8 14.4 If you identify records to the agent, then you have to bring the records because you just compromised your 5th
9 Amendment rights.
10 14.5 Even if you have records, you aren't required to bring them to the tax examination. Remember that the purpose
11 of providing records is to justify exemptions, but if you have no tax liability, you don't need records because you
12 don't need exemptions!
13 14.6 You don't even have to identify if you are the person who has been deposed.
14 14.7 If you are asked for personal information on any form by the auditor, it's within your right to write "PRIVATE"
15 into every box on every form. This is especially true of your social security number.
16 15. You can't know what records you need to bring to the meeting until the IRS notifies you of the specific legal charges
17 against you and what records might be relevant to those charges BEFORE the meeting.
18 16. The agent may attempt to terrorize you by asking for evidence that proves the accuracy of specific items on your
19 return. Keep the following in mind when he does this:
20 16.1 The agent can only ask for evidence that is directly relevant to the return in question and the year in question.
21 Everything else is irrelevant and you aren't required to provide it. When he asks for irrelevant information,
22 respond by telling him: "*Please explain how this information is directly relevant to tax years that we are here to*
23 *discuss.*" This will keep him from turning the hearing into a fishing expedition and using irrelevant information
24 to get you into more trouble later.
25 16.2 The *only thing* that is admissible as evidence, according to [26 U.S.C. §6065](#), are items that are *validated under*
26 *penalty of perjury*. If you followed our guidance by preparing a notarized affidavit in advance of the hearing,
27 then you can just hand him the affidavit stating that everything on the return is accurate. At that point, and as
28 required under [26 U.S.C. §6065](#), the only way he can call anything on the return into question and require
29 additional information is by himself offering evidence in the form of an affidavit that is also notarized under
30 penalty of perjury and which contradicts an item on the return. When you try this tactic, the agent may respond
31 by saying that he is going to do one of the following three things:
32 • 1. **He will draw a blank and try to shut down the hearing.** When this happens, try to continue on and
33 get your remaining issues addressed.
34 • 2. **He will say he is going to contact third parties under 26 U.S.C. §7601(a).** If you don't tell him he
35 has no authority, he will assume that you consent to this even though the law otherwise doesn't allow it.
36 Remind him that the 7601(a) statute says he can *only* do so inside of internal revenue districts, and
37 neither you nor any financial institution you affiliate with resides in said district. All internal revenue
38 districts reside in the federal united states because the Supreme Court has repeatedly ruled that the U.S.
39 government has no police powers inside of the 50 union states. Demand to see a copy of the evidence he
40 has that suggests that you live in an internal revenue district?
41 • 3. **He will issue summons under the authority of 26 U.S.C. §7602(a)(2) to establish your liability.** In
42 this case, remind him that he must show you a liability statute for the type of tax he says you owe *before*
43 he can go looking for evidence proving you are liable. Remember that there is no liability statute for
44 Subtitle A income taxes. Also remind him that he *may not* request anything other than public
45 information about you because you do not waive your right to privacy under the Fourth Amendment.
46 Tell him he can only issue a legitimate Form 2039 summons when he has an active or pending court case
47 and not before you have been personally served with the initial petition. Also remind him that he must
48 have an implementing regulation under 26 CFR that authorizes him to institute the summons or he is
49 acting illegally and is personally and criminally liable for damages if he proceeds without lawful
50 authority.
51 16.3 If you offer a specific record to the agent to validate the return, clearly describe what it is on the record. If the
52 agent refuses to accept it, he is later estopped or barred from ever asking for it again.
53 17. The agent who deals with you at the examination has an obligation to do all the following in order to preserve your due
54 process rights and out of respect for your Sixth Amendment rights:
55 17.1 Present you with the legal charges against you, and the facts and copies of the evidence that lead them to
56 conclude you have violated the law.
57 17.2 Identify the statutory basis for their jurisdiction over you.

- 1 17.3 **VERY IMPORTANT:** Identify the IMPLEMENTING REGULATIONS that authorize them to assess, penalize,
 2 lien, and levy against you. There are no implementing regulations allowing the IRS to either assess or collect
 3 Subtitles A through C income taxes or to institute penalties. They just don't exist. Ask the agent to show you the
 4 regulations authorizing him to assess or collect or penalize you for nonpayment! He will be dumbfounded and
 5 this will be extremely effective evidence in court. Refer to sections 5.4 through 5.4.9 of our *Great IRS Hoax*
 6 book for details on the *voluntary nature* of the income tax for ideas on the kinds of issues to ask questions about.
 7 17.4 Identify any witnesses they intend to call and offer you an opportunity to cross-examine them.
 8 17.5 Refute (not ignore) any evidence you provide that contradicts any incriminating evidence they might present.
 9 17.6 Allow you to get copies of any evidence he has against you.
 10 17.7 Provide a copy of his Delegation Orders and his Pocket Commission showing his authority under the law. The
 11 Delegation Order shows what forms he is authorized to sign, and there ARE NO revenue officers who deal with
 12 Subtitles A through C income taxes who have delegation orders to sign a tax form on behalf of a Citizen (e.g.
 13 forms 1040, 1040NR, or 2555) or to sign form 23C Assessment forms. The Pocket Commission shows whether
 14 he is an officer or an enforcement agent. Only an enforcement agent with the letter "E" at the end of the serial
 15 number on his Pocket Commission can sign Form 23C Assessment forms and institute seizure or collection.

16 18. *Remember: All of the IRS Publications are NOT the law and therefore are NOT binding on anyone. They are simply
 17 hearsay which in most cases simply is used to deceive Americans into thinking that they owe tax on "taxable income"
 18 they don't actually have. Furthermore, they don't say a WORD about the income "source" issue mentioned in IRC
 19 section 861 because this is the only way the IRS can perpetuate their fraud on the public and continue STEALING your
 20 money. The only thing that is unquestionably binding on the IRS and on you are the full text of the actual laws on
 21 income tax, which are found in 26 U.S.C (also called the Internal Revenue Code, or IRC for short), and Title 26 of the
 22 Code of Federal Regulations (CFR). Do not get into any kind of discussions with the tax examiner about anything
 23 BUT the law. If you let him use the IRS Publications and don't refute their use, then your meeting is doomed to
 24 disaster and the examiner will eat your lunch.*

25 19. At the meeting, keep emphasizing over and over with the agent:
 26 *"Where is the statute and implementing regulation that makes me liable for the penalty or tax? Please help me by
 27 showing me the law as IRS Publication 1 requires you to do. I have a copy of the Internal Revenue Code right here
 28 and the part of the Index in the front under the subject of "Liability for tax" doesn't even mention Subtitles A through
 29 C income taxes. I have spent six months in the law library looking for this mysterious law and have instead found a
 30 lot of laws that show that I'm not liable, but absolutely none that show that I am. I'd end this whole thing immediately,
 31 file, and pay my tax gladly as you are requesting if you would just show me the law that says I have "gross income"
 32 form a taxable "situs" under 26 CFR § 1.861-8(f) that is legally considered as "taxable income". Show me the
 33 amount of tax I owe in a way that is consistent with Section 861 of the Internal Revenue Code and the implementing
 34 regulations and the Supreme Court's definition of 'income'."*

35 20. Be very patient, sincere, and polite during your examination meeting, but don't leave without the answers you want.
 36 We call this the bulldog mentality: Grab onto that leg and don't let go until you get the answer you want! The meeting
 37 will be on tape and a jury will likely eventually see it or hear it. You need to be on your best behavior! You have to
 38 convince the jury that you are a reasonable person who is trying your best and relying on the IRS' obligation to help
 39 Americans understand and apply the law in order to pay only what they legally owe and no more.
 40 21. If you get the answers you want from the agent regarding the liability statutes and enforcement statutes from the Due
 41 Process Hearing Handout above, then proceed on to the deposition questions you installed on your laptop. If the agent
 42 has a computer in the conference room, use his computer to visit the Family Guardian Website below and display the
 43 questions so you don't have to use your laptop or your own projection panel:

44 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

45 22. You want to avoid meetings that the IRS calls, because they can force you to answer their questions at their meeting. If
 46 they call you to a meeting first, tell them you have some questions that you want answered before you can go to their
 47 meeting and schedule your own meeting ahead of theirs. Use IRS Publication 1, the Your Rights as a Taxpayer, as
 48 your justification for calling the meeting, which says:

50 *IRS Mission: To provide IRS America's Taxpayers top quality service by helping them understand and meet
 51 their tax responsibilities and by applying the tax law with integrity and fairness to all.
 52 [IRS Publication 1]*

53 Once you initiate the meeting above and use the techniques we recommend before they have their meeting, its likely they
 54 will cancel their meeting with you and avoid you like the plague, because you are a hot potato.

- 1 23. The “dumb fox” routine is useful. If the IRS asks a pointed question that you think would disadvantage your position,
2 simply respond:
3 23.1 “I don’t know”
4 23.2 “I’m not a lawyer”
5 23.3 “Please explain what you mean.”
6 23.4 “I don’t recall.” (this is vintage Ronald Reagan talk from the Iran Contra scandal!)
- 7 24. Two agents may appear at the meeting. One will play softie and the other one will play terrorist. They are trained to
8 do this and they will probably try to use the one playing the softie to befriend you so you will open up to him. Don’t
9 do it. Be firm and businesslike and don’t make friends with them or share anything about your personal life with them.
10 Remember that sharks bite!
- 11 25. Schedule audits for late in the afternoon so they will run out of time quickly, if you have something to hide.
- 12 26. Remember that the world’s best attorney is “Attorney Delay”. Whatever they want, just keep delaying it and hope
13 their patience runs out and they give up.
- 14 27. Be high maintenance and difficult so they will leave you alone and be just as afraid of you as they want you to be
15 afraid of them. Every agent has about 100 people in their inventory and they tend to avoid problems that are a lot of
16 work unless there is a big payoff for them and they figure you are an easy target.
- 17 28. If they make a mistake or state something wrong, make a big deal about it. Remind the agent constantly about the
18 mistakes that were made in handling your case and why he needs to remedy them.
- 19 29. Don’t do their work for them unless you are sure they are trying to help you. Make them earn their pay.
- 20 30. Have fun!
21 30.1 Make the examination into a training class. Invite all your patriotic friends and let them observe your tactics and
22 learn.
23 30.2 Have friends picket the IRS office before the examination. Do your own “Boston Tea Party”!
24 30.3 Say a prayer before the examination with the agent in attendance.
25 30.4 Read verses from the bible describing tax collectors, who are universally called “sinners” by Jesus.
26 30.5 Make your examination into a media event. Invite friends and family and to it outdoors with the sun in the eyes
27 of the agent. If the IRS leaves the scene of the media event, make sure the media gets you on camera saying
28 “Please come back, I want to pay my taxes!”.

29 **AFTER THE EXAMINATION OR DUE PROCESS HEARING:**

30 The [IRM Part IV, § 4.10.7.5](#) plainly proves that there is a process that precedes the Report of Examination Changes filed
31 after the tax exam. As you can see from this Manual Section, there is supposed to be a letter of initial contact sent to the
32 individual. This letter is supposed to provide the opportunity for the first step in the Examination Process called the
33 Examination Interview (Step A).

34 This fact is plainly evidenced by the citation of statutory law at [26 U.S.C. §7521](#) and its counterpart in [26 CFR § 601.105](#)
35 (which is claimed to be the regulations of the Secretary to bring the IRS into compliance with the Administrative
36 Procedures Act as this is where our Administrative Due Process had been all along). The law also reveals that the letter is to
37 be accompanied by the [IRS Publication 1, Notice 609](#), and the [Notice 782](#), or the [Publication 556](#).

38 If the IRS doesn’t respect your due process rights during the interview or plays games to keep you from knowing about the
39 examination meeting or showing up, or blind-siding you so you are ill-prepared to defend yourself, then an important
40 option available to you that you are encouraged to exercise is to contact the Taxpayer Advocate’s office. You can obtain
41 information about the Taxpayer Advocate’s office procedures and processes from the IRS website Internal Revenue Manual
42 Part 13 at:

43 <http://www.irs.gov/irm/part13/index.html>

44 You can contact the Taxpayer Advocate by phone at: 1-(877) 777-4778. Another avenue of redress is to call one of the
45 following in the order listed:

- 46 • Your Senator or Representative (see <http://www.vote-smart.org/> for contact information)
47 • The Commissioner of the IRS (see <http://www.irs.gov/> for contact information)
48 • The Secretary of the Treasury (see <http://www.ustreas.gov/>)

1 2.5.4.18 **Vehemently Oppose Improper Exam Procedures and ALL Assessments**

2 "The collection of any taxes which are not absolutely required, which do not beyond reasonable doubt
3 contribute to the public welfare, is only a species of legalized larceny." -- President Calvin Coolidge

4 As per [26 U.S.C. §6201](#)(a)(1), only the Citizen may make an assessment of tax liability on himself. The Secretary of the
5 Treasury may *not* make assessments on the liability of individuals under Subtitles A through C personal income taxes. It is
6 quite common for IRS agents to "estimate" the liability of a Citizen, especially as an intimidation mechanism during an
7 exam or audit. However, unless the Citizen voluntarily signs the return forms presented by the agent authorizing the
8 assessment or settlement, the assessment is *not valid*. Without a valid assessment, collection activity cannot be
9 commenced!

10 Furthermore, under [26 CFR § 301.6211-1](#), either making no return or a return showing no tax amounts to a zero return.
11 Any amount imputed by the IRS to be owed above the amount on the return is referred to as a "deficiency" under that
12 regulation. However, 26 CFR § 301.6211-1 is based on the repealed 1939 Internal Revenue Code that is no longer in
13 effect! If you look at the bottom of this regulation, it cites NO statutory authority and therefore is NOT a legislative
14 regulation and cannot be enforced by the courts! To confirm this conclusion, this regulation also does NOT appear in the
15 Parallel Table of Authorities cross-referencing regulations to statutes. See section 6.5.10.2 of our [Great IRS Hoax](#) book for
16 a look at the Parallel Table of Authorities.

17 [26 U.S.C. §6020](#) says the following about returns prepared by the Secretary of the Treasury:

18 *Subtitle F - Procedure and Administration*
19 *CHAPTER 61 - INFORMATION AND RETURNS*
20 *Subchapter A - Returns and Records*
21 *PART II - TAX RETURNS OR STATEMENTS*
22 *Subpart D - Miscellaneous Provisions §6020 Returns prepared for or executed by Secretary*

23 (a) *Preparation of return by Secretary*

24 **If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but**
25 **shall consent** to disclose all information necessary for the preparation thereof, then, and **in that case, the**
26 **Secretary may prepare such return,** which, being-signed by such person, may be received by the Secretary as
27 the return of such person.

28 So you can see that once again, the IRS and the Secretary of Treasury rely on the Citizen's self-assessment in order to
29 establish a tax liability. Agents do not have delegated authority to prepare a tax form on behalf of the Citizen without the
30 signature of the Citizen. This is clearly shown on their Pocket Commission (see [IRM section 1.16.4](#)). Their pocket
31 commission must indicate that they have Enforcement commission (the last letter of the serial number of the pocket
32 commission must be "E" in order to complete a 23C Assessment form, for instance, and none of the revenue officers
33 associated with Subtitles A through C have such commissions. Revenue officer must also have a Delegation Order
34 showing their authority specifically to sign the IRS form 23C and/or the 1040. No revenue officers who administer
35 Subtitles A through C have such delegation orders and are acting outside their lawful authority to sign such forms. You
36 should demand a copy of their Delegation Order and their Pocket Commission if any agent tries to exceed their authority by
37 signing a return for you or a 23C Assessment form.

38 If you argue with the revenue officer over their authority to assess you, they like to point to regulation 26 CFR § 301.6201-
39 1, which is the implementing regulation for 26 U.S.C. §6201. They will try to say that this authorizes them to make an
40 assessment, but this is simply false! This regulation simply reiterates what was found in 26 U.S.C. §6201:

41 *[Code of Federal Regulations]*
42 *[Title 26, Volume 17]*
43 *[Revised as of April 1, 2001]*
44 *From the U.S. Government Printing Office via GPO Access*
45 *[CITE: 26CFR301.6201-1]*
46 *Sec. 301.6201-1 Assessment authority.*

47 (a) *IN GENERAL.*

1 The district director is authorized and required to make all inquiries necessary to the determination and
2 assessment of all taxes imposed by the Internal Revenue Code of 1954 or any prior internal revenue law. The
3 district director is further authorized and required, and the director of the regional service center is authorized,
4 to make the determinations and the assessments of such taxes. However, certain inquiries and determinations
5 are, by direction of the Commissioner, made by other officials, such as assistant regional commissioners. The
6 term "taxes" includes interest, additional amounts, additions to the taxes, and assessable penalties. The
7 authority of the district director and the director of the regional service center to make assessments includes the
8 following:

9 (I) TAXES SHOWN ON RETURN. The district director or the director of the regional service center shall
10 assess all taxes determined by the taxpayer or by the district director or the director of the regional service
11 center and disclosed on a return or list.

13 (2) UNPAID TAXES PAYABLE BY STAMP.

14 (i) If without the use of the proper stamp:

15 (a) Any article upon which a tax is required to be paid by means of a stamp is sold or removed for
16 sale or use by the manufacturer thereof, or

17 (b) Any transaction or act upon which a tax is required to be paid by means of a stamp occurs; The
18 district director, upon such information as he can obtain, must estimate the amount of the tax which
19 has not been paid and the district director or the director of the regional service center must make
20 assessment therefor upon the person the district director determines to be liable for the tax.
21 However, the district director or the director of the regional service center may not assess any tax
22 which is payable by stamp unless the taxpayer fails to pay such tax at the time and in the manner
23 provided by law or regulations.

24 (ii) If a taxpayer gives a check or money order as a payment for stamps but the check or money order is
25 not paid upon presentation, then the district director or the director of the regional service center shall
26 assess the amount of the check or money order against the taxpayer as if it were a tax due at the time the
27 check or money order was received by the district director.

28 ...

29 The section above clearly shows that the only thing the district director can do is make assessments of taxes collected by
30 stamp under 26 CFR § 301.6201-1(a)(2) but NOT personal income taxes coming under Subtitles A through C. Notice that
31 this regulation does NOT give the revenue officer authority to estimate tax nor sign a return or list on behalf of the Citizen,
32 or it would have said so. Subtitles A through C personal income taxes must instead appear on a tax return, and the 1040,
33 2555, or 1040NR are the only things that qualify as legitimate returns upon which to base an assessment of Subtitle A
34 through C personal income taxes. 26 CFR 301.6201-1(a)(1) says the taxes assessed by the district director MUST be
35 “disclosed on a return or list”. Even the title says that: “TAXES SHOWN ON RETURN”. If the agent has no Delegation
36 Order or delegated authority to prepare such a return, then he is acting outside his lawful delegated authority and can be
37 prosecuted for violation of [26 U.S.C. §7214!](#)

38 With these kinds of shenanigans going on, we need to ask ourselves:

39 “If the income tax isn’t voluntary, then why don’t they just assess us without our permission and send us a bill
40 like they do with property taxes? Why do they need us to snitch on ourselves and send in a ‘confession’
41 called a tax return if it’s a mandatory ‘tax’?”

42 The answer, once again, is that it is and always has been a voluntary tax, which is why the IRS has no authority to assess
43 you and why only you can assess yourself! If all you ever put on your tax return is a zero, then you have no liability and no
44 one other than a judge can determine otherwise. The IRS will try to scare you by sending a bogus Notice and Demand for
45 tax, but they can’t do this either, because the regulation they rely on, 26 CFR § 301.6303-1, to send it is not the law so they
46 are acting outside their authority in doing so. This is confirmed by the absence of a reference at the bottom of the
47 regulation pointing to an authorizing statute, which means the regulation is NOT a legislative regulation. Don’t let the IRS
48 scare you with a trick Notice and Demand for tax following an examination or with a bogus assessment, because they do
49 not have the authority to issue either. Instead, ask for a copy of the Delegation Order, their Pocket Commission, and the
50 law that authorizes them to:

1. Make as assessment.
2. Issue a Notice and demand. (26 CFR § 301.6303 is NOT the law because its bogus, and you should remind them of that when you ask them for their authority to issue it).
4. Remind them when making the above request that according to the Supreme Court:

5 *"Our system of taxation is **based upon voluntary assessment and payment**, not upon distraint."*
6 [*Flora v. U.S.*, [362 U.S. 145](#) (1960)]

7 Tell them that if they apply any kind of penalties, coercion, institute collection actions, or try to assess you for any amount
8 of tax above the amount you put on the return, then the payment of taxes ceases to be voluntary and shifts to being based on
9 distraint and force and coercion. At the point when coercion is applied, the "confessions" called tax returns cease to be
10 useful as evidence in court because they were obtained illegally and under duress as per *Weeks v. United States*, [232 U.S. 383](#)
11 mentioned in section 2.4.8.3. They are akin to a coerced confession, which is not a confession at all. All
12 confessions must be **voluntary**, which is why only we can assess ourself and not the IRS!

13 A naked assessment is one that is not founded in evidence. If proper procedures are followed by the tax examiner, then the
14 Citizen being examined will have seen and hopefully gotten a copy of every piece of evidence that is being relied upon by
15 the examiner in the determination of tax liability. Proper procedures and rules of evidence must be followed in order to
16 arrive at a valid assessment, and the assessment must be documented in an [IRS form 23C](#). Here are some of the more
17 common mistakes made by IRS examiners that may work in the favor of the Citizen:

- 18 1. 23C form is not signed (for instance, because the revenue officer knows he has no delegation of authority to sign
19 the form).
- 20 2. Evidence is not available to support a specific conclusion found on the 23C Assessment form.

21 [IRM section 5.18.2](#) specifically lists the only types of tax forms upon which a Substitute for Return (SFR) may be
22 administered, and the form 1040 is not listed. Only businesses may have an SFR done on them involuntarily, not natural
23 persons. This a direct result of the fact that Subtitle A income taxes are indirect excise taxes on corporations. If the tax
24 were on natural persons, it would be a direct tax, which clearly violates 1:2:3 and 1:9:4 of the Constitution.

25 Proper procedures for arriving at a valid assessment as part of a tax examination are documented in the [Internal Revenue](#)
26 [Manual 4.10.Section 7.4](#) et seq. You should study these procedures to ensure that they are properly followed. If they have
27 not been followed, then you have a basis for redress in a court of law. Before you attempt this, a letter to the IRS
28 Commissioner, your Congressman, and the Treasury Secretary might be helpful in applying political pressure.

29 After taking the political approach, you should then elevate your case by requesting help from the Taxpayer Advocate. You
30 will need to fill out an [IRS form 911](#) in order to start this process.

31 If the agent refuses to address your issues either during or after the tax examination and the issues you have are founded in
32 law, then you can refer your case to District Headquarters for [Technical Advice](#). You also have legal recourse for damages
33 against the agent, because he is obviously vexatiously litigating and harassing you without any demonstrated lawful
34 authority. 18 U.S.C. §1589(3) indicates that it is considered involuntary servitude for you to be forced to respond to anyone
35 in government by means of an abuse or threatened abuse of legal process, for instance in the case of "extortion under the
36 color of law". 18 U.S.C. §1593 mandates financial restitution for such abuse and the agent is personally liable for this
37 abuse, along with the lost time, productivity and emotional distress.

38 **2.5.4.19 Be on the Offensive with the IRS: Get in Their Face!**

39 Being "in their face" means being a "high maintenance citizen" and fighting fire with fire. It means knowing more about
40 their job than they do and using all the same tactics against them that they routinely use against everyone else to harass and
41 coerce law-abiding citizens into "volunteering" to pay taxes. What you are doing therefore isn't any more illegal or
42 immoral than what they do to everyone else. The only difference between what you are doing and what they are doing is
43 that they have automated the harassment process with outdated computers and gotten organized with handbooks,
44 regulations, training programs, and instructions, while for you it's a little more manual and less organized.

1 The IRS is counting on the fact that you aren't as organized or automated as they are, which is how they can win. We are
2 trying to change that too! This book constitutes the instructions and "rules of engagement" and the Family Guardian
3 Website at <http://famguardian.org/> is meant to provide you the automation by giving you an extensive library of forms you
4 can use. It can only get better with your feedback and as you send us updated forms and procedures that you have
5 improved (which we welcome, by the way). We need to band together and help each other out too, by joining tax freedom
6 organizations like "We the People" and share approaches and resources in our fight. This will put you on the same footing
7 as them and make the competition fair. Here are some of the many tactics you might want to consider:

- 8 1. Endlessly calling them and bothering them about the resolution of your case (like a collections agency, which is
9 what you have to become if you want your illegally stolen tax money back).
- 10 2. Initiating tons of correspondence making clear your position and harassing them because they aren't making any
11 progress in the administration of your case.
- 12 3. Responding to every correspondence they send you .
- 13 4. Immediately and promptly refuting every false claim they make in any correspondence so that they can't get an
14 evidentiary foothold with false that become *prima facie* facts later.
- 15 5. Questioning authority. Insisting that they identify the specific law or regulation that authorizes them to do
16 whatever it is that they are telling you to do. And then ensuring that all of the laws and regulations they refer to
17 are consistent with the Constitution.
- 18 6. Sticking to the law and completely disregarding the IRS Publications in all of your dealings with them.
- 19 7. Using certified mail for everything you send them so you have a paper trail that you can use later to litigate with.
- 20 8. Insisting on an examination and/or administrative hearing in which you can ask them questions about the legal
21 basis for their claims against you, should they contradict your claims.
- 22 9. Tape recording all administrative meetings you have with them and bringing along a witness who can vouch for
23 you in court if you have to litigate.
- 24 10. Keeping copies of all correspondence you send and receive.
- 25 11. Claiming the 5th Amendment in answer to every question, so they don't get anything they need out of you.
- 26 12. Collaborating with other more experienced people in your tax freedom organization when you are unsure of what
27 to do. Stick together!
- 28 13. Keep a journal on everything that happens, hopefully in electronic form so you can search it and organize it. That
29 way if they say something wrong about the case, you can immediately refute them.
- 30 14. Ensuring that all correspondence they send you is signed and is attached to a person on the other end who you can
31 consult with.
- 32 15. Keeping them informed of your correct mailing address *at all times*, so they can't blind side you by sending an
33 important notice to the WRONG address, such that you miss out on something important and disadvantage your
34 position thereby.
- 35 16. Telling your assigned agent that he is being frivolous if he uses the IRS Publications.
- 36 17. Using this book and the website at <http://famguardian.org> and referring the IRS to both of them if they have
37 questions.
- 38 18. Challenging "naked assessments", which are assessments not based on any evidentiary foundation. Otherwise,
39 these assessments become *prima facie* correct tax liabilities.

40 The IRS knows and expects that you will do all these things. That is why public phone books have NO information about
41 local offices or agents and always refer you directly to the central 800 number. They do this for several reasons: 1. So they
42 won't be harassed the same way they harass you about paying your taxes(!); 2. To make it difficult for you to find out who
43 is working on your case; 3. To complicate the process of serving legal papers on them in the event you decide to litigate.

44 Another good source of information for people who want to be confrontational about their rights is Eddie Kahn is the
45 founder of Guiding Light of God Ministries, located at 440 North Donnelly Street; Mt. Dora, Florida 32757. Phone (352)
46 383-4320. I would at this time call Eddie and order those two tapes. The second tape even has 'role playing' with agents
47 (not real ones) present to see the procedures to go through when in the IRS office.

48 The following information is taken off his two video tapes. It's not everything, but it's enough to let you see what Eddie is
49 teaching is ONE of the three ways to better your odds. Eddie's approach is to go on the offense. The two other ways to
50 protect your rights is to get lawyer opinion letters and to be judgment proof (no w2's, banks, no expensive toys).

1 The IRS uses the statutes to quote the law. What the statutes are, are nothing more than a general reading. The specific law
2 is in the corresponding implementing regulation (IR) found usually in the Code of Federal Regulations (CFR). This IR tells
3 us who it applies to and who has the authority to enforce it. The IR is what brings the statute to life. Without it, the statute is
4 not law.

5 Say, for instance, the revenue officer files a [6321](#) lien against you. Your next step is to set up a meeting with the agent and
6 have him show you the Internal Revenue Code (IRC) statute that establishes his authority to do this. There isn't one.
7 Another way to get the lien removed is to look up in your state's statutes under Federal Tax Lien and see that the lien must
8 be certified. It's not. Bring the law down to the recorders office and demand it be removed, or else he'll get sued for not
9 obeying the law.

10 Now, the following steps are Eddie's approach to getting you put in the 'currently uncollectible' pile at the IRS.

- 11 1. Call the agent and make an appointment.
12 2. Have your list of questions made out.
13 3. Take a witness or two, 2 recorders, your IMF specific, your questions, and a copy of the Administrative Procedures Act
14 ([Title 5, 556 \[d\]](#)).
15 4. When you are all set up, read a prepared statement to the IRS agent(s) into the record. That statement should be
16 something like:

17 "This is [your name] speaking. I have called this meeting with the IRS because I'm confused about the tax laws
18 and regulations that the IRS agent has told me that apply to me. My witness(es) is/are [name(s)]. Agent [name]
19 is present along with [title, name]. This meeting is taking place in the IRS office located at [address, date and
20 time]. The purpose of this meeting is:

- 21 1) *to get copies of the Internal Revenue Codes (IRC's) which substantiate the statutes the IRS is
22 using against me and to show that they actually apply to me on any tax they allege I'm liable for
23 and*
- 24 2) *to get copies of statutes and Internal Revenue Codes that give IRS agents their authority to
25 pursue this course of action.*
- 26 3) *Get copies of the Delegation Of Authority orders from the Secretary of the Treasury on down to
27 you , the agent, that authorizes the collection of income taxes from citizens of the 50 union states
28 living in the 50 union states and to enforce the Internal Revenue Code within the borders of the
29 sovereign 50 union states."*

30 *In short, I'm here today to see if you have the authority to collect the tax and to establish that I am liable for tax
31 and have taxable 'gross income' from a 'source' listed in I.R.C. Section 861."*

- 32 5. After this statement is read, the agent may well terminate the meeting right there. First you want to ask him to see his
33 supervisor. Seeing he doesn't have the authority to do anything for you, like release a lien, ask him to get his supervisor.
34 If he refuses, give him the copy of [5 U.S.C. §556\(d\)](#) and tell him he is violating your rights and you want to make a
35 complaint. The agent and his supervisor cannot help you, but you have to get past them to see the group leader. A
36 termination of the meeting from the agent and his supervisor is good. The group leader is the person who can release
37 liens, levies, summons, etc.
38 6. A trick to look out for. When an agent says sure, I can get that Reg for you and comes back and says he can't find it,
39 what is your next question. You stand firm on the statement "I can't go on to the next question until I have the first one
40 answered. I'm here for the duration of the day and can wait until you get it."
41 7. Another thing they will try to do is to turn the meeting around to make it their meeting. You may have to put them in
42 their place and tell them I called this meeting.
43 8. Lastly, *if they have made an invalid assessment against you, don't, under any circumstances, argue the amount!* That's
44 a trick to force you into Tax Court and delay and obfuscate resolution of your case! Instead, argue that you have no
45 liability for tax whatsoever and ignore disputes about any amount the agent might allege that you are liable for.
46

47 **The Top 10 Ways to Hassle the IRS**

48 by Anonymous

1 The following list of "tips" on thwarting, annoying and generally badgering workers at IRS processing officers was
 2 delivered anonymously to the Parascope mailbox. The author, who claims to have worked in an IRS mail room, offers the
 3 following suggestions for annoying, aggravating or otherwise f***ing with the IRS.

4 **NOTE:** These agitation methods are presented FOR ENTERTAINMENT PURPOSES ONLY. Use at your own risk and
 5 discretion.

6 That said, here are the top 10 ways to hassle the IRS with relative impunity:

- 7 1. Always put staples in the right-hand corner. Go ahead and put them down the whole right side. The extractors who
 remove the mail from the envelopes have to take out any staples in the right side.
- 8 2. Never arrange paperwork in the right order, or even facing the right way. Put a few upside down and backwards.
 That way they have to remove all your staples, rearrange your paperwork and re-staple it (on the left side).
- 9 3. Line the bottom of your envelope with glue and let it dry before you put in your forms, so that the automated
 opener doesn't open it and the extractor has to open it by hand.
- 10 4. If you're very unfortunate and have to pay taxes, use a two- or three-party check.
- 11 5. On top of paying with a three-party check, pay one of the dollars you owe in cash. When an extractor receives
 cash, no matter how small an amount, he has to take it to a special desk and fill out many nasty forms.
- 12 6. Write a little letter of appreciation. Any letter received has to be read and stamped, regardless of what it is about.
- 13 7. Write your letter on something misshapen and unconventional. Like on the back of a grocery sack.
- 14 8. When you mail your return, mail it in a big envelope (even if it's just a single form). Big envelopes have to be torn
 and sorted differently than regular business-sized ones. An added bonus to the big envelope is that they take
 priority over other mail, forcing them to hurry up and deal with your mess first.
- 15 9. Always put extra paper clips on your forms. Any foreign fasteners have to be removed and put away.
- 16 10. Sign your name in ink on every page. Any signature has to be verified and then date stamped.

23 2.5.4.20 Terminate Social Security Benefits and Your Social Security Number

24 Procedures for ending Social Security Participation are described in 20CFR 416.1333, Subpart M. The law is repeated here
 25 for your benefit:

26 *SUPPLEMENTAL SECURITY INCOME FOR THE AGED, BLIND, AND DISABLED*
 27 *20 C.F.R. Part 416 SUBPART M--SUSPENSIONS AND TERMINATIONS*
 28 *Sec. 416.1333*

29 *Termination at the request of the recipient A recipient, his legal guardian, or his representative payee, may
 30 terminate his eligibility for benefits under this part by filing a written request for termination which shows an
 31 understanding that such termination may extend to other benefits resulting from eligibility under this part. In
 32 the case of a representative payee there must also be a showing which establishes that no hardship would result
 33 if an eligible recipient were not covered by the supplemental security income program. When such a request is
 34 filed, the recipient ceases to be an eligible individual, or eligible spouse, effective with the month following the
 35 month the request is filed with the Social Security Administration unless the recipient specifies some other
 36 month. However, the Social Security Administration will not effectuate the request for any month for which
 37 payment has been or will be made unless there is repayment, or assurance of repayment, of any amounts paid
 38 for those months (e.g., from special payments which would be payable for such months under Sec. 228 of the
 39 Act). When the Social Security Administration effectuates a termination of eligibility at the request of the
 40 recipient, his legal guardian, or his representative payee, notice of the determination will be sent in accordance
 41 with Sec. 416.1404, and eligibility, once terminated, can be reestablished, except as provided by Sec. 416.1408,
 42 only upon the filing of a new application. [42 FR 39100, Aug. 2, 1977]*

43 2.5.4.21 Challenge All Liens and Levies

Related forms:

-  [IRS Form 668-A\(c\)\(DO\)-Notice of Levy](#)
-  [IRS Form 668-B-Levy](#)
-  [IRS Form 12153](#)
-  [IRS Form 12153 Amended](#)

Related law:

- [lien defined](#)

- [levy defined](#)
- [42 U.S.C. §407\(a\): Assignment of Benefits](#)-Social Security Benefits are *not* attachable and may not be levied
- [Bennett v. Arkansas, 485 U.S. 395 \(1988\)](#)-supreme Court of the United States ruling that states may *not* attach Social Security Benefits even when people are in prison to help defray the cost of prison
- [26 U.S.C. §7702\(a\)\(21\)](#)-Levy defined
- [26 U.S.C. §6331: Levy and Distraint](#)-how levy is accomplished. Can only be done on elected or appointed officers of the United States government
- [26 U.S.C. §6502\(b\)](#)-Date of levy is date of notice of seizure
- [Federal Lien Registration Act](#)-National Conference of Commissioners on Uniform State Laws

Related research:

-  [Removing Federal and State Tax Liens](#)-Dr. Eduardo Rivera
-  [IRM 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Ch. 4- Collection Managers](#)
- [Defeating the Anti-Injunction Act](#)- Many people claim that the Anti-Injunction Act ([26 U.S.C. §7421](#)) prevents you from being able to sue in Federal District Court for a refund or to stop collection or seizure of property without first paying the tax up front. This article thoroughly debunks that notion.
- [Relation Back Doctrine Condemns Administrative Tax Liens and Levies](#)-by Dan Meador, Sixth Edition
- [IRS Not Following Proper Levy Procedures](#)-Treasury Inspector General Report!
- [TRAC IRS](#)-statistics on IRS behavior
-  [GAO Report GAO-01-195: Internal Revenue Service, Unpaid Taxes of Federal Workers and Annuitants, June 14, 2001](#)
-  [GAO Report T-GGD-97-155 : Tax Administration: IRS' Use of Enforcement Authorities to Collect Delinquent Taxes, Sept 23, 1997](#)
-  [IRS Employees: Termination of Employment for Misconduct](#)
- [IRS Liens and Levies](#)-background on how they are illegally instituted
- [IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes](#)-in most cases, when the IRS wishes to institute a collection action for Subtitle A income taxes, they fraudulently record it in their AIMS computer system as a Subtitle B Estate Tax.
- [Treasury Inspector General for Tax Administration Audit Reports of the IRS](#)

1 "The art of taxation consists in so plucking the goose as to obtain the largest possible amount of feathers with
 2 the smallest possible amount of hissing."
 3 [Jean B. Colbert]

4 If you are going to be successful challenging illegal levies and liens of the IRS, then you must be able to either defend
 5 yourself in court at no expense, or have a warchest stashed away that the IRS can't pillage when they begin the collection
 6 process. That way, you will have the financial means to hire an attorney if you need one. Therefore, it's probably a good
 7 idea to keep cash stashed in an account in a friend or family member's name who isn't legally connected with you, such as
 8 a wife, where they could get to community property in her name. Alternatively, you could keep your warchest in an
 9 offshore account or in gold or silver not in any bank or safe deposit box but safe and hidden from access by others.

10 The chief vehicle the IRS uses to maintain people's fear and needless compliance is unlawful liens and levies. Liens and
 11 levies are defined in chapter 13 of this book. Basically, liens and levies are claims upon the property of a person based
 12 either on the operation of law or of contract. In the case of tax collection, lawful liens and levies result from the lawful
 13 completion of the assessment process and the completion by the revenue officer of a valid form 23C Assessment
 14 Certificate. To be valid, this form must be signed by an authorizing official, usually the revenue officer who is dealing with
 15 your situation. Most revenue officers are very reluctant to sign one of these forms for personal income taxes under Subtitle
 16 A of the Internal Revenue Code because:

- 17 ● There is no statute authorizing them to do an assessment for income taxes found in Subtitles A of the Internal
 Revenue Code. We covered this earlier in section 5.4.2 of our [Great IRS Hoax](#) book.
- 18 ● There is no statute making any American Citizen liable for the payment of income taxes. We covered this earlier
 in section 5.6.13 of this book.
- 19 ● The only types of valid levies and liens are those issued with a judicial warrant of distraint that can only be issued
 and signed by a judge.
- 20 ● If they institute collection action absent a valid levy or lien, they can be prosecuted under [26 U.S.C. §7214](#). for
 unlawful taking of taxes and extortion under the color of law if they sign the assessment form. This is covered in
 section 6.8.1 of the [Tax Fraud Prevention Manual](#).

1 Revenue officers will therefore frequently try to issue the form without a signature. If the Citizen isn't aware of the law or
2 never requests a copy of the completed 23C Certificate of Assessment form following a tax examination or final
3 determination or prior to the commencement of collection activity, then he is often deceived into believing that an invalid
4 assessment is actually a valid one, and is terrorized into paying a tax he doesn't owe.

5 After the completion of the valid Form 23C Assessment Certificate, the IRS then must produce a tax lien, from which
6 levies may then be instituted against the person they allege is liable for tax. Absent the lien, levies cannot be issued. We
7 know from reading Chapter 5, however, that NO NATURAL PERSON can be liable for personal income taxes under
8 subtitles A and C. In many cases, IRS will attempt to institute collection activity absent any assessment. You won't even
9 know this unless you ask them for evidence of an assessment. Below are some important constraints on levies you should
10 know about:

- 11 • According to [26 U.S.C. §6532\(a\)\(1\)](#), if the IRS institutes a levy, then you have up to 9 months from the date of the
12 levy to file a suit in federal court to stop the levy.
- 13 • Continuing levies can only be instituted on federal payments, not payment of private employers to their
14 employees, according to [26 U.S.C. §6331\(h\)](#)
- 15 • Levies may only be instituted on "taxpayers", who are persons "liable for" tax, according to [26 U.S.C. §6331\(e\)](#).
16 "nontaxpayers" may not be levied upon. Note that there is no statute making anyone liable for Subtitle A income
17 taxes.
- 18 • Continuing wage levies may not exceed 15 percent of a person's salary. See [26 U.S.C. §6331\(h\)\(1\)](#).
- 19 • Social Security benefits may not be levied, in accordance with [42 U.S.C. §407\(a\)](#).

20 To collect, the IRS will first send a deficiency notice to the Citizen, who then is requested to pay the tax bill. If the bill
21 isn't paid, they will issue a collection notice to the Citizen where they must by law offer an opportunity to the Citizen to
22 have what is called a Collection Due Process hearing. IRS form 121523 must be submitted by the person to formally
23 request the hearing. The request for the CDP hearing must occur no later than 30 days after receipt of the Notice and
24 Demand for payment. The IRS likes to complicate getting a CDP by saying that the form 12153 submitted by the taxpayer
25 did not have a date on it and so they will then claim that it was submitted outside the window so they don't have to provide
26 a due process hearing. This form, as a matter of fact, is the ONLY IRS FORM we have found that does not have a place to
27 put a date!

28 After either the Citizen declines the hearing or the hearings are completed, the IRS will normally issue a Notice of Levy to
29 financial institutions who have assets of the Citizen or the Citizen's employer. They may also issue a lien on the real
30 property of the Citizen at the county courthouse.

31 ***It is very important to realize that neither a lien nor a Notice of Levy issued by the IRS are valid absent a valid court
32 order signed by a magistrate! If these forms have nothing but the name of IRS employees on them, they are a fraud!***

33 The IRS often deceives financial institutions and county recorders throughout the nation into surrendering property of
34 Americans by issuing fraudulent "Notice of Levy" or lien documents. These fraudulent Notices of Levy, printed on [IRS](#)
35 [Form 668-A\(c\)\(DO\)](#) documents quote portions of [26 U.S.C. §6331](#) but conveniently leave out paragraph (a), which
36 specifically says that the levy can only occur against employees of the federal government. The clerks of employers and
37 financial institutions who receive these levies usually have no legal training and will just surrender the money or property
38 of the accused without asking even a single question. They won't even verify that the levy or lien is signed by a magistrate.
39 Oftentimes, they are threatened by the IRS with an audit or levy or seizure of their own if they don't comply. This weak
40 link in our property rights is at the heart of how the IRS continues to successfully collect a tax that few Americans actually
41 owe. This unethical application of the tax laws is called violation of due process, and it is quite commonplace. The federal
42 courts, however, have said that the issue of a "Notice of Levy" does not constitute a valid levy. Below is one example:

43 A "levy" requires that property be brought into legal custody through seizure, actual or constructive, levy being
44 an absolute appropriation in law of property levied on, and mere notice of intent to levy is
45 insufficient. *United States v. O'Dell*, 6 Cir., 1947, 160 F.2d 304, 307. Accord, *In re Holdsworth*,
46 D.C.N.J. 1953, 113 F.Supp. 878, 888; *United States v. Aetna Life Ins. Co. of Hartford, Conn.*, D.C.Conn. 1942,
47 146 F.Supp. 30, 37, in which Judge Hincks observed that he could "find no statute which says that a mere
48 notice shall constitute a levy." There are cases which hold that a warrant for distraint is necessary to

1 constitute a levy. *Givan v. Cripe*, 7 Cir., 1951, 187 F.2d 225; *United States v. O'Dell*, *supra*. The Court of
2 Appeals for the Third Circuit state in its opinion, 221 F.2d at page 642, "These sections [26 U.S.C. §§3690-
3 3697] require that levy by a deputy collector be accompanied by warrants of distress [issued by a judge in a
4 legal proceeding]." *In re Brokol Manufacturing Co.*, *supra*.

5 I am constrained to conclude that a levy upon both tangible and intangible property under §3692 requires the
6 execution of warrant for distress and then effective only to amounts affixed thereon. As noted above, the Court
7 of Appeals for this Circuit declared when this matter was before it that §§3690-3697 "require that a levy by a
8 deputy collector be accompanied by warrants of distress."

9 The distress authorized by §3690 is different from anything known to the common law, both because it authorizes
10 sale of the property seized, and because it extends to other personality than chattels. By its very nature it
11 requires that demands of procedural due process of law be rigorously honored.
12 [*Freeman v. Mayer*, 152 F.Supp. 383 (1957)]

13 To make things worse, how many employees who have had their property rights violated by their employer would sue their
14 employer for violation of due process? Most people would be afraid they might be terminated if they did. So people look
15 the other way for fear of losing their job because they don't want to look a gift horse in the mouth. This is the unethical and
16 insidious technique the IRS uses to continue its extortion and slavery.

17 Liens and levies issued by the IRS absent a court order are both a type of distress, which is defined as follows:

18 distress: the act or process of distress, whereby a person (the
19 DISTRAINOR), without prior court approval, seizes the personal
20 property of another located upon the distrainor's land in satisfaction of a claim, as a pledge for the
21 performance of a duty, or in reparation of an injury. Where goods are seized in satisfaction of a claim, the
22 distrainor can hold the goods until the claim is paid and, failing payment, may sell them in satisfaction.
23 Originally, distress was a landlord's remedy (see *lien* [*LANDLORD'S LIEN*], 324 A.2d 102, 104) and was
24 distinguishable from attachment, which is a court-ordered seizure of goods or property. The persons whose
25 goods are distrained upon has recourse against the wrongfule distrainor in replevin.

26 Distress has been superseded in most states of the United States by statutory provisions for debt collection, the
27 enforcement of security interests, and landlord-tenant relations.

28 The important phrase from above is "without prior court approval". The supreme Court, in the case of *Flora v. United*
29 *States*, 362 U.S. 145 (1959) has stated that our tax system is based on voluntary compliance and not distress:

30 "Our system of taxation is based upon voluntary assessment and payment, not upon distress."

31 This indicates that IRS actions to lien or levy the property of Americans are not allowed absent a court order, but the IRS
32 continues to flagrantly violate due process anyway. How do they do it? They use a combination of "official immunity"
33 and ignorance and apathy of the abused Citizen to perpetuate this fraud. Another reason why people continue to tolerate
34 this is because of the high cost of litigating to defend their rights. After the IRS STEALS their money, they can't afford to
35 defend their legal rights because they can't afford a high-priced lawyer. For instance, many people, after having been the
36 subject of an IRS lien or levy, will just throw up their hands and say something like:

37 "No matter what I lose, because it would cost me more to hire a lawyer to litigate to defend my rights than it
38 would to just pay the tax."

39 This kind of thinking and tolerance of gross abuse by the government has to be eliminated if things will ever get better!

40 Any claim arising under internal revenue laws of the United States is inchoate (unperfected) until there is a judgment from
41 a court of competent jurisdiction. If a claim is contested, IRS and Government of the United States must secure a judgment
42 lien in compliance with 28 U.S.C. §3201. To that point, any notice of federal tax lien an IRS officer or agent files is an
43 uttered instrument – it isn't worth the paper it is written on. Nor can IRS personnel unilaterally garnish wages, bank
44 accounts and other financial assets via notice of levy. The trick here is that IRS personnel issue notices of levy for
45 administrative garnishment, but they forget to include a properly executed IRS Form 2159 Payroll Deduction Agreement.
46 See § 4075.50 of Part 3, Chapter 4000 of Title 1 of the Treasury Financial Manual. The administrative offset program is
47 authorized by 31 U.S.C. §3711; it applies only to government agencies and personnel.

1 Virtually all IRS seizures are predicated on [26 U.S.C. §7302](#), property used in violation of internal revenue laws. The
2 seizures are governed by Delegation Order #157, 26 U.S.C. § 403, and Rule 41 of the Federal Rules of Criminal Procedure.
3 IRS also enforces Title 18 money laundering statutes under Delegation Order #158. Both are based on the underlying
4 presumption that the seized property was used in conjunction with or was the fruit of drug-related commercial crimes listed
5 in [26 U.S.C. § 403](#). All federal government seizures, whether by IRS or any other government agency, are predicated on
6 the presumption of admiralty jurisdiction and the venue of such authority is exclusively special territorial and maritime
7 jurisdiction defined at [18 U.S.C. §7](#). Any seizure on land requires trial by jury for condemnation and forfeiture.

8 Legal authority for issuance of levies by the IRS comes from [26 U.S.C. §6331](#). Typically, when the IRS issues a “Notice of
9 Levy”, they will quote this section in the Notice of Levy. Older versions of the “Notice of Levy” were issued with a quote
10 of the *entire* section. The IRS more recently eliminated 26 U.S.C. §6331(a) from their “Notice of Levy”. Below is a quote
11 of that section:

12 26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes
13 [Sec. 6331](#). Levy and distraint

14 (a) Authority of Secretary

15 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,
16 it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the
17 expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under
18 section [6334](#)) belonging to such person or on which there is a lien provided in this chapter for the payment of
19 such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of
20 the United States, the District of Columbia, or any agency or instrumentality of the United States or the
21 District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such
22 officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in
23 jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon
24 failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period
25 provided in this section.*

26 (b) Seizure and sale of property

27 *The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as
28 otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at
29 the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize
30 and sell such property or rights to property (whether real or personal, tangible or intangible).*

31 *It's quite plain why the IRS removed paragraph (a) from their Notice of Levy, because it clearly states that only employees
32 or officers of the United States Government may be levied!* That's right, the IRS is NOT authorized to levy private citizens
33 who are not officers or “employees” of the United States government. Incidentally, even the term “employee” isn't what
34 you think it is:

35 *26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or
36 appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof,
37 or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term
38 'employee' also includes an officer of a corporation."*

39 Quite a scam, huh? What can we do about this? Get informed! Before you attempt to deal with an IRS collection action,
40 we recommend reading the following IRS forms and publications, all of which are available on the Family Guardian
41 Website at <http://famguardian.org/TaxFreedom/FormsInstr.htm>:

- 42 • IRS Publication 594: What You Should Know About the IRS Collection Process
43 • IRS Publication 1660: Collection Appeal Rights
44 • IRS Publication 5: Your Appeal Rights and How to Prepare a Protest if You Don't Agree
45 • IRS Form 12153: Request for Collection Due Process Hearing

46 After you read these very short publications and forms, we should then ensure that we understand the legal and
47 administrative process the IRS must follow and nail their butt in the act as they try to illegally enforce the lien or levy.
48 Below is a summary of that process:

1 Table 2-13: Summary of IRS Lien and Levy Process

#	Event	Applicable Statutes (U.S.C.)	Applicable Treasury Regulation(s)	Applicable Internal Revenue Manual Section(s)	IRS Form(s) or Notice(s)	IRS Publication(s)	Details
1	IRS sends “Notice of Deficiency” to Citizen	26 U.S.C. §6212	26 CFR § 301.6212-1		CP-515 CP-518	IRS Pub 1: Your Rights as a Taxpayer IRS Pub 1546: The Taxpayer Advocate Service	
2	Assessment conference or appeal hearing called	26 U.S.C. §6202		IRM Part 4			Information is gathered for the assessment. Citizen should challenge the jurisdiction of the IRS to collect the tax and raise all the issues discussed in this book in chapter 5 at the examination hearing.
3	IRS prepared “substitute for return”	26 U.S.C. §6020	26 CFR § 301.6020-1	IRM 4.4.9			Return isn’t signed so it isn’t a valid return.
4	IRS makes a valid assessment	26 U.S.C. §6203 26 U.S.C. §6204	26 CFR § 301.6203-1	IRM 5.1 Chapt 4 or 5.1.4			Form 23C must be issued with a valid signature of a revenue officer who has specific delegated authority to do so. It must be signed under penalty of perjury.
5	IRS issues a notice and demand for tax. Citizen should immediately send the FOIA request we provide in section 3.11.12 to the nearest IRS FOIA Disclosure Office	Notice: 26 U.S.C. §6303 Collection practices: 26 U.S.C. §6304	26 CFR § 301.6303-1		CP-504	IRS Pub 1: Your Rights as a Taxpayer IRS Pub 594: The IRS Collection Process IRS Pub 1660: Collection Appeal Rights	Occurs no more than 60 days after completion of the assessment. IRS may not harass or abuse Citizen as part of collections, per Section 6304(b)
6	Citizen refuses to pay and MUST notice IRS that:	1. They have no authority to institute distraint. 2. Person has no tax liability. 3. Person is not a “taxpayer” and outside the jurisdiction of the I.R.C.				IRS Publication 5: Appeal Rights and How to Prepare a Protest if You Don’t Agree	Notifies IRS either by default or by sending them a letter. Citizen should notify IRS that they have no authority to institute distraint because all of title 26 has NO implementing regulations under 26 U.S.C. §6331 for collection of Subtitle A income taxes under 26 U.S.C. §1.
7	Secretary of Treasury must issue to Citizen a notice and opportunity for hearing at least 30 days <u>before</u> instituting a levy. Tax liens don’t require advanced notice and can be done at	26 U.S.C. §6330		IRM 5.11	CP-504 Ltr		Notice must be given 30 days <u>before</u> issuance of the Notice of Levy and must be given either in person, left at the house of the person, or delivered by certified mail.

#	Event	Applicable Statutes (U.S.C.)	Applicable Treasury Regulation(s)	Applicable Internal Revenue Manual Section(s)	IRS Form(s) or Notice(s)	IRS Publication(s)	Details
	any time.						
8	Secretary of Treasury issues This notice is usually accompanied by an IRS Ltr 1058 (Notice of Intent to Levy and Opportunity for Hearing) and/or IRS Ltr 3172 . (Tax Lien and Opportunity for Hearing)	26 U.S.C. §6320			IRS Ltr 1058 (Notice of Intent to Levy and Opportunity for Hearing) IRS Ltr 3172 . (Tax Lien and Opportunity for Hearing)		Lien can be instituted with not advance warning, but levy cannot be done without advanced warning.
9	If Citizen doesn't pay, Secretary of the Treasury in 10 days after receipt of the notice and demand for tax, Secretary has authority to institute distraint/levy upon Citizen's wages for unpaid taxes	26 U.S.C. §6331	Levies: 26 CFR § 301.6331-1 Procedures and restrictions on levies: 26 CFR § 301.6331-2	IRM 5.11			Must send a notice at least 30 days prior to garnishing or levying wages
10	Citizen requests due process hearing IN WRITING via certified express mail within 30 days after notice of intent to lien or levy is given by Secretary. Levy suspended until hearing completed.	26 U.S.C. §6330 Suspension: 26 U.S.C. §6330(e)			IRS Form 12153: Request for Collection Due Process Hearing CP504 notice allows Lien. IRS "LT11" letter allows levies		WARNING: If you don't request a due process hearing, they will just start STEALING your property immediately! While hearing has been requested and is in progress, all levy actions related to the hearing must be suspended by the IRS. <i>If you don't request the hearing within the 30 days allotted, then there is not statutory suspension of collection activity and you can't go to court if you disagree with the appeals decision.</i>
11	If amount due is large enough, Secretary also issues a lien upon property of the Citizen, and does not need to notice them until 5 days AFTER the date of the first lien	Due process: 26 U.S.C. §6320 Liens: 26 U.S.C. §6321-6317	26 CFR § 301.6321-1	IRM 5.12	IRS Form 12153: Request for Collection Due Process Hearing CP504 notice allows Lien. IRS "LT11" letter allows levies		Citizen may request a hearing during 30-day period beginning on first notice of lien. However, because liens can occur without advanced notice, we recommend using an IRS form 12153 in your Request for Refund to request a Due Process Collection Hearing long before collection is ever attempted. This prevents even liens from ever happening without a hearing. Make sure you put a date on the form because the form doesn't have a place to record the date.
12	Collection Due Process hearing held and collection	26 U.S.C. §6330				IRS Pub 1660: Collection Appeal	Hearing officer must have NO previous association with your case so that he is

#	Event	Applicable Statutes (U.S.C.)	Applicable Treasury Regulation(s)	Applicable Internal Revenue Manual Section(s)	IRS Form(s) or Notice(s)	IRS Publication(s)	Details
	activity is suspended until hearings are concluded					Rights	impartial. Only ONE hearing held.
13	Citizen may appeal hearing within 30 days of completion to Tax Court or District Court	26 U.S.C. §6330(d)			IRS form 911		
14	IRS issues “Notice of levy” to bank or employer of Citizen	26 U.S.C. §6331	26 CFR § 301.6331-1	IRM 5.11	IRS Form 668A Notice of Levy IRS Form 668B Levy IRS Form 668W(c) (DO)	IRS Pub 1494: Figuring Amount Exempt from Levy on Wages, Salary, and Other Income	Notice of Levy IS NOT signed by a magistrate, and therefore may NOT be acted upon by private (non-federal) employers or financial institutions without incurring legal liability to themselves. IRS Form 661A “Notice of Levy” cites 26 U.S.C. §6331 but is missing paragraph (a), which states that levy can only be on officers or appointees of the U.S. government. The notice doesn't say it isn't valid to act on it without a magistrate signature. This is a fraud that violates due process protections of the Fourth Amendment.
15	Bank or employer gives property to the IRS WITHOUT A COURT HEARING						This violates the Fourth Amendment

- 1 The weak point in the above process where tax freedom fighters fall down is they don't request a due process hearing
2 within 30 days after receiving the notice and opportunity for hearing. That is why we, as a standard practice, automatically
3 request a due process hearing in every paper we file with the IRS involving a tax return that they decide to contest. It
4 covers your butt and gives you an out. If the IRS misses or overlooks the automatic request or doesn't honor it, then it's
5 their fault not the person's.
- 6 The illegal point in the process above, and the point where our Fourth Amendment due process protections are violated, is
7 at steps 13 and 14. Here is what the annotated Fourth Amendment says about the seizure of property (see
8 <http://caselaw.lp.findlaw.com/data/constitution/amendment04/02.html>):

9 *Fourth Amendment Annotations*
10 *Searches and Seizures Pursuant to Warrant*

11 *Issuance by Neutral Magistrate* --In numerous cases, the Court has referred to the necessity that warrants be
12 issued by a "judicial officer" or a "magistrate."¹⁰⁴ "The point of the Fourth Amendment, which often is not
13 grasped by zealous officers, is not that it denies law enforcement the support of the usual inferences which
14 reasonable men draw from evidence. Its protection consists in requiring that those inferences be drawn by a
15 neutral and detached magistrate instead of being judged by the officer engaged in the often competitive
16 enterprise of ferreting out crime. Any assumption that evidence sufficient to support a magistrate's disinterested
17 determination to issue a search warrant will justify the officers in making a search without a warrant would
18 reduce the Amendment to a nullity and leave the people's homes secure only in the discretion of police
19 officers."¹⁰⁵ These cases do not mean that only a judge or an official who is a lawyer may issue warrants, but
20 they do stand for two tests of the validity of the power of the issuing party to so act. "He must be neutral and
21 detached, and he must be capable of determining whether probable cause exists for the requested arrest or
22 search."¹⁰⁶ The first test cannot be met when the issuing party is himself engaged in law enforcement
23 activities,¹⁰⁷ but the Court has not required that an issuing party have that independence of tenure and
24 guarantee of salary which characterizes federal judges.¹⁰⁸ And in passing on the second test, the Court has
25 been essentially pragmatic in assessing whether the issuing party possesses the capacity to determine probable
26 cause.¹⁰⁹

- 27 Did you notice above that seizure of property requires the issue of a warrant by a magistrate (a judge)? Seldom if ever
28 does the IRS respect this requirement, which is where most of our problems and due process violations happen. Instead,
29 the tables are turned in the courts so that the Citizen instead of the IRS needs the order of a judge to get his property back!
30 This creates a built-in prejudice, inconvenience, and cost against the Citizen in defending his property rights against plunder
31 by the government. If this one requirement for due process were properly observed by the IRS during the collection
32 process, then there would be a lot more people who didn't pay taxes and a lot fewer people scared of the IRS.
33 Consequently, the most fruitful area to focus on violations of the law by revenue officers is the violation of due process by

¹⁰⁴ United States v. Lefkowitz, [285 U.S. 452, 464](#) (1932); Giordenello v. United States, [357 U.S. 480, 486](#) (1958); Jones v. United States, [362 U.S. 257, 270](#) (1960); Katz v. United States, [389 U.S. 347, 356](#) (1967); United States v. United States District Court, [407 U.S. 297, 321](#) (1972); United States v. Chadwick, [433 U.S. 1, 9](#) (1977); Lo-Ji Sales v. New York, [442 U.S. 319, 326](#) (1979).

¹⁰⁵ Johnson v. United States, [333 U.S. 10, 13](#) -14 (1948).

¹⁰⁶ Shadwick v. City of Tampa, [407 U.S. 345, 354](#) (1972).

¹⁰⁷ Coolidge v. New Hampshire, [403 U.S. 443, 449](#) -51 (1971) (warrant issued by state attorney general who was leading investigation and who as a justice of the peace was authorized to issue warrants); Mancusi v. DeForte, [392 U.S. 364, 370](#) -72 (1968) (subpoena issued by district attorney could not qualify as a valid search warrant); Lo-Ji Sales v. New York, [442 U.S. 319](#) (1979) (justice of the peace issued open-ended search warrant for obscene materials, accompanied police during its execution, and made probable cause determinations at the scene as to particular items).

¹⁰⁸ Jones v. United States, [362 U.S. 257, 270](#) -71 (1960) (approving issuance of warrants by United States Commissioners, many of whom were not lawyers and none of whom had any guarantees of tenure and salary); Shadwick v. City of Tampa, [407 U.S. 345](#) (1972) (approving issuance of arrest warrants for violation of city ordinances by city clerks who were assigned to and supervised by municipal court judges). The Court reserved the question "whether a State may lodge warrant authority in someone entirely outside the sphere of the judicial branch. Many persons may not qualify as the kind of 'public civil officers' we have come to associate with the term 'magistrate.' Had the Tampa clerk been entirely divorced from a judicial position, this case would have presented different considerations." Id. at 352.

¹⁰⁹ Id. at 350-54 (placing on defendant the burden of demonstrating that the issuing official lacks capacity to determine probable cause). See also Connally v. Georgia, [429 U.S. 245](#) (1977) (unsalaried justice of the peace who receives a sum of money for each warrant issued but nothing for reviewing and denying a warrant not sufficiently detached).

1 illegal seizing or taking of property and fraud committed on the Notice of Levy. Below is a holding of the Supreme Court
2 along these lines in the case of [Soldal v. Cook County, 506 U.S. 56 \(1992\)](#):

3 The Court of Appeals understandably found it necessary to reconcile its holding with our recognition in the
4 plain-view cases that the Fourth Amendment protects property as such. In so doing, the court did not
5 distinguish this case on the ground that the seizure of the Soldals' home took place in a [506 U.S. 56, 67]
6 noncriminal context. Indeed, it acknowledged what is evident from our precedents - that the Amendment's
7 protection applies in the civil context as well. See O'Connor v. Ortega, [480 U.S. 709](#) (1987); New Jersey v.
8 T.L.O., [469 U.S. 325, 334](#)-335 (1985); Michigan v. Tyler, [436 U.S. 499, 504](#)-506 (1978); Marshall v. Barlow's,
9 Inc., [436 U.S. 307, 312](#)-313 (1978); Camara v. Municipal Court of San Francisco, [387 U.S. 523, 528](#)(1967).
10 11

11 ...

12 The court seemingly construes the Amendment to protect only against seizures that are the outcome of a search.
13 But our cases are to the contrary, and hold that seizures of property are subject to Fourth Amendment
14 scrutiny even though no search within the meaning of the Amendment has taken place. See, e.g., Jacobsen,
15 [466 U.S., at 120](#)-125; Place, [462 U.S., at 706](#)-707; Cardwell, [417 U.S., at 588](#)-589. 13 More generally, an
16 officer who happens to come across an individual's property in a public area could seize it only if Fourth
17 Amendment standards are satisfied - for example, if the items are evidence of a crime or contraband. Cf. Payton
18 v. New York, [506 U.S. 56, 69] [445 U.S., at 587](#). We are also puzzled by the last sentence of the excerpt,
19 where the court announces that the "usual rules" of the Fourth Amendment are inapplicable if the seizure is not
20 the result of a search or any other investigative activity "precisely because there is no invasion of privacy." For
21 the plain-view cases clearly state that, notwithstanding the absence of any interference with privacy, seizures of
22 effects that are not authorized by a warrant are reasonable only because there is probable cause to associate
23 the property with criminal activity. The seizure of the weapons in Horton, for example, occurred in the midst of
24 a search, yet we emphasized that it did not "involve any invasion of privacy." [496 U.S., at 133](#). In short, our
25 statement that such seizures must satisfy the Fourth Amendment and will be deemed reasonable only if the
26 item's incriminating character is "immediately apparent," *id.*, at 136-137, is at odds with the Court of
27 Appeals' approach.

28 [...]

29 Whatever its proper reading, we reaffirm today our basic understanding that the protection against
30 unreasonable searches and seizures fully applies in the civil context.

31 The U.S. Supreme Court has also stated that you are entitled to a hearing before the taking of property:

32 "The right to a prior hearing has long been recognized by this Court [Supreme Court] under the Fourteenth
33 and Fifth Amendments...[T]he court has traditionally insisted that, whatever its form, opportunity for that
34 hearing must be provided before the deprivation at issue takes place."
35 [Bell v. Burson, 402 U.S. 535, 542,](#) [Wisconsin v. Constantineau, 400 U.S. 433,](#) [Goldberg v. Kelly, 397 U.S. 254,](#)
36 [Armstrong v. Manzo, 380 U.S. 551,](#) [United States v. Illinois Central R. Co.J](#)

37 And the hearing must occur at a point where the deprivation of property can be prevented:

38 "If the right to notice and a hearing is to serve its full purpose, it is clear that it must be granted at a time when
39 the deprivation can still be prevented. At a later hearing, an individual's possessions can be returned to him if
40 they were unfairly or mistakenly taken in the first place. Damages may even be awarded him for wrongful
41 deprivation. But no later hearing and no damage award can undo the fact that the arbitrary taking that was
42 subject to the right of due process has already occurred. This Court [the Supreme Court] has not embraced the
43 general proposition that a wrong may be done if it can be undone."
44 [/Stanley v. Illinois, 405 U.S. 645, 647, 31 L.Ed.2d 551, 556.Ct. 1208 \(1972\)](#)

45 The traditional approach that revenue officers who are accused of violating due process will take is something like:

46 "We didn't tell the employer to send the money and didn't issue a valid levy, but only a Notice of Levy. The
47 employer, not us, is liable for violation of the rights of the taxpayer. WE are scott free."

48 How many people do you know who would sue their employer for violating their rights in honoring an improper IRS levy.
49 It takes a lot of guts to do this, but often it is your only recourse, unfortunately. You can, however, prevent such a problem
50 BEFORE it happens by taking the time to educate your employer to recognize a valid levy by demanding that it be signed
51 by a magistrate. This kind of proactive approach is usually far more effective than trying to pick up the pieces AFTER your
52 employer made the mistake and garnished your wages illegally by honoring a bogus levy from the IRS.

1 One very effective technique used by Eddie Kahn of American Rights Litigators in response to a Notice of Levy is to use
2 the Privacy Act and Freedom of Information Act to request the basis for the assessment. The Transaction Pocket Guide at
3 the end of the latest version of the IRS 6209 manual says that a non master file must be created for each valid assessment
4 not instituted by the “taxpayer”. Treasury System of Records 26.009 is the data item or system of records used to make and
5 record this assessment and this data item is listed in the Federal Register Part II, Vol. 63, No. 242, pages 69716 through
6 69929 of for the year 1998. You can get this document using the FOIA request for your Master file we provide in section
7 3.15.5 of this book.

8 Whenever any collection activity is instituted against you by the IRS, the best response is to do a Privacy Act Request for
9 the “Original lien and the ‘non master file record’ under Treasury system of records 26.009 for the assessments related to
10 all collection activity.” Section 2.5.4.5 earlier tells you how to do a FOIA/Privacy Act request. According to Eddie Kahn,
11 after you send in the FOIA request via certified mail with a proof of service, most of the time the IRS will suspend all
12 collection activity immediately!

13 For further very detailed legal research proving conclusively that the IRS may not legally lien or levy against the assets or
14 wages of a private citizen, refer to the following article by Dan Meador entitled “Relation-Back Doctrine Condemns
15 Administrative Tax Liens and Levies:

16 <http://famguardian.org/PublishedAuthors/Indiv/MedorDan/Articles/RelationBackDoctrine-020701.htm>

17 **2.5.4.22 Protect Yourself from Illegal Acts of Government Extortion**

18 The U.S. government and the IRS frequently will try to use any unethical or illegal means at their disposal to frame,
19 discredit, coerce, or blackmail individuals who refuse to pay “alleged” taxes into confessing crimes they didn’t commit.
20 Such lawless acts of extortion by our dishonest government ought to be prosecuted under the RICO statutes found in [18](#)
21 [U.S.C. §225](#), but seldom are.

22 If you are a de-taxing expert, the IRS may do any one of the following, against you:

- 23 1. Pursue a federal conviction under [26 U.S.C. §6700](#) for Abusive Tax Shelters.
- 24 2. Show up on your doorstep one day posing as a prospective client who needs help hiding illegally obtained funds, for
25 instance. For such a case, they will ask you to hide such assets and then try to prosecute you for money laundering
26 under [18 U.S.C. §1957](#).
- 27 3. Pay off someone to lie about you by saying that they were one of your clients and that you did something illegal or
28 unethical. They will then prosecute you based on this false allegation, and if you deny it, they will also prosecute you
29 for fraud and false writings under [18 U.S.C. §1018](#).
- 30 4. They will appear in black ninja outfits armed with guns in violation of their delegated authority found in [26 U.S.C.](#)
31 [§7608](#) and proceed to raid your office or place of business and illegally seize all of your records and computer assets
32 without any kind of court order. They will also seize your assets so you don’t have the financial resources to fight back
33 legally. This is what the IRS did most recently to Johnny Liberty in Feb. 2001 and Steven Swan in January 2002, and
34 Lynne Meredith in 1999. They will then use the illegally seized records to go after your clients and dig up mud to
35 throw at you in court.
- 36 5. Fraudulently accuse you of trying to bribe an agent to obtain favor from the jury.

37 All of the activities above are most often done on nonfederal property and outside the territorial and subject matter
38 jurisdiction of the federal government identified in [40 U.S.C. §255](#). Such activities also violate the authority of the federal
39 government, which has no police powers inside the borders of the states. Our dishonest federal government counts on the
40 fact that the people they will go after don’t know this and can’t or won’t challenge their jurisdiction. The less you know
41 about the law, the more likely you are to become their target for such extortion because they pick their battles carefully.
42 These scum bags play hardball and you should be ready for such illegal acts of extortion and blackmail at all times by:

- 43 1. Never doing anything illegal or unethical.
- 44 2. Asset protection:
 - 45 2.1. Move your assets into trusts and state or foreign corporations to protect your privacy.

- 1 2.2. Get an E-gold (<http://www.e-gold.com>) or numbered account not associated with any name and use that to
2 keep your private funds. Do not allow them to send any paper statements via the mail that might end up laying
3 around your office.
- 4 2.3. Use W-8's to open financial accounts and ensure that none of your accounts have social security numbers
5 associated with them.
- 6 3. Choose your clients carefully:
 - 7 3.1. Insisting on proper and complete identification of all clients who deal with you.
 - 8 3.2. Not dealing with any dishonest or unethical clients.
- 9 4. Privacy:
 - 10 4.1. Use your fifth Amendment rights to protect your privacy.
 - 11 4.2. Opt-out at all your financial institutions so that they are not allowed to disclose financial information about
12 you to third parties.
 - 13 4.3. Protecting your privacy vigilantly as we describe in section 2.5.3.1.
 - 14 4.4. Conduct transactions in cash where possible.
 - 15 4.5. Use third party checks from clients with blank payee fields to pay your bills where possible.
- 16 5. Financial records:
 - 17 5.1. Keeping your paper financial records offsite under a name other than yourself so they can't be located as we
18 recommend in section 2.5.3.7. Don't keep any paper records about these storage places onsite.
 - 19 5.2. Scanning paper items into your computer and keeping them in secured and electronic form on your computer
20 so they can't be examined by prying eyes and shred them after they have been scanned.
 - 21 5.3. Use a password authenticated operating system on your computer so you need the password to get in.
 - 22 5.4. Keeping regular backup copies of your electronic data offsite with your paper records under a name other than
23 yours.
 - 24 5.5. Not keeping any paper records or unsecured electronic records onsite that would link you to the place you
25 store your records.
 - 26 5.6. Paying the bill for your record storage facility years in advance in cash and making sure they never call you or
27 bill you at your place of work so you could be linked to the storage facility.
 - 28 5.7. Have a hotkey on all your computers preprogrammed to lock up your computer and/or encrypt its contents
29 immediately so that the government can't break in and view it.
- 30 6. Keep a digital camera ready at all times so you can take pictures of all the people and vehicles involved in an illegal
31 government raid for use in court as evidence.

32 2.5.5 **The Legal Battle**

33 “A wise man is strong, yes, a man of knowledge increases strength; for by wise counsel you will wage your own
34 war, and in a multitude of counselors there is safety.”
35 [Prov. 24:5-6, Bible, NKJV]

36 “It is not good to show partiality to the wicked,
37 Or to overthrow the righteous in judgment.”
38 [Prov. 18:5, Bible, NKJV]

39 “Do not go hastily to court;
40 For what will you do in the end,
41 When your neighbor has put you to shame?
42 Debate your case with your neighbor himself,
43 And do not disclose the secret to another;
44 Lest he who hears it expose your shame,
45 And your reputation be ruined.”
46 [Prov. 25:8-10, Bible, NKJV]

- 47 Hopefully, it won't be necessary to get to the point of requiring litigation to protect and defend your rights. Litigation can
48 be complex and expensive and we'd obviously like to encourage you to try to settle as much as you can outside the
49 courtroom, because it will be better for everyone. However, if ignorance, dishonesty, and greed get the better of the IRS
50 personnel you are dealing with, you may have no other choice but to litigate to defend your rights as a sovereign American
51 with income from the 50 union states to not pay income taxes. We give you some tips and pointers here to make your
52 battle effective, inexpensive for you, and very expensive and complicated for your opponents at the IRS.

1 Before we begin with describing how to litigate your case, we wish to emphasize the following extremely important point:

2 “Courts do not have jurisdiction to interfere with action of administrative agency until administrative remedies
3 have been exhausted, at least where applicable rules have been followed.”

4 “It has been the rule that courts do not have jurisdiction to interfere with the action of an administrative agency
5 until the administrative remedies have been exhausted, at least where applicable rules have been followed. The
6 rule is not merely a convenient procedural device—it is a recognition of the fact that important business of one
7 branch of the government cannot be successfully conducted if it is subjected to interruptions by another branch
8 of the government which does not have the responsibility for the ultimate result. The rule continues and
9 operates here unless the decision of the Supreme Court of the United States in *Goldberg v. Kelly*, *supra*,
10 compels a contrary result. It does not.”
11 [*Herriges v. United States*, 314 F.Supp. 1352 (1970)]

12 2.5.5.1 Understand the Tax Litigation Process

Related articles:

- [Authorities on Jurisdiction of federal courts](#)-good article on federal jurisdiction

Related references:

- [Federal Rules of Civil Procedure](#)-litigation etiquette for civil trials
- [Federal Rules of Criminal Procedure](#)-litigation etiquette for criminal trials
- [Federal Rules of Evidence](#)-how to get your evidence admitted and used at trial
- [Federal Court Links](#)
- [U.S. Attorney Manual §1.4000](#): Standards of Conduct
- [18 U.S.C. §455](#): Disqualification of justice, judge, or magistrate judge
- [28 U.S.C. §144](#): Bias or prejudice of judge
- [28 U.S.C. §1332](#): Diversity of citizenship
- [28 U.S.C. §2402](#): Jury trial in actions against the United States
- [28 U.S.C. §1346](#): United States as Defendant

13 “Better is the poor who walks in his integrity than one [a DOJ lawyer or IRS agent] who is perverse in his lips
14 and is a fool.”
15 [Prov. 19:1, Bible, NKJV]

16 It is important that you thoroughly understand the process used to litigate a tax case long before you begin your tax
17 litigation. One very good reason is that even if you know all the right arguments, are organized, and can write and present
18 well to a jury, the government will attempt to try to defeat your case based on an obtuse technicality. In fact, they will use
19 any excuse they can to avoid confronting the substantive issues of your claim or defense or putting themselves into the
20 position where they have to argue against the merits of your arguments or meet the burden of proof, because then their
21 arguments will go on the court record for all to see if the judge decides to make your case published. The most common
22 technicalities they try to destroy your case with are listed below in descending order of frequency. The government will:

1. Claim that service of process on the government was insufficient so the case needs to be dismissed. That is why
2 the Tax Fraud Prevention Manual tells you how to properly serve process upon the government in section 6.10.
2. Empty your assets and bank accounts out using a bogus Notice of Levy or Levy just before you go to trial so you
3 can't pay your lawyer. This is obviously grand theft, but it does happen. Sometimes, they will even steal your car
4 while you are inside the courtroom. This happened to the client of one tax attorney we know. Thieves! The best
5 way to guard against this is to protect all your assets before you launch your litigation so they can't plunder your
6 war chest.
3. Move to dismiss your case on the basis that it “fails to state a claim under which relief can be granted”. Section
4 6.8.1 of the [Tax Fraud Prevention Manual](#) describes in detail how to develop a claim upon which relief can be
5 granted so you can avoid this pitfall.
4. Try to claim your arguments are frivolous and threaten you with a sanction for frivolous pleadings. At the same
5 time, they will fail to specifically identify their meaning of frivolous, which incidentally is a violation of due
6 process, and will refuse to specify exactly why your arguments are frivolous. We tell you in section 2.4.3 how to
7 prevent charges of being “frivolous” and how to defend yourself against such charges.

- 1 5. Try to strike your motion (have it nullified and removed from the court record) because it is frivolous or
2 incomplete or prejudices their case.
- 3 6. Delay resolution of the case by requesting continuances from the judge and dragging their feet during discovery
4 and setting a trial date. This is designed to increase your legal expenses and test your patience and endurance in
5 hopes that you will run out of money before the case goes to trial. The DOJ typically has sixty days to respond to
6 your initial petition. If they don't know how to respond because your petition is especially damning, they will file
7 repeated applications with the court to extend their time to respond and they will do it every 60 days to delay
8 things indefinitely.
- 9 7. Just before your case goes to trial if you are the plaintiff, they might try to indict you on criminal charges so your
10 attention is diverted away from completing the case while you are in jail. That way, by the time you get out of jail,
11 the statute of limitations will have run out and they won't have to confront your issues. This very tactic was the
12 one used against Lynne Meredith, author of one of the books we recommend called *Vultures in Eagle's Clothing*
13 and a famous tax freedom fighter. Lynne was raided illegally by the IRS in 1999 and filed a civil suit against the
14 IRS for damages. She then depositioned 40 different IRS agents acting in pro per and had a very good chance of
15 winning according to the judge, so much so that the IRS used the evidence they had stolen illegally from her
16 during the raid and used it to try to convict her, getting her thrown in jail on criminal charges just before her civil
17 case went to trial in 2002. The government conveniently gave the criminal case to a prejudiced judge who was on
18 the IRS' side and who said he wouldn't grant her bail unless she shut down her business and her marketing efforts
19 and her website, which cut off the cash flow she needed to defend herself.
- 20 8. The court or the opposing DOJ counsel might conveniently lose your pleadings for the case. They will wait until
21 the trial or hearing and then use this as an excuse to keep delaying or continuing the trial or hearing. For this
22 reason, every pleading that you file, you should keep TWO stamped and signed copies of everything so that you
23 can produce another copy of the pleading for the judge. You should also ensure that the copies that you serve on
24 opposing counsel do NOT have the court stamp or your signature. Instead put "/s/" where your signature goes on
25 the copy of the pleading going to opposing counsel so that the judge can't use their copy of your pleading.
26 Opposing counsel like to doctor the pleadings you submit to prejudice your case by giving the doctored pleadings
27 to the judge when he loses his. If you don't sign or stamp copies you give to the opposing counsel, then the judge
28 can't use them and he has to use yours!
- 29 9. The judge may try to "pigeonhole" your case by refusing to rule properly on your case because it would damage
30 the government. After you have a trial or hearing, he has a certain amount of time to file a signed judgment which
31 is called the "term of court", and what typically happens to pigeonholed cases is that he will allow the term of
32 court to expire, and then file an annotation on the minutes of the case saying what the judgment was, but not filing
33 an actual judgment. Without an actual judgment, you can't appeal and if he files a judgment late, and beyond the
34 term of court, then the judgment is a void (null, without effect) judgment that you can challenge. Judges certainly
35 know their judgments are void when filed beyond the term of court but they will be hoping that you don't know
36 this and that you will honor the void judgment anyway. They will then put ridiculous terms in the void judgment
37 that will be especially burdensome or damaging for you.
- 38 10. Instead of signing the final judgment, the judge will use a rubber stamp to sign it or have his clerk sign it by
39 direction or using the stamp, in which case it is a void judgment. He will do this to escape culpability for the
40 judgment if he knows it is wrong or could subject him to personal liability. That way, if he is later sued for the
41 injurious and illegal judgment, he can claim he didn't sign it.
- 42 11. If the judge knows that his judgment would be obviously wrong or unjust or if it violates precedent or stare decisis,
43 he may make the case unpublished so that it isn't allowed to be referenced or cited as precedent for subsequent
44 cases and so that his illegal handling of the case may be protected from disclosure. This is an obvious and illegal
45 obstruction of justice and the judge could be sued for such acts, but it frequently happens anyway. Some courts
46 are waking up to this injustice. For instance, the eighth circuit court of federal appeals recently declared
47 unpublished opinions unconstitutional.
- 48 12. The judge may order you not to file any pleadings in the court any longer, and subject you to fines if you do. This
49 technique is used to damage your right of free speech. The judge typically does this if you are a frequent or
50 "vexatious" litigant who raises issues that are especially embarrassing or damaging for the government. The
51 government did this to Rodney Stich so they could prevent being publicly embarrassed by his very damning
52 evidence. Rodney Stich wrote an expose book on the FAA called Unfriendly Skies and was persecuted because he
53 litigated to end corruption in the government that was exposed in the book.

54 You must expect that the government will be very devious, unfair, dishonest, evasive of the truth, and underhanded. That is
55 the only way they have been able to perpetuate the fraud of the income tax and fool so many innocent Americans for so
56 long. If they had told the truth consistently and in their publications, after all, the fraud of the income tax would have been

1 exposed long ago and imploded on itself as it rightfully deserves. The IRS therefore has two faces that are completely
2 opposite of each other in the most hypocritical deception in existence. You must completely understand and more
3 importantly respect both of these faces if you will defeat this beast:

- 4 • The pleasant and cooperative one they show the media and Congress during hearings. They will brag,
5 for instance, about how many phone calls they have answered in their “helpful” 800 line, how they are
6 giving tax credits to the victims of 9-11, unclaimed refunds, and other such propaganda. They won’t
7 even mention that their phone agents cannot be held liable for giving downright wrong advice, and that
8 they refuse to identify themselves so you can’t sue them.
9 • An evil, criminal, covetous, lying, good old boy network which behind the scenes is nothing but a
10 gangster/Racketeer Influenced Corrupt Organization (RICO) ring that will do anything to keep the truth
11 from coming out. They will scare the public by saying they “are hiring thousands”, as they did during
12 2001 on their website. Their number one mission is to keep sheep/people afraid and compliant so the
13 extortion payments continue coming. They maintain the fear through automated anonymous threatening
14 mail that constitutes stalking, harassment, and mailing of threatening communications in violation of 18
15 U.S.C. §876. They hide behind a cloak of anonymity and refuse to identify the names of their employees.
16 They refuse to respond to FOIA requests about the persons handling your case so you can sue them for
17 criminal wrongdoing. They silence and penalize and harass the whistleblowers and freedom fighters.
18 They will put a spin on the story they release to the media about the persecution to deflect public ridicule
19 for their misdeeds. They will wrongfully accuse and prosecute people for things that aren’t even crimes
20 and which are outside of their territorial and subject matter jurisdiction, and most of the time they will
21 win because the victims they choose very carefully will either be ignorant of the law and their rights, or
22 have an ignorant counsel who is on the take and who volunteers to rig the case in order to avoid his next
23 audit with the IRS behind the scenes. They will falsify and doctor a person’s IMF file to make it appear
24 as though they have a legitimate liability and cover it up by refusing FOIA requests for the record. And
25 they will try to make the person out as a “taxpayer” to shift the burden of disproving their liability in
26 order to escape this fraud. This is why we show you how to request and decode your IMF file in section
27 2.4.4.5.

28 The IRS chief counsel and the DOJ lawyers he works with in prosecuting tax crimes will do anything to win and the end
29 justifies the means for these crooks. They will implement their legal oppression of your rights more successfully because
30 you helped them win. How? They have a big war chest full of YOUR money which they STOLE to use against you,
31 which prejudiced your rights in the process because you don’t have enough money to hire a lawyer to defend yourself
32 against their extortion and legal and courtroom harassment. It’s a very vicious assault on your rights and your liberties and
33 they hit you right in the weak spot you created by being a gullible citizen and volunteering to pay the very income tax that
34 made you unable to afford a lawyer to later defend your right to stop paying it.

35 This section will therefore attempt to briefly summarize the tax litigation sequence and give you some succinct and helpful
36 tips on where to focus your litigation efforts and more importantly, where NOT to focus your efforts so that you will have a
37 better chance of winning. The content of this section was derived in part from a fascinating book entitled Tax Fraud &
38 Evasion: The War Stories, written by a seasoned tax attorney and personal friend of ours, Donald Macpherson, who we
39 affectionately refer to as “Capt Mac” in this section. His website is located at:

40 <http://www.beatirs.com/>

41 Capt Mac says in his fascinating book that the IRS fights with the same dirty guerilla tactics as those of the North
42 Vietnamese Army (NVA) that he fought against during an 18 month stint in the Army in Vietnam as a Green Beret. His
43 book is peppered with anecdotes of his war years that he effectively uses as metaphors to describe his tactics and battles
44 against the IRS. The part of Mac’s book that talks about the trial sequence is pages 51 through 52. You can learn more
45 about the sequence below by reading the Federal Rules of Civil Procedure, which we mention in the following section.
46 Another helpful source to understand this process is found in the local rules for the specific court you will be litigating in,
47 which we mention subsequently in section 2.5.5.5. If you would like to know more about the fundamentals of federal tax
48 litigation, we refer you to a much more complete treatment found in chapter 11 of this book. The column entitled
49 “Applicable Court Rule(s)” comes from either the Federal Rules of Civil Procedure (FRCP) or the court rules for the Ninth
50 Circuit, California Southern District Court, in San Diego, Calif, which you can view on the web at:

1 <http://www.casd.uscourts.gov/casd/Documents.nsf/Local+Rules?OpenView>

- 2 Below is the typical process involved in litigating a criminal tax trial:

1 Table 2-14: Litigation sequence for a CRIMINAL trial relating to income taxes

#	Description	Duration	Applicable Statute(s)/Regs(2)	Applicable Rule(s)/Reference s	Notes
1	INVESTIGATION	2 years			IRS investigates person suspected of criminal tax activity. Gathers evidence for use in trial from its administrative files.
1.1	IRS investigates the matter			DOJTDCTM Sections 6-4.110 to 6-4.121	
1.2	IRS makes recommendation to DOJ to prosecute		28 U.S.C. §592	DOJTDCTM Sections 6-4.121	Includes with recommendation applicable evidence from administrative file. Recommendation made on an IRS form 9131.
1.3	DOJ investigates		28 C.F.R. § 0.70; 26 U.S.C. §6103(h).	USAM 6-4.122	
1.4	Department of Justice (DOJ), Tax Division decides to prosecute		28 U.S.C. §594 Authority of indep. Counsel.		U.S. Attorney makes decision. Assigns an Assistant U.S. Attorney from the Tax Division to interface with Grand Jury.
2	Asst. U.S. Attorney from DOJ brings evidence from investigation before a grand jury and requests an indictment	2 months	28 U.S.C. §594(a)(1) Authority of indep. Counsel.	USAM §9-11.000 USAM §9-12.000	Hearings are highly secretive and suspect in some cases is invited to testify before the grand jury before being indicted. Grand juries convene no longer than 9 months at a time.
3	GRAND JURY INDICTS SUSPECT	1-5 days			Suspect becomes defendant. Must “vote bill” to indict.
4	Service of process is attempted on defendant	1 month		FRCP Rule 5	Criminal indictment must be personally and properly served on defendant in order to institute jurisdiction of the court to try the offense
5	Defendant selects or hires counsel to represent him at trial	1 week			If defendant cannot afford counsel, government appoints one for him. Government-appointed counsel should be avoided because of conflict of interest.
6	PRETRIAL MOTIONS	Six months		FRCP Rules 7 to 16	Most of these pretrial motions focus on discovery and case management. For instance, a motion in limine regulates admission of evidence prior to trial. Parties also may need a motion to compel witnesses to testify during discovery. THIS IS THE TIME TO CHALLENGE JURISDICTION: BEFORE TRIAL!
7	DISCOVERY	Six months to one year		FRCP Rules 26 to 37	Both parties gather evidence for use at trial, either through depositions or subpoenas. Certain types of discovery may require a motion in order to facilitate. For instance, a hostile witness may need to be compelled to testify. The government may also want to exclude evidence by the defendant during trial using a motion in limine.
8	CASE MANAGEMENT CONFERENCE				Settlement judge, usually a volunteer, ensures all process requirements have been satisfied in

#	Description	Duration	Applicable Statute(s)/Regs(2)	Applicable Rule(s)/Reference s	Notes
					order for the case to go to trial.
8.1	Prior to trial, government discloses to defendant all evidence it intends to use in its case in chief		28 U.S.C. Chapters 115, 117, and 119		
8.2	Defense then discloses to government and court list of evidence and exhibits it intends to use		28 U.S.C. Chapters 115, 117, and 119		Documents utilized for purpose of cross-examination of witnesses during the opponent's case in chief need not be disclosed prior to trial.
8.3	Government discloses to defendant and court its list of witnesses who will appear at trial and any sworn statements or grand jury testimony of the witnesses				NOTE: Defendant is not obligated to disclose a list of his witnesses prior to trial, leaving open the element of surprise.
9	Government and defendant submit proposed jury instructions to the judge prior to trial.				If you want to know what the government's jury instructions look like, see the Department of Justice, Tax Division, Criminal Tax Manual, available from the Family Guardian Website at: http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm
10	Parties issue summons for witnesses to appear at trial				
11	TRIAL	One to three weeks			
11.1	Voir dire: Jury selection	1-2 days	28 U.S.C. §1865 Qualifications; 28 U.S.C. §1867 Challenging selection 28 U.S.C. §1870 28 U.S.C. §2402 Requirement for jury trial		Most federal judges do not permit counsel to question jurors except through written questions asked by the court. Jurors with obvious bias are removed using "peremptory strikes" or "removal for cause".
11.2	Government gives opening statement	30 minutes to 2 hours			Government gives opening statement followed by defendant.
11.3	Defense gives its opening statement	30 minutes to 2 hours			
11.4	Government gives its rebuttal to defense's opening statement	30 minutes			Happens infrequently.
11.5	Defense gives its sur-rebuttal to government's rebuttal	30 minutes			
11.6	Government presents its case in chief	Varies			
11.7	Government calls its witnesses	Varies		FRCP Rule 43	Opposing side can cross-examine witnesses with their own questions.
11.8	Government rests its case				Government is finished presenting its case and defers to defense to present its case.
11.9	Defense presents its case in chief	Varies			

#	Description	Duration	Applicable Statute(s)/Regs(2)	Applicable Rule(s)/Reference s	Notes
11.10	Defense calls its witnesses	Varies		FRCP Rule 43	
11.11	Defense rests				
11.12	Closing statements	30 minutes to 2 hours			
11.13	Jury instructions from judge to jurors	10 minutes			
11.14	Jury deliberates privately	Hours up to weeks			Government and defense wait quietly and patiently. Jury may request certain pieces of evidence during deliberations in order to help establish fact.
11.15	Jury reconvenes and renders its verdict	1 minute		FRCP Rule 58	Judge may overrule its verdict if unreasonable.
12	DEFENDANT APPEALS TO CIRCUIT COURT IF JUDGMENT AGAINST HIM	60 days	28 U.S.C. §2107	DOJTDCTM Section 4.07; USAM 2.2000	Must occur within 30 days of entry of judgment generally and 60 days if the United States is a party.

NOTES:

1. DOJTDCTM=Department of Justice, Tax Division, Criminal Tax Manual, available on the Family Guardian Website at:
<http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm>
2. USAM= United States Attorney Manual, available at:
http://www.usdoj.gov/usao/eousa/foia_reading_room/usam/index.html

1 An effective weapon in tax cases is a jury trial, and especially if you have lots of evidence to show the jury from your
2 administrative record on file with the IRS. If you followed our recommendations when you filed with the IRS, you will
3 have plenty of evidence that is prejudicial to the government to talk about with the jury that the judge simply can't keep out
4 of evidence no matter how badly he wants to because it is part of your official IRS administrative record. [28 U.S.C. §2402](#)
5 indicates as follows:

6 [TITLE 28 > PART VI > CHAPTER 161](#) > Sec. 2402.
7 Sec. 2402. - Jury trial in actions against United States

8 Subject to chapter [179](#) of this title, any action against the United States under section 1346 shall be tried by
9 the court without a jury, except that any action against the United States under section 1346(a)(1) shall, at the
10 request of either party to such action, be tried by the court with a jury

11 And if then you look in [28 U.S.C. §1346\(a\)\(1\)](#) it says::

12 [TITLE 28 > PART IV > CHAPTER 85](#) > Sec. 1346.
13 Sec. 1346. - United States as defendant

14 (a) The district courts shall have original jurisdiction, concurrent with the United States Court of Federal
15 Claims, of:

16 (1) Any civil action against the United States for the recovery of any internal-revenue tax alleged to have been
17 erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority
18 or any sum alleged to have been excessive or in any manner wrongfully collected under the internal-revenue
19 laws;

20 Therefore, if you are suing the government for wrongful assessment or collection of taxes, then you will get a jury trial if
21 you specifically request one. You cannot sue the U.S. government without its permission, and that government will seldom
22 give its permission to be sued. Instead, it is always best to sue the IRS agent who injured you by violating the tax laws.
23 This conclusion is based on the theory that agents of the government can only act under the authority of law and when they
24 violate the law, they become personally liable because they were acting outside their authority and committing illegal acts.
25 See section 2.5.5.12 later for details on this. Not only is it dangerous, but it is also illegal to request a declaratory judgment
26 from a judge in the case of a federal tax trial, according to [28 U.S.C. §2201\(a\)](#). Therefore, you must either have a jury trial
27 or you cannot litigate at all if you are litigating against the U.S. government.

28 One good trick you can use against just about any judge is to file an affidavit with the court indicating bias or prejudice of
29 the judge against your case if your case involves income tax issues. This approach is described in 28 U.S.C. §144 as
30 follows:

31 [TITLE 28 > PART I > CHAPTER 5](#) > Sec. 144.
32 Sec. 144. - Bias or prejudice of judge

33 Whenever a party to any proceeding in a district court makes and files a timely and sufficient affidavit that
34 the judge before whom the matter is pending has a personal bias or prejudice either against him or in favor
35 of any adverse party, such judge shall proceed no further therein, but another judge shall be assigned to hear
36 such proceeding.

37 The affidavit shall state the facts and the reasons for the belief that bias or prejudice exists, and shall be filed
38 not less than ten days before the beginning of the term at which the proceeding is to be heard, or good cause
39 shall be shown for failure to file it within such time. A party may file only one such affidavit in any case. It shall
40 be accompanied by a certificate of counsel of record stating that it is made in good faith

41 We have an article off the Federal Judicial Center (FJC) website in which the federal judiciary analyzes the effectiveness of
42 this approach at the following address:

43 <http://famguardian.org/PublishedAuthors/Govt/FJC/Recusal.pdf>

44 You might want to include the affidavit with your original pleading or response to make sure it ends up in the court record
45 and can be raised during trial in front of the jury. Your affidavit claiming bias on the part of the judge should mention the
46 following facts:

- 1 • Just about all federal judges have to pay federal taxes in order to qualify to get appointed. You might want to
2 specifically ask your assigned judge if he does during a hearing, and especially in front of the jury. If he won't
3 answer, accuse him of obstructing justice in violation of [18 U.S.C. Chapter 73](#) in front of the jury.
- 4 • Judges collect their paycheck from income taxes.

5 “*And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.*”
6 [[Exodus 23:8](#), Bible]

- 7 • Judges who don't pander to the IRS during trial may be threatened with a political audit
- 8 • The federal government is deeply in debt to the private federal corporation called the Federal Reserve, and the
9 Bible states that people in debt are servants of those they borrowed from:

10 “*The rich ruleth over the poor, and the borrower [is] servant to the lender.*”
11 [[Prov. 22:7](#)]

- 12 • Because federal judges are supposed to be servants of the people and not private corporations such as the Federal
13 Reserve but can't be because of conflict of interest, they are violating their fiduciary duty to hear the case. This
14 severe conflict of interest violates Public Law 96-303, Executive Order 12731, 5 CFR §2635.101, and [28 U.S.C.](#)
15 [§455](#). See sections 2.1 of our [Great IRS Hoax](#) book and 2.5.5.12 of this book for further information on breach of
16 fiduciary duty.

17 It ought to be abundantly evident from the above that it's nearly impossible not to be biased as a federal judge in a tax trial,
18 which clearly violates [28 U.S.C. §455](#). Therefore, you can file an affidavit within ten days before the start of the hearing,
19 and this may result in getting a different judge, or it just might bias the case in your favor, because the only kind of judge
20 they can appoint who doesn't have a conflict of interest is one who doesn't pay income taxes!

21 Capt Mac has a few very wise cardinal rules of tax litigation that you should be very aware of as follows:

- 22 1. The all-too-familiar adage “ignorance of the law is no excuse,” does not apply to tax crimes and other crimes which the
23 courts regard as so complex that they defy common understanding. Ignorance of the law is an excuse, at least so far as
24 it goes to the issue of intent or “willfulness”. In other words, a defendant can demonstrate his *good faith*
25 *misunderstanding* of the law. As well, he can develop a defense of reliance upon advice of others, especially
26 professionals trained to so advise him: accountants, CPAs and attorneys. Thus, one way to insulate oneself from
27 criminal prosecution in the area of uncertain law is to seek out and rely upon specific advice of an independent,
28 competent counselor. Of course, for the defense to be viable, you must disclose the full facts, and once advice is given,
29 you must “follow it to a T.”¹¹⁰
- 30 2. Focus on truth and justice and stay away from money issues. Take the offensive and strike first:

31 “*twice armed is he who hath a cause that's just and thrice armed is he who gets his blow in first.*”¹¹¹

- 32 3. Frame your whole case as a Petition for Redress of Grievances protected by the First Amendment to the U.S.
33 Constitution. Such a petition cannot be fined or sanctioned because it is a right protected by the Constitution. Focus
34 on the fact that such a petition assures an accountable government of limited power, and that the purpose is to protect
35 our liberties.¹¹²
- 36 4. “*The wheel that squeaks always gets the grease.*”¹¹³ The government chooses their battles carefully and goes after the
37 most visible and publicized cases that will get the most media visibility to scare the rest of the fearful sheeple (docile
38 people) in line.
- 39 5. Prosecuting tax protesters is the least desirable activity for most employees of the Department of Justice (DOJ).
40 Consequently, the government typically puts the least experienced counsel on such trials. This can be a big advantage
41 as it increases your chances of winning and it increases the chances that the government prosecutor will make some
42 serious mistakes during your trial. Take advantage of such inexperience whenever you can.¹¹⁴
- 43 6. Government investigation prior to trial:

¹¹⁰ [Tax Fraud & Evasion: The War Stores](#), Donald Macpherson, ISBN 0-9617124-6-5, p. 50.

¹¹¹ Ibid., p. 52.

¹¹² Ibid., pp. 63-65.

¹¹³ Ibid., p. 63.

¹¹⁴ Ibid., p. 72.

- 1 6.1. When the government begins its criminal investigation, it will send two agents to your house on a fishing
2 expedition to gather evidence to nail you with. When they show up on your property, they will try to positively
3 identify you before they ask questions. When they do so, do not admit anything about who you are and don't
4 answer to the name of the person they are looking for, but challenge their authority by demanding that they
5 produce the law that authorizes them to be trespassing on private property outside of their territorial jurisdiction
6 and subpoenaing you as a witness. Ask them to produce any evidence they have to date that leads them to believe
7 they have "probable cause" to investigate for violations of law.¹¹⁵
- 8 6.2. During the government's investigation of tax protesters, they will frequently encounter resistance from hostile
9 witnesses in the accused circle of friends and family who will not provide information to them. Their favorite
10 tactic against these persons is to indict them under obstruction of justice charges. However, in order for an
11 obstruction of justice charge to stand, there must be: 1. A, a suspect; 2. B, a federal investigator; and 3. C, a
12 witness. The suspect and the witness cannot be one and the same, as declared by the Fifth Circuit in U.S. v.
13 Cameron, 460 F.2d 1394 (5th Cir. 1972). That means that if you are the accused and you don't provide
14 information they want or you are the spouse of the accused, then you are both the suspect and the witness, and
15 therefore cannot be cited for obstruction of justice.¹¹⁶
- 16 6.3. Government agents, usually from the Criminal Investigative Division (CID) like to show up unannounced and in
17 pairs armed with guns, which is not authorized by the I.R.C. They will do so at the least convenient time to catch
18 the suspect off-guard, in hopes that he will say something stupid. For instance, they will show up during non-
19 business hours at the suspect's home and will not call first, because they don't want a hostile witness who will
20 avoid them. If they catch you off guard on a fishing expedition for rope to hang you with, don't give them
21 anything, and don't even identify who you are to them. As the suspect, you aren't obligated to incriminate
22 yourself in any way, even if it is only a civil rather than criminal investigation, as we pointed out earlier in section
23 2.8.9.6 of our Great IRS Hoax book.

24 7. Dealing with witnesses:

- 25 7.1. "The cardinal rule of cross examination is: if you do not know the answer to the question, do not ask it!"¹¹⁷
- 26 7.2. "Anchor the witness before you lower the boom on him!" If you think a witness is lying or deceiving the jury,
27 then use the following sequence:
- 28 7.2.1. Ask the question: "Are you absolutely, completely sure about that?"
- 29 7.2.2. After they answer "yes, absolutely".
- 30 7.2.3. Then ask: "Is there any doubt in your mind at all about that?"
- 31 7.2.4. Then after they say "no", you provide or introduce evidence or testimony contradicting their testimony
32 which you have carefully concealed.
- 33 7.2.5. After you have discredited a witness, go back to the government or its witnesses who you suspect knew of
34 the lie and put them on the stand. As questions like:¹¹⁸
- 35 7.2.5.1. "Isn't it true that if she testified falsely under oath, you didn't as much as flinch?"
- 36 7.2.5.2. "You did hear her testimony?"
- 37 7.2.5.3. "Did it not bother you?"
- 38 7.3. There are four types of witnesses the government's DOJ attorneys will call at most tax trials: 1. Special Agents
39 of the Criminal Investigation Division; 2. Revenue Agents from the Audit or Examination Division; 3. Revenue
40 Officer from the Collection Division; 4. District Counsel, an IRS Attorney. Ask any of these witnesses the
41 government calls how long they have been doing their job to gauge their experience level and credibility. Of the
42 four types of witnesses, Special Agents and Revenue Agents will act as summary witnesses, summarizing for the
43 jury the evidence and testifying that the total income was such and such amount, or the total tax due and owing
44 was such and such amount. Most IRS personnel appear arrogant and haughty. Capt Mac refers to them as
45 "pompous asses". This is especially true of Special Agents who should be more confident, but hate finding the
46 tables turned, and become paranoid. You can use this arrogance and paranoia to your advantage to discredit
47 such witnesses by showing that their arrogance and selfishness creates at least a perception of conflict of interest
48 and may lead them to exaggerate or falsify their testimony in the IRS' favor.¹¹⁹
- 49 7.4. Government witnesses will frequently lie to advantage themselves by, for instance, saying that you said or did
50 something that you didn't, or distorting your words to deceive the jury. Therefore, it is always a good idea to tape
51 record all discussions you have with government agents and have other witnesses present during questioning and

¹¹⁵ Ibid., pp. 141-142.

¹¹⁶ Ibid., p. 68.

¹¹⁷ Ibid., p. 157.

¹¹⁸ Ibid., p. 156.

¹¹⁹ Ibid., pp. 157-158.

1 to introduce the tapes and testimony of these witnesses into evidence if the government tries to distort or falsify
2 your words to discredit or harm you.

- 3 8. A very good subject to focus on is “liability”. This term is very confusing and uncertain for the average American and
4 even for most IRS employees. Try to apply the “void for vagueness” concept we introduced in section 5.11 of our
5 Great IRS Hoax book by telling the jury or judge that you believe the complexity and uncertainty surrounding the
6 notion of “liability” is reason enough to negate the notion of “willfulness” in regards to charges of “willful failure to
7 file” under 26 U.S.C. §7203 or “tax evasion” under 26 U.S.C. §7201.¹²⁰ Try to get a lot of mileage about the fact that
8 this confusion, which exists even among seasoned veterans working at the IRS, is reason enough to negate the concept
9 of willfulness. You can also focus on the lack of liability statutes that we mention in section 5.6.1 of the Great IRS
10 Hoax book. Point out that no IRS publication or form and no part of the thousands of pages in the Internal Revenue
11 Manual defines what statute makes a person liable under Subtitle A of the Internal Revenue Code because there is no
12 such liability! For instance, you can ask the government’s expert witnesses such questions as:

- 13 8.1. Point to the 1040 or 1040NR form and ask the witness where on the form it uses the term “liability”.
14 8.2. Ask: “Do you know of any Internal Revenue Service publication, form, regs or code which defines especially tax
15 liability?”¹²¹
16 8.3. “Do you use the phrase ‘tax due’ and ‘tax liability’ interchangeably?” Then ask: “What is the difference between
17 these terms?”

18 9. Techniques during trial:

- 19 9.1. If you come to a court trial and your case is in the collection stage, take the bus or leave a attendant inside your
20 car during the trial, because the IRS will try to stage a media event by seizing your car while you are in the
21 courtroom, and call the media to film the event! For such a case, they can’t seize the vehicle if someone is
22 inside.¹²²
23 9.2. The government will try to make it look like you are a criminal by backing you into a corner so that you look like
24 you won’t cooperate with them in providing information because you have some criminal act to hide. Their
25 premise is that “Law abiding citizens do not hesitate to cooperate.”¹²³ Therefore, you should be as frank, open,
26 and cooperative as you can. You can also use this rule in reverse against the government by grandstanding any
27 instance of government cover-up, including protective orders by the judge, failure to answer questions during
28 your deposition of IRS agents, failure to address issues during the administrative phase of your case, etc.
29 9.3. If you wish to ensure that your proposed jury instructions are accepted and used by the court, you should
30 introduce into evidence at least one piece of evidence supporting the conclusions or premise of each of the
31 instructions that you want to give.
32 9.4. If you are being prosecuted for tax evasion, one helpful cite is *Gregory v. Helvering*, 55 S.Ct. Rpt. 266 (1935),
33 which says:¹²⁴

34 *The legal right “to decrease the amount of what otherwise would be his taxes or altogether avoid them by
35 means which the law permits cannot be doubted.”
36 [Gregory v. Helvering, 55 S.Ct. Rpt. 266 (1935)]*

- 37 10. The role of an attorney representing the Citizen litigant is to be a “priest, a confidant, and bodyguard” and not a
38 dictator or tyrant.¹²⁵.

39 In addition to Capt. Mac’s advice, we also recommend some additional precautions:

- 40 1. You cannot raise “diversity of citizenship” issues under 28 U.S.C. §1332(a)(3) if you don’t raise them in your initial
41 pleadings or answer. **This is very important!** Therefore, your initial pleading or answer to the government’s motion
42 should invoke constitutional “diversity of citizenship” Article III, Section 2 of the Constitution but not claim and
43 vehemently deny statutory diversity of citizenship pursuant to 28 U.S.C. §1332. Remember that the “State” defined in
44 28 U.S.C. §1332(d) is a federal territory or possession while the “State” contemplated in the Constitution are states of
45 the Union: Two mutually exclusive things! You should provide an affidavit stating your citizenship, domicile, and tax
46 status similar to that below and include your birth certificate and your “Certificate of non-citizen national status”
47 obtained during the expatriation process we document earlier in section 2.5.3.13:

¹²⁰ Ibid., pp. 193-194.

¹²¹ Ibid., p. 117.

¹²² Ibid., p. 151.

¹²³ Ibid., p. 154.

¹²⁴ Ibid., p. 181.

¹²⁵ Ibid., p. 177.

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

- 1 2. You should make a *special appearance* rather than an *general appearance*, and use the First Amendment Petition
2 Clause as the basis for jurisdiction of the court over the wrongs of the government *without* subjecting yourself to the
3 jurisdiction of the court. A safe way to do this and save time is to attach the free Federal Pleading Attachment found
4 below to all of your pleadings and motions as an exhibit:

Federal Pleading Attachment, Litigation Tool #01.002

<http://sedm.org/Litigation/LitIndex.htm>

- 5 3. The best time to challenge jurisdiction is *before* you go do trial and in your initial pleading, but you can also do it
6 during trial and in front of the jury.
7 4. You also might want to attach to your pleading a CD-ROM containing this book and the appropriate section of
8 questions (or all of them!) from our [Tax Deposition](#) area on the Family Guardian Website, and get testimony from the
9 U.S. Attorney and an IRS employee answering these questions in front of the jury. If you submitted this same CD-
10 ROM with our book in the last filing you had with the IRS and demanded that it be added to your administrative
11 record, then the judge cannot keep this very damning evidence out of the courtroom and away from the jury during the
12 trial, because everything in your administrative record is always admissible as evidence.
13 5. When you file your pleadings, get TWO copies that are signed and stamped by the court in case either the judge or the
14 opposing counsel lose theirs, which frequently happens. All copies of your pleadings that you serve on the opposing
15 counsel should not have the court stamp or your signature. Instead, where your signature goes, you can put “/s/”. This
16 will prevent the opposing counsel from doctoring your pleadings and giving them to the judge whenever the judge
17 loses your pleadings. This is a devious method your opponent may use to prejudice your case.
18 6. During voir dire, or jury selection, you should take advantage of the opportunity to voir dire the judge as well. Ask
19 him questions like the following:
20 6.1. “Did you take an oath of office in conformance with 5 U.S.C. §3331?”
21 6.2. “Are you a member of the American Bar Association (ABA)?”
22 6.3. “Did you take an oath in joining the bar association?”
23 6.4. “Does your ABA oath compete or conflict with your oath of office?”
24 6.5. “Do you think that disallowing persons who are not bar licensed attorneys from representing others does any of
25 the following:”
26 6.5.1. “Adversely affects the supply of legal help and elevates the salaries of lawyers in general?”
27 6.5.2. “Creates a government sanctioned monopoly?”
28 6.5.3. “Creates a conflict of interest for lawyers who are licensed by making them fearful of having their license
29 pulled if they don’t litigate in favor of the government?”
30 6.6. “If the ruling in this case would threaten your pay and benefits by setting a precedent that would be very
31 damaging to the government or possibly even bankrupt the government, could you still objectively and justly
32 handle this case and not suppress evidence or argument against the government?”
33 6.7. “Do you pay income taxes?”
34 6.8. “Does Article III, Section 1 of the U.S. Constitution say that the salaries of judges may not be diminished while in
35 office?”
36 6.9. “Does your payment of income taxes reduce your salary?”
37 6.10. “Does your payment of income taxes to the IRS subject you to control and manipulation by the executive branch
38 and create a conflict of interest?”
39 6.11. “Have you perjured your wedding vow?”
40 6.12. “Have you just lied or tried to deceive me with any of your answers?”

41 2.5.5.2 **Read the Federal Rules of Civil Procedure**

42 In order to litigate, you will need to be familiar with the Federal Rules of Civil Procedure, which are short and which you
43 can download from a number of websites. These rules govern how cases are litigated in the federal courts. Below is one
44 URL you can go to get this document:

45 <http://www.law.cornell.edu/rules/frcp/overview.htm>

46 2.5.5.3 **Buy a Legal Forms Preparation Program**

1 Litigation is documentation intensive. The only way to survive as a pro per litigant is to own a legal forms preparation
2 program that fills in the court forms for you and formats them nicely. We recommend a product called HotDocs, from a
3 vendor called Capsoft Development. This company is affiliated (was purchased) by Matthew Bender, a major supplier of
4 legal references, software, and litigation tools. You can visit their website at:

5 <http://www.capsoft.com/>

6 You will need to buy the latest version of HotDocs Standard Edition (for \$250), along with their Federal Administrative
7 Office forms package for \$150 at:

8 <http://www.lexisone.com/lfsb/lfsub?action=product&id=41>

9 This forms preparation package is one of the few that has a native Windows interface and integrates with Microsoft Word
10 to prepare nice looking pleadings and court forms. It is the easiest to use we have seen, has attractive documentation, and is
11 relatively inexpensive. It also integrates with databases if you want to automate the forms production, which we are
12 considering in order to help all of you fight the IRS in court if need be. Eventually, we'd like to hook this product up to the
13 Family Guardian Website and automate the forms production for you for a small fee.

14 **2.5.5.4 Get a Legal "Coach" If Prosecuted by IRS**

15 *"All the extravagance and incompetence of our present government is due, in the main, to lawyers, and, in part
16 at least, to good ones. They are responsible for nine tenths of the useless and vicious laws that now clutter the
17 statue books, and for all the evils that go with the vain attempt to enforce them. Every Federal judge is a
18 lawyer. So are most Congressmen. Every invasion of the plain rights of citizens has a lawyer behind it. If all
19 lawyers were hanged tomorrow, and their bones sold to a mah jong factory, we'd be freer and safer, and our
20 taxes would be reduced by almost half."*
21 [H.L. Menchen, "Breathing Space," The Baltimore Evening Sun (Aug. 4, 1924)]

22 *"Plans are established by counsel; by wise counsel wage war."*
23 [Prov. 20:18, Bible, NKJV]

24 Attorneys are very expensive. A good tax attorney will cost you between \$175 and \$300 per hour and most people can't
25 afford to hire one. Ironically, it is the very high price of attorneys and the relative legal ignorance of the average American
26 that explains why most people pay income taxes rather than duke it out with the government to begin with. If you can
27 afford expert counsel from a tax attorney, we strongly recommend retaining one, but only as a "legal coach" and nothing
28 more. You should never hire a lawyer to "represent you", but only to provide "assistance of counsel", which means to
29 advise and help but not represent you. For an excellent website on the subject of "assistance of counsel" and why it is
30 preferred over legal representation, see Ralph Winterowd's site:

31 <http://jusbelli.com/Frameset.html>

32 There are several very important reasons why you don't want to hire an attorney to represent you, as we explain in our
33 article entitled "Why you don't want to hire an attorney" available at:

34 <http://famguardian.org/Subjects/LawAndGovt/Articles/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm>

35 The reasons documented in that article above include:

- 36 1. You *cannot* challenge jurisdiction.
37 2. You become a "ward of the court" who is considered legally incompetent.
38 3. Your assets, your freedom, and your livelihood will be held hostage for large sums of money.

39 In addition to the above reasons, our article entitled "Petition for Admission to Practice" located at:

40 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>

- 1 clearly establishes that all federal attorneys have a conflict of interest because of the way they are licensed and the fact that
2 licensing ensures that his first duty is to the judge and not to you.
- 3 You can use your legal coach to help you with strategy and issues while doing all the paralegal drudgery work yourself,
4 such as service of process, preparing, filing, and serving documents, filling out forms, printing case reports, preparing court
5 orders, and maintaining the case file and case database (if you have one). It's not hard, and you can use the resources that
6 we mention in section [12: Litigation Resources for Tax Freedom Fighters](#) as the launch point for your personal legal
7 education.
- 8 Acting as the paralegal on your case can save you a lot of money and allow your attorney to focus on strategy and tactics,
9 which is the real reason you pay him. When you retain him, you can file with the court what is called an "[Association of](#)
10 [Counsel](#)" in order to define the division of responsibilities between yourself and your lawyer. This will ensure that you
11 work well together as a team and that everyone working on the case knows who does what and doesn't get confused.
12 Organization and coordination is the key to success in the legal field.
- 13 We'd like to remind you that there will be a lot of lawyers out there, when you come knocking on their door, who will want
14 to sell you the "kitchen sink" approach to their services and who will push a "full service" approach that shuts you out of
15 contributing to the litigation process. These types of "sharks" will not want to share the litigation turf with you or educate
16 you in any way. Keeping you ignorant is their number one goal, because that is how they can extort the most money out of
17 you! Incidentally, this is exactly the approach used by the IRS, and since they spend most of their time dealing with the
18 IRS, it's only natural they should imitate the tactics of their "adversary"? However, we'd discourage selecting such people
19 as legal counsel because they are ruthless and dishonorable "empire builders". They are too secretive and are more
20 interested in making their own Mercedes payments than living up to the fiduciary duty they have to pursue your best
21 financial interests, including the preservation of your hard-earned assets during the litigation process. Lawyers are just like
22 used car salesmen or auto mechanics: The less you know, the more they will try to advantage of you.
- 23 Now we'd like to give you some background on the legal profession to make you careful dealing with lawyers. Federal and
24 State constitutions existed prior to the existence of bar attorneys (the American Bar Association was born in 1878 in
25 Saratoga Springs, N.Y.), yet you cannot get the non-bar "Assistance of Counsel" guaranteed by the 6th amendment. In fact,
26 an attorney cannot represent an ordinary citizen. The practice of law is an occupation of common right (meaning anyone
27 can practice law) according to Sims v. Ahrens, [271 SW 720](#) (1925). And the US Supreme Court in Schware v. Board of
28 Examiners, 353 US 238,239 refused to say whether or not states can license the practice of law. Everything is backwards
29 for enfranchised persons. If you enlisted into the government, then you are prohibited from a non-bar attorney guaranteed
30 by the 6th amendment. Again: a licensed attorney cannot represent private people and a non-licensed attorney cannot
31 represent public persons. Which kind are you? How do you suppose you enlisted?
- 32 As a person who has a bar-licensed attorney, you are considered legally incompetent and the attorney acts as an "officer of
33 the court" in your behalf. The judge will try to tell you that you must retain competent counsel in order to simplify his
34 scheme to plunder your liberty and assets. Like a child, you are under a legal incapacity and must be represented. There
35 are many advantages to remaining incompetent. Others will manage your affairs. You can receive benefits such as Social
36 Security. And, you can only go to jail when a lawyer wants to punish you. Like a child being given "time out". Here is
37 proof:
- 38 The Supreme Court in a 1972 case Argersinger v. Hamlin, [407 US 25](#) (1972), ruled:
- 39 *"Absent a knowing and intelligent waiver, no person may be imprisoned for ANY offense, whether classified as*
40 *petty, misdemeanor, or felony, unless he was represented by counsel at his trial."*
- 41 That's right! A Roman officer cannot bind (arrest) a Roman citizen. Acts 22:29.
- 42 Some states have made the bar association an agency of the state, believe it or not. The canon of ethics prohibits any
43 lawyer who is an agent of the plaintiff from representing the defendant. That's right! A lawyer could lose his license if he
44 were to claim to represent a private citizen in any proceeding brought by the state.

1 The US Supreme Court in the 1793 case *Chisholm v. Georgia*, [2 U.S. 419](#) (1793), confirmed that the law profession was
 2 corrupted in ancient times: "The rude and degrading league between the bar and feudal barbarism was not yet formed."

3 Let him who has wisdom calculate:

4 *Bar = barbarism.*

5 A lawyer cannot claim that you have rights. U.S. v. Johnson, 76 F.Supp 538 is a 1947 case where a defendant "... indicated
 6 he was standing upon the right of a lawyer not to disclose the confidential communications of his clients."

7 *"Likewise, he claims that the judge before whom the matter was heard, assured him that his rights would be
 8 protected and lead him to believe that he would be immune from prosecution."*

9 He lost his case and appealed. The appeals court determined:

10 *"The privilege against self-incrimination is neither accorded to the passive resistant, nor the person who is
 11 ignorant of his rights, nor to one indifferent therein. It is a fighting clause. Its benefits can be retained only by
 12 sustained combat. It cannot be claimed by attorney or solicitor. It is valid only when insisted upon by a
 13 belligerent claimant in person."*

14 Now read that again and notice "It cannot be claimed by attorney..." That's right! An attorney cannot go into a courtroom
 15 and claim that you have rights.

16 2.5.5.5 **Download, Print, and Read the Court's Local Rules**

17 Each district has its own set of local rules. These rules govern the specific etiquette and requirements for the court you will
 18 appear in. You can usually download these right from the website for the district court you will appear in. The web page
 19 below has links to all the district courts so you can quickly locate the local rules of each court:

20 <http://www.uscourts.gov/links.html>

21 2.5.5.6 **Litigate the RIGHT issues and learn how to get them in front of the jury**

Related research:

- ["U.S. citizen" defined](#)-its not what you think it is!
- [Precedence of laws and regulations-IMPORTANT!](#) You should read this and understand it!
- [Defeating the Anti-Injunction Act](#)-how to avoid getting your case dismissed if you don't pay before you litigate.
- [Defending Yourself Against Charges of being "frivolous": Great IRS Hoax, section 8.4.3](#)-how to avoid being sanctioned under Federal Rule of Civil Procedure number 11 for being "frivolous"
- [Tax Deposition Questions](#)-depose the U.S. Attorney and ask him these questions to get him shaking in his boots.
- ["income" defined-\(HOT!\)](#) its **NOT** what you think it is, folks!
- ["Taxpayer" v. "Nontaxpayer"-Which One are You?](#)- If you give the wrong or incorrect answer, you will fool the government into thinking that you have no Constitutional rights!
- [Authorities on Jurisdiction of Federal Courts \(HOT!\)](#)-check this out. Very enlightening!
- [U.S. Attorney Manual §9-4.139: Statutes Assigned by Citation, 26 U.S.C. Internal Revenue Code](#)-any statute not specifically listed here CANNOT be defended or enforced by a U.S. Attorney! Note that 7201 (Tax Evasion) and 7203 (Willful Failure to File) are listed as having NO AGENCY WITH INVESTIGATIVE JURISDICTION!

22 The government wins against freedom fighters in court most of the time because it is very successful in getting them to
 23 both argue and litigate the wrong issues so that jury attention isn't focused on the important or more provable issues. This
 24 is a famous war tactic: Get your enemy to use up all his ammunition on decoys before the real war starts. Getting freedom
 25 fighters to argue the wrong issues is also how the government's opposing counsel can make litigants look incompetent and
 26 stupid in front of the court and justify sanctions against them. That's why we always say:

27 *"Never argue what your opponent wants to argue about. Stick to your own issues or you will spend all of your
 28 time defending against their frivolous verbal abuse and never get to your issues. If you have to address their
 29 issues, do so last as time permits and discuss your issues first."*

1 Therefore, one of the most important things you need to learn before you litigate is what the *best* and most important and
 2 successful issues are to litigate. If you spend all your time arguing unimportant minutia, you will lose the jury and the case
 3 and piss off the judge. One attorney we spoke with even had a term he uses to describe the process of arguing the wrong
 4 issues: "mental masturbation". Furthermore, only a fool would let an attorney lead the case or leave it up to their attorney
 5 to decide what the important issues are, because as we said in section 1.10.3 of our *Great IRS Hoax* book, most attorneys
 6 are licensed by the state and don't dare blow up the fraudulent income tax system for fear of losing that license and literally
 7 starving to death. The judges are just as biased because they think their pay comes from income taxes and if they turn on
 8 the IRS, they could be audited or harassed endlessly by collection actions or have all their pay confiscated in retribution.
 9 How is judicial independence possible with that kind of insidious conflict of interest overpowering our laws and
 10 constitution?

11 Remember that all litigation is broken down into two aspects:

- 12 1. Facts, which are handled by the jury.
 13 2. Law which is handled by the judge.

14 The only exception to this general rule is when the judge has bias, in which case Thomas Jefferson said:

15 *"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take
 16 on themselves to judge the law as well as the fact. They never exercise this power but when they suspect
 17 partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English
 18 liberty."*
 19 [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

20 As much as possible, you should try to break the issues down in your mind, in your arguments in court, and in your
 21 pleadings between these two major areas, so that the litigation can be divided into things for the jury and things for the
 22 judge to decide. The facts are disclosed in the affidavit section within your pleading. The law is addressed in the Points
 23 and Authorities section of your pleading. All successful tax litigation boils down the issues to law and facts in controversy
 24 that a judge and a jury respectively can establish and rule on which:

- 25 1. Are as simple as possible so the jury can understand them.
 26 2. Reveal with evidence the conflict of interest present in the opposing counsel and the judge. The best time to do this is
 27 during voir dire, and you should grill the judge and the attorneys mercilessly to show their bias. See sections 2.8.13.1
 28 and 6.7 of our *Great IRS Hoax* book for more details on this.
 29 3. Are embarrassing for the government to talk about, so that they will default and acquiesce to your position.
 30 4. Show lack of jurisdiction on the part of the government.
 31 5. Point out all important presumptions that violate your due process rights under the Constitution. See section 2.8.2 of
 32 our *Great IRS Hoax* book for a list of some of the false presumptions.
 33 6. Reveal the hypocrisy and arrogance of the government towards most citizens, which gets the jury mad enough to rule
 34 against the government.
 35 7. Include evidence that is entertaining for the jury and conclusive of the facts you are trying to establish.

36 Before you formulate a list of issues to litigate, you must have read at least the first five chapters of this book or you won't
 37 have enough background to understand most of the issues. These chapters provide excellent preparation and background
 38 that is invaluable. After you have read these chapters, you hopefully will realize that that the important issues, arranged in
 39 descending order of importance, are:

40 **Table 2-15: Important issues to litigate**

#	Issue	Section(s) in Other Books where discussed	Section(s) in Great IRS Hoax book where discussed	Reason
1	No territorial jurisdiction of I.R.C.		5.2 through 5.2.11	Internal Revenue Code Subtitles A through C only apply inside the federal zone.
2	No territorial jurisdiction of federal court	6.4 through 6.6.9 of <i>Tax Fraud Prevention Manual</i>	5.4.15, 5.5.4	Federal courts have jurisdiction to enforce only crimes under Title 18 inside the federal zone.

#	Issue	Section(s) in Other Books where discussed	Section(s) in Great IRS Hoax book where discussed	Reason
3	Not a “U.S. citizen”		4.12 through 4.12.9 , 5.6.12	In most cases, your proper status is either “state-only citizen” or “U.S. national” depending on which of the two you chose and based on your expatriation paperwork.
4	No “income”		5.6.6	“Income” is constitutionally defined as corporate profit only.
5	Lack of liability statutes and the IRS has no authority to legally “assess” a liability		5.4.4, 5.5.8, 5.6.1, 5.6.13	There is no statute making anyone liable for the income tax imposed in 26 U.S.C. §1. The IRS’ own Internal Revenue Manual section 5.1.11.6.10 clearly lists the types of returns for which a Substitute For Return (SFR) can be prepared and the 1040 <i>isn’t</i> listed, and neither does 26 U.S.C. §6020 or the IRS’ own training materials authorize such an assessment either. The only amounts a “taxpayer” is liable for are the amounts on a return, and only the “taxpayer” can file the return under 26 U.S.C. §6151 and 26 CFR §1.6151.
6	I’m not a “taxpayer” and neither the IRS nor the federal courts have the power to confer that status upon me		5.6.13	The only people who are “taxpayers” are those who volunteer to be, because there is no statute making anyone liable for payment of Subtitles A income taxes.
7	Involuntary income taxes violate the Thirteenth Amendment to the U.S. Constitution, which prohibits involuntary servitude	2.4.1	3.10.6, 3.10.9, 4.12.5 thru 4.12.5.4, 5.4.1, and 5.4.2	In a free country, slavery and involuntary servitude has to be illegal. I never volunteered or consented to pay the tax so it can’t apply to me. Any tax forms that I signed or filed were submitted under duress, in which case they are not admissible as evidence of consent. Income taxes, unless voluntary, amount to slavery.
8	No implementing regulations authorizing enforcement actions against state citizens living in 50 union states		3.8, 3.14.2 through 3.14.4, 5.4.7, 5.4.8 of our <i>Great IRS Hoax</i> book	A statute cannot be enforced without: 1. An implementing regulation; 2. An agency with investigative jurisdiction; 3. Publication of the implementing regulation in the Federal Register.
9	Sixteenth Amendment does NOT authorize Subtitle A income taxes and there isn’t a Constitutional provision that <i>does</i> authorize taxes on income that is other than “corporate profit”		3.10.11 through 3.10.11.11, 3.16.11, 5.4.2, 5.6.6, Intro to Chapter 6.	According to the Supreme Court, the Sixteenth Amendment never authorized a tax on other than “corporate profit”. Only an indirect tax on corporations involved in revenue taxable activities, which are foreign commerce.
10	Illegal collection actions under 26 U.S.C. §7433 and 26 U.S.C. §7214		2.4.7, 2.5.4.21	The IRS cannot administratively lien or levy the property of a private person outside of the federal zone without violating their constitutional rights.
11	The Internal		5.11	Laws that are simple enough for the common

#	Issue	Section(s) in Other Books where discussed	Section(s) in Great IRS Hoax book where discussed	Reason
	Revenue Code is “void for vagueness” and there is no possible way that I can sign a return <u>under penalty of perjury</u> stating that it is true because I not only don’t know the law, but it is <i>impossible</i> for me to fully understand the law without making reading and learning all 9500 pages of it into a career.			man to read and understand are the only thing that are enforceable in court. Any other type of law is void for vagueness and violates the right of due process of law under the Fifth, Sixth, and Seventh Amendments. However, even many tax professionals, attorneys, and most federal judges admit that they don’t understand the tax laws.

1 Notice that we didn’t put the 861 argument from section 5.6.11 of our *Great IRS Hoax* book in the above list, because the
 2 regulation at 26 CFR §1.861-8 upon which it is based have been so obfuscated by the Treasury Secretary so as to be
 3 extremely confusing and the case would therefore focus too much on minutia to be comprehensible for most juries. A
 4 better way to attack that regulation is that it is “void for vagueness” or by using Larken Rose’s *Theft By Deception* video.
 5 Below are some additional issues that should NOT be litigated for the reasons above and other reasons. We have listed
 6 only the most popular bad arguments, but there are many others not listed. Chapter 9 provides an exhaustive listing of all
 7 the bad arguments you shouldn’t address in your litigation because they don’t hit the important points:

- 8 • **The Sixteenth Amendment was not properly ratified.** There has been a lawsuit in each federal circuit over this
 9 issues spearheaded by Larry BeCraft and Bill Benson and in each case, the U.S. District Court of Appeals ruled
 10 that this was a political question and that the court could not address the issue. See U.S. v. Stahl, 792 F.2d 1498
 11 (1986) as one example. As we point out repeatedly throughout this book, the federal income tax under Subtitles A
 12 through C only applies inside the federal zone and most people don’t live in the federal zone. We agree that the
 13 Sixteenth Amendment wasn’t properly ratified, but it doesn’t matter, because the Supreme Court has repeatedly
 14 ruled that the Sixteenth Amendment “conferred no new powers of taxation” upon Congress. See Stanton v. Baltic
 15 Mining, [240 U.S. 103](#) (1916), for instance.
- 16 • **The income tax is a “direct tax” and the Constitution doesn’t authorize direct unapportioned taxes under
 17 1:2:3 and 1:9:4.** This argument has been lost several times because it doesn’t focus on the definition of “income”,
 18 which the Supreme Court has ruled several times means “corporate profit”. *Eisner v. Macomber*, [252 U.S. 189](#)
 19 (1920) took the focus off of what type of tax the income tax is: direct or indirect and instead focused on which
 20 types of “income” are taxable. We agree with you that the income tax under Subtitle A is a “direct tax” and that
 21 the Constitution doesn’t authorize a direct tax, but the better argument to focus on that has more success in court is
 22 the “income” issue because the Supreme Court has ruled on it several times is the definition of “income” shown in
 23 item 4 in the above table. See sections 3.10.6, 5.1 thru 5.1.5 of our *Great IRS Hoax* book for further details on
 24 this subject.
- 25 • **The monies I received are not “lawful money” but debt obligations of the U.S. government owed to the
 26 Federal Reserve. Debt obligations aren’t taxable in the States under 31 U.S.C. §3124 and neither are they
 27 taxable for the federal government.** See section 5.6.2 of our *Great IRS Hoax* book. This argument, although
 28 correct, is not something that has traditionally gone very far and juries don’t understand it very well.

29 Another very important thing to know is what you can use as the basis for your legal rights and remedies. We emphasize
 30 that you can only use sources of law that have what the courts call the “force and effect of law”. You must be able to
 31 discern law from hearsay. Anything that does not have the force of law is hearsay and is usually inadmissible as evidence

1 (fact) in a court of law. We have taken the time to catalog on the Family Guardian Website all the various authorities,
 2 statutes, regulations, and IRS documents to explicitly list which sources are admissible as evidence and which confer rights
 3 and you should thoroughly review that section and understand it completely: Below is a link to that portion of the Family
 4 Guardian Website. It's in the website because it is frequently updated:

5 <http://famguardian.org/TaxFreedom/LegalRef/PrecOfLaws.htm>

6 **2.5.5.7 Sue Employers, County Recorders, and Financial Institutions that Violate Your Due
 7 Process Rights**

Related forms and resources:

- [Letter to Employer/Financial Institution in Receipt of IRS Notice of Levy \(Form 668-A/W\)](#)
- [Secrets of the Legal Industry](#)-by Richard Cornforth. Instructions on how to sue people who violate your rights.
- [Federal Civil Procedure Before Trial](#)-Rutter Group
- [Federal Civil Trials and Evidence](#)-Rutter Group

Related references:

- ["right" defined](#)
- [Assessment authority](#)
- ["employee" defined](#)
- ["withholding agent" defined](#)-your private employer isn't authorized to be a mandatory "withholding agent" unless you are a nonresident alien or foreign corporation who is an elected or appointed officer of the U.S. government
- [42 U.S.C. §1983 Civil Action for Deprivation of Rights](#)
- [Hafer v. Melo, 502 U.S. 21 \(1991\)](#)-Supreme Court held that state officials acting outside the color of law may be held personally liable for the injuries or torts they cause and that official or sovereign immunity may not be asserted.
- [Bivens v. Six Unknown Federal Narcotics Agents, 403 U.S. 388 \(1971\)](#)-pro per successfully sued six federal narcotics agents for acting outside the law. Official immunity asserted but denied.
- [Butz v. Economou, 438 U.S. 478, 98 S.Ct. 2894 \(1978\)](#)-federal agent of Dept. of Agriculture not entitled to absolute immunity from suit when acting outside of lawful authority and violating constitutional rights.
- [Bell v. Hood, 327 U.S. 678 \(1946\)](#)-FBI agents who violated Constitutional rights of a petitioner were held personally liable and not afforded official immunity.
- **NOTE:** When private parties acting for a non-governmental employer or financial institution improperly honor a Notice of Lien or a Notice of Levy, they are acting as "voluntary government agents under color of law" and can be personally held responsible for damages and violation of Constitutional rights.

8 *"Those who already walk submissively will say there is no cause for alarm. But submissiveness is not our
 9 heritage. The First Amendment was designed to allow rebellion to remain as our Heritage. The Constitution
 10 was designed to keep the government off the backs of the people. The Bill of Rights was added to keep the
 11 precincts of belief and expression, of the press, of political and social activities free from surveillance. The Bill
 12 of Rights was designed to keep agents of government and official eavesdroppers away from Assemblies of
 13 People. The aim was to allow men to be free and independent to assert their rights against government."*
 14 *[Laird v. Tatum, 408 U.S. 1; 92 S.Ct. 2318 (1972)]*

15 Banks and employers commonly accept IRS Notice of Levy (Form 668-A(c)(DO)) and Notice of Lien not signed by a
 16 judge or magistrate and erroneously surrender property without a court order. That makes them thieves, not Robinhoods!
 17 When this happens, you should sue them because they robbed you and are co-conspirators in depriving you of your
 18 property without due process of law. As always the defendant's (employer or bank) first motion is a motion to dismiss for
 19 failure to state a claim. WRONG!!! Taking property without due process of law in violation of the Fourth and Fifth
 20 Amendments constitutes a legitimate claim. The claim lies in the injury caused by the unlawful activity of the bank or
 21 employer's employees. The loss suffered under the claim is a loss of property with a specific value, and it had to be
 22 replaced at a specific cost, and it caused public embarrassment and mental stress. That situation can't be anything but a
 23 valid claim.

24 Now the 'attorney' for the defendants is trying to shield the defendants behind the immunity clause in 26 U.S.C.
 25 §6332(e).....WONT WORK!!!!

26 *"A defendant sued as a wrongdoer, who seeks to substitute the State in his place, or to justify by the authority of
 27 the State, or defend on the ground that the State has adopted his act and exonerated him, cannot rest on the
 28 bare assertion of his defense. He is bound to establish it."*

1 The State is a political corporate body, can act only through agents and can command only by laws. It is
2 necessary, therefore, for such a defendant, in order to complete his defense, to produce a law of the State which
3 constitutes his commission as its agent, and a warrant for his act."
4 /[[Poindexter v. Greenhow, 114 U.S. 270](#) (1885)]

5 Absent a procedurally valid assessment that can be made ONLY by the "taxpayer" himself on an income tax return and
6 there is no tax due, and there can be no lawful levy absent an assessment. In order for the agent to claim immunity the law
7 would have to be followed to the letter. As above the agent becomes the deputy of the IRS agent and must have a warrant
8 to cover his action. No warrant, you are a thief, period. No immunity for thieves, only Citizens.

9 If you would like further information about how to sue your employer or the county recorder, read the book on the SEDM
10 Website entitled [Secrets of the Legal Industry](#), by Richard Luke Cornforth at:

11 <http://sedm.org/ItemInfo/Ebooks/SecretsOfLegalIndustry.htm>

12 2.5.5.8 [Claim the 5th Amendment Whenever Questioned by the IRS](#)

Related resources:

- [U.S. Constitution, Fifth Amendment Annotated](#)-Findlaw
- [Loren Troescher Wins Against the IRS using Fifth Amendment](#)-article
- [Great IRS Hoax](#), Section 3.10.8.3 "Fifth Amendment"

Related forms and publications:

- Richard Cornforth's [Secrets of the Legal Industry](#) book

13 Under the Fifth Amendment to the U.S. Constitution, you can't be compelled to testify against yourself or incriminate
14 yourself. This means you don't have to answer any questions that you feel might do this, nor are you obligated to explain
15 why you think your answers would incriminate you. Under [26 U.S.C. §7604](#), a federal court can compel you to appear at a
16 summons or deposition if you live in the federal zone (which most people don't), but they can't compel you to answer
17 questions or incriminate yourself. Therefore, if you are either summonsed, deposed, or examined by the IRS, the
18 following guidelines apply to protect your rights and your privacy and keep you out of trouble:

1. DO NOT admit to the existence of any records to ANYONE! You waive your right not to produce them if the IRS
2 knows about the records and they can compel you to provide them! See *Fisher v. United States*, [425 U.S. 391](#) (1976)
3 or *U.S. v. Doe*, [465 U.S. 605](#) (1984). If the act of making or keeping the records in the first place was compelled and
4 you make this clear, then you don't have to give them the records because this violates the 5th Amendment.
2. Only present records or evidence to third parties if it will advantage your case and not expose or implicate you
3 criminally in any way.
3. When you must present or provide information, for instance in response to a subpoena or subpoena duces tecum (a
4 deposition where they ask you to provide evidence), ensure that you provide everything you already told people you
5 have (which should be nothing) and as little as possible.
4. If you are deposed or asked to show up at an audit or summons by the IRS or the government, then:
 - 4.1. Be cooperative and friendly, and don't resist going to their meeting.
 - 4.2. Respond to their meeting or deposition or exam request in writing with a proof of service by saying that you
5 will be there but that there will be preliminary questions prior to the start of your questioning that will establish
6 their authority to even summons you or attempt to collect or enforce a tax or penalty. Tell them this is a due
7 process hearing to clearly establish their jurisdiction and authority and tell them to make sure they have someone
8 there who is competent and well versed in the law to refute your conclusions that they have no authority or
9 jurisdiction. Emphasize that they aren't appearing to answer your questions or act as legal counsel, but to refute
10 your detailed and authoritative research clearly showing that they have no authority. Cite as your authority for
11 demanding the preliminary meeting the following:

1 "It is not the function of our Government to keep the citizen from falling into error; it is the function of the
 2 citizen to keep the government from falling into error." *American Communications Association v. Douds*, 339
 3 U.S. 382, 442. (1950)

- 4 4.3. If they grant you a session to answer your questions, then go through the entire *Test for Federal Tax*
 5 *Professionals* we provide in section 3.1.1 *before* they ask any questions of you, and get it on tape with a court
 6 reporter and an eyewitness. This will really get them squirming. It's best if you schedule a separate question
 7 session for your questions *prior* to their scheduled date for you, and tell them you won't go to *their* meeting
 8 unless they go to *yours!* If they cancel *their* date then you cancel *your* date. Tell them if they can cancel, then it
 9 must be OK for you to cancel. Call them hypocrites if they won't cooperate. If they won't let you answer
 10 questions, then tell them you won't answer their questions and make sure everything about the meeting
 11 arrangement is in writing with a proof of service and record your phone conversation about this with them, but
 12 make sure you warn them that they are being recorded.
- 13 4.4. When you appear to answer their questions, claim the Fifth Amendment in response to *EVERY* question from
 14 them. The only time you should answer a question is if it will make the IRS look bad and advantage your
 15 position. If they complain, cite the case of *U.S. v. Troescher*, No. 95-55609 (unpublished), in which the Ninth
 16 Circuit court of appeals ruled that there is no tax crime exception to the Fifth Amendment. We have the court's
 17 findings and a newspaper article about the case on the Family Guardian Website at:
 18 <http://famguardian.org/Subjects/Taxes/CaseStudies/LTroescher/LorenTroescher.htm>

19 A case that provides very useful background on the difference between Fifth Amendment right of natural persons and
 20 artificial entities like corporations is the case of *Hale v. Henkel*, 201 U.S. 43, 74 (1906). This was a tax case against a
 21 corporation and the bookkeeper of the corporation refused to turn over the books of the corporation to the tax collector. The
 22 resulting opinion of the Supreme Court is a good read and a must for tax litigants..... Wow....Almost like "Gladiators" only
 23 different weapons.....

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

33 2.5.5.9 **Challenge Jurisdiction: Shift the Burden Of Proof to the Government**

Related research:

- [Tax Deposition Questions](#)-depose the U.S. Attorney and ask him these questions to get him shaking in his boots.
- ["income" defined-\(HOT!\)](#) its *NOT* what you think it is, folks!
- ["Taxpayer" v. "Nontaxpayer"-Which One are You?](#)- If you give the wrong or incorrect answer, you will fool the government into thinking that you have no Constitutional rights!
- [Authorities on Jurisdiction of Federal Courts \(HOT!\)](#)-check this out. Very enlightening!
- [U.S. Attorney Manual §9-20.000: Maritime, Territorial, and Indian Jurisdiction](#)-Defines extent of federal jurisdiction
- [U.S. Attorney Manual §6-4.200: Tax Division Jurisdiction and Procedures](#)-Defines extent of DOJ, Tax Division jurisdiction and operating procedures
- [U.S. Attorney Manual §9-4.139: Statutes Assigned by Citation, 26 U.S.C. Internal Revenue Code](#)-any statute not specifically listed here CANNOT be defended or enforced by a U.S. Attorney! Note that 7201 (Tax Evasion) and 7203 (Willful Failure to File) are listed as having NO AGENCY WITH INVESTIGATIVE JURISDICTION!
- [U.S. Atty Manual §54: Primer on IRS Summons Enforcement](#)-excellent summary of IRS summons powers

34 In the struggle to obtain our due process rights through the Administrative Procedure of the IRS, the ultimate goal is to
 35 challenge the jurisdiction of the government to assess or collect the tax. Their jurisdiction derives from our citizenship and
 36 residency status as we talked about in Chapter 4 plus and any subject matter jurisdiction they might have in our specific
 37 case. Their jurisdiction also derives from them calling us a "taxpayer" rather than being forced to prove that we are, as we
 38 pointed out in sections 2.8.2, 3.11.1.20, and 5.6.13 of our *Great IRS Hoax* book.

1 **In any judicial proceeding, the moving party has the burden of proof of demonstrating that the court has subject matter**
2 **jurisdiction over the matters and parties before it.** See the following authorities:

- 3 • *Scott v. Sandford*, [60 U.S. 393](#) (1856)
- 4 • *Security Trust Co. v. Black River National Bank*, [187 U.S. 211](#) (2002)
- 5 • *McNutt v. General Motors Acceptance Corp.*, [298 U.S. 178](#), 189 (1936)
- 6 • *Hague v. Committee for Industrial Organization Et. Al.*, [307 U.S. 496](#) (59 S.Ct. 954, 83 L.Ed. 1423 (1939))
- 7 • *United States v. New York Telephone Co.*, [434 U.S. 159](#), 98 S.Ct. 36454 L.Ed. 2d 376 (1977)
- 8 • *Chapman v. Houston Welfare Rights Organization Et. Al.*, [441 U.S. 600](#), 99 S.Ct. 1905, 60 L.Ed. 2d 508 (1979)
- 9 • *Cannon v. University Chicago Et. Al.*, [441 U.S. 677](#), 99 S.Ct. 1946, 60 L.Ed. 2d 560 (1979)
- 10 • *Patsy v. Board Regents State Florida*, [457 U.S. 496](#), 102 S.Ct. 2557, 73 L.Ed.2d 172 (1982)
- 11 • *Merrill Lynch v. Curran Et Al.*, [456 U.S. 353](#), 102 S.Ct. 1825, 72 L.Ed.2d 182, 50 U.S.L.W. 4457 (1982)
- 12 • *Insurance Corporation Ireland v. Compagnie Des Bauxites De Guinee*, [456 U.S. 694](#), 102 S.Ct. 2099, 72 L.Ed.2d 492, 50 U.S.L.W. 4553 (1982)
- 13 • *Matt T. Kokkonen v. Guardian Life Insurance Company America*, [128 L.Ed.2d 391](#), 62 U.S.L.W. 4313 (1994)

15 Jurisdiction over the parties is also called *in personam* jurisdiction and it originates from any one of the following four
16 sources. The parties must:

- 17 1. Live in the territorial jurisdiction of the court.
- 18 2. Operate a business in the territorial jurisdiction.
- 19 3. Own property inside the jurisdiction.
- 20 4. Commit an injury in the territorial jurisdiction.

21 In addition to the above four elements, the parties to the suit must also have had notice and opportunity (in receipt of
22 personal service and has a copy of the petition, claim, or complaint). In most cases they must be personally served with the
23 pleadings, for instance, by a process server in order to make them parties to the suit.

24 Proof of jurisdiction must appear on the record of the court. Once the court has knowledge that subject matter is lacking,
25 the court (meaning the judge) has no discretion but to dismiss the action. Failure to dismiss the action means the court is
26 proceeding in clear absence of all jurisdiction and subjects the judge to suit. Personal jurisdiction is not usually an issue in
27 most proceedings, but subject matter jurisdiction is always, always an issue! Subject matter jurisdiction is not everything,
28 It's the only thing!

29 Subject matter jurisdiction requires:

- 30 • A competent witness or notarized affidavit demonstrating an injury.
- 31 • A statutory or common law basis for a remedy of the injury.

32 Another very important factor that most litigants forget is that attorneys CANNOT testify as witnesses in trial! A neutral
33 third party or litigant being represented by an attorney, however, can testify. See the following authorities:

- 34 • *United States v. Lovasco*, [431 U.S. 783](#), 97 S.Ct. 2044, 52 L.Ed.2d 752 (1977): "Manifestly, [such statements]
35 cannot be properly considered by us in the disposition of a case."
- 36 • *Gonzales v. Buist*, [224 U.S. 126](#), 56 L.Ed. 693, 32 S.Ct. 463 (1912): "Under no possible view, however, of the
37 findings we are considering can they be held to constitute a compliance with the statute, since they merely embody
38 **conflicting statements of counsel** concerning the facts as they suppose them to be and their appreciation of the
39 law which they deem applicable, there being, therefore, no attempt whatever to state the ultimate facts by a
40 consideration of which we would be able to conclude whether or not the judgment was warranted."
- 41 • *Telephone Cases* [126 U.S. 1](#), 31 L.Ed. 863, 8 S.Ct. 778 (1888): "Care has been taken, however, in summoning
42 witnesses to testify, to call no man whose character or whose word could be successfully impeached by any
43 methods known to the law. And it is remarkable, we submit, that in a case of this magnitude, with every means and
44 resource at their command, the complainants, after years of effort and search in near and in the most remote paths,
45 and in every collateral by-way, now rest the charges of conspiracy and of gullibility against these witnesses, only
46 upon the bare **statements of counsel**. The lives of all the witnesses are clean, their characters for truth and

1 veracity un-assailed, and the evidence of any attempt to influence the memory or the impressions of any man
2 called, cannot be successfully pointed out in this record.”

3 As a pro per litigant, you are at an advantage over your attorney opponent because you can testify while your opponent with
4 the government cannot. This is the major defect of the government’s case in most criminal tax trials: lack of witnesses.
5 Even the W-2 forms the IRS will try to use against you as evidence at trial are simply hearsay because they are not
6 notarized and qualify as neither evidence nor testimony. The same defect applies to any records that are obtained by banks
7 which are not notarized or in affidavit form. The government doesn’t want you to know about these defects in their case
8 against you.

9 Any ruling made by a court in which there was a lack of subject matter jurisdiction is called a “[void judgment](#)”. The really
10 big deal, the real issue in void judgments is SUBJECT MATTER JURISDICTION!!! Remember, subject matter can never
11 be presumed, never be waived, and cannot be construed even by mutual consent of the parties. Subject matter jurisdiction
12 is two part: the statutory or common law authority for the court to hear the case and the appearance and testimony of a
13 competent fact witness, in other words, sufficiency of pleadings. Subject matter jurisdictional defects include any of the
14 following:

- 15 1. No Petition in the record of the case, Brown v. VanKeuren, 340 Ill. 118, 122 (1930)
- 16 2. Defective Petition filed, Brown v. VanKeuren, 340 Ill. 118, 122 (1930)
- 17 3. Fraud committed in the procurement of jurisdiction, Fredman Brothers Furniture v. Dept. of Revenue, 109 Ill.2d
18 202, 486 N.E.2d 893 (1985).
- 19 4. Fraud upon the court, In re Village of Willowbrook, 37 Ill. App.3d 393 (1962)
- 20 5. A judge does not follow statutory procedure, Armstrong v. Obucino, 300 Ill. 140, 143 (1921).
- 21 6. Unlawful activity of a judge, Code of Judicial Conduct.
- 22 7. Violation of due process, Johnson v. Zerbst, [304 U.S. 458](#), 58 S.Ct. 1019 (1938); Pure Oil Co. v. City of
23 Northlake, 10 Ill.2d 241, 245, 140 N.E.2d 289 (1956); Hallberg v. Goldblatt Bros., 363 Ill.25 (1936);
- 24 8. If the court exceeded its statutory authority, Rosenstiel v. Rosenstiel, 278 F.Supp. 794 (S.D.N.Y. 1967).
- 25 9. Any acts in violation of [11 U.S.C. §362\(a\)](#), In re Garcia, 109 B.R. 335 (N.D. Illinois, 1989).
- 26 10. Where no justiciable issue is presented to the court through proper pleadings, Ligon v. Williams, 264 Ill. App.3d
27 701, 637 N.E.2d 633 (1st Dist. 1994).
- 28 11. Where a complaint states no cognizable cause of action against that party, Charles v. Gore, 248 Ill.App.3d 441,
29 618 N.E.2d 554 (1st Dist. 1993).
- 30 12. Where any litigant was represented before a court by a person/law firm that is prohibited by law to practice in that
31 jurisdiction.
- 32 13. When the judge is involved in a scheme of bribery (the Alemann cases, Bracey v. Warden, U.S. Supreme Court
33 No. 96-6133; June 9, 1997)
- 34 14. Where a summons was not properly issued.
- 35 15. Where service of process was not made pursuant to statute and Supreme Court Rules, Janove v. Bacon, 6 Ill. 2d
36 245, 249, 218 N.E.2d 706, 708 (1955).
- 37 16. When the Rules of Circuit Court are not complied with.

38 In addition, any ruling that involves violation of [due process](#) of law under the Fifth, Sixth, or Seventh Amendments is also a
39 void judgment. Void judgment can be attacked or vacated at any time and there is no statute of limitation. See *Long v.*
40 *Shorebank Development Corp.*, 182 F.3d 548 (C.A. 7 Ill. 1999). A void judgment is one which, from its inception, was a
41 complete nullity and without legal effect, *Lubben v. Selective Service System Local Bd. No. 27*, 453 F.2d 645, 14
42 A.L.R.Fed. 298 (C.A. 1 Mass. 1972).

43 To successfully challenge the government’s jurisdiction, we must therefore:

- 44 1. Challenge jurisdiction properly and consistent with [Federal Rules of Civil Procedure Rule 12](#).
- 45 2. Demand that proof of the court’s subject matter jurisdiction appear on the record. Subject matter jurisdiction can only
46 exist when: 1. There is a competent witness present who has suffered an injury; 2. There is a statutory or common-law
47 basis for the claim that is being presented; 3. The court has in personam jurisdiction over both parties.
- 48 3. Demand that the government produce an injured party or witness or an affidavit of such a witness. This is impossible
49 in most tax trials because tax crimes are “victimless crimes”. Courts cannot have subject matter jurisdiction if the
50 alleged crime has no flesh and blood victims.

- 1 4. If the court is a federal court, then it must be an Article III court and proof of this must exist on the court record.
2 5. Show that the IRS had no jurisdiction to institute an administrative lien or levy, and had to reduce the lien or levy to a
3 court judgment in order to perfect it and make it into executable. See:
4 <http://famguardian.org/PublishedAuthors/Indiv/MeadorDan/Articles/RelationBackDoctrine-020701.htm>
5 6. Demand that the government provide proof that we are “taxpayers” and liable for the income tax by showing us the
6 statute that specifically makes us personally liable.
7 7. State in our Affidavit of Material Facts and under penalty of perjury that we are “nationals but not citizens” under 8
8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) and that we are NOT “U.S.** citizens” under 8 U.S.C. §1401 subject
9 to the jurisdiction of the court. We can also show that we are NOT “U.S. citizens” using evidence developed earlier in
10 section 2.5.3.13 during the citizenship amendment process.
11 8. Show that the government has no jurisdiction to levy income taxes on private natural born state citizens not residing on
12 federal territory. This means when we appear in court, we should do so by making a “special appearance” rather than a
13 “general appearance”.
14 9. Show that there is NO LAW making private citizens not living on federal property to file income tax returns or pay
15 income tax. We should repeatedly ask in court and especially in front of the jury: “Years of my own diligent research
16 have proven to me beyond a doubt that there is NO LAW that makes me liable to pay income taxes or file returns and
17 you haven’t shown me any law that contradicts this conclusion. Can you please show me such a law?”
18 10. Show that The IRS assessment is a "naked assessment" with no supporting or corroborating evidence that is unrefuted.
19 This means that we have to find some way to prove that the IRS has made their assessment of taxes due without any
20 legally admissible information or *prima facie* evidence. See also:
21 <http://famguardian.org/PublishedAuthors/Indiv/MeadorDan/Articles/ReqForAssessmtCert-020801.htm>
22 11. Show that any evidence the IRS has of taxable income was in error and has been refuted with corrected W-2’s and
23 1099’s showing zero income.
24 12. Challenge all presumptions that the jury and the courts might have and make it clear to the jury that such presumptions
25 are a violation of due process of law under the Fifth and Fourteenth Amendments. Each fact or presumption asserted
26 by either party must be proved by evidence from a competent witness, and attorneys cannot be witnesses. See sections
27 2.8.2 of our *Great IRS Hoax* book and 2.4.5 earlier for information about common presumptions.

28 If you would like a good example of how to do all the above, refer to our Answer to Petition for Permanent Injunction at:

29 <http://famguardian.org/Subjects/Taxes/CaseStudies/ChrisH/IRS/IRS0082-20050523.pdf>

30 The Federal courts have long held that when an American as shown that the IRS made an assessment without any
31 supporting evidence, the burden of proof is shifted to the IRS. Below is the origin of why the courts must do this:

32 TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES
33 PART I - THE AGENCIES GENERALLY
34 CHAPTER 5 - ADMINISTRATIVE PROCEDURE
35 SUBCHAPTER II - ADMINISTRATIVE PROCEDURE
36 [Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision](#)

37
38 (d) Except as otherwise provided by statute, [the proponent of a rule or order has the burden of proof](#). Any oral
39 or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion
40 of irrelevant, immaterial, or unduly repetitious evidence. [A sanction may not be imposed or rule or order](#)
41 [issued except on consideration of the whole record or those parts thereof cited by a party and supported by](#)
42 [and in accordance with the reliable, probative, and substantial evidence](#). The agency may, to the extent
43 consistent with the interests of justice and the policy of the underlying statutes administered by the agency,
44 consider a violation of section [557\(d\)](#) of this title sufficient grounds for a decision adverse to a party who has
45 knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present
46 his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-
47 examination as may be required for a full and true disclosure of the facts. In rule making or determining claims
48 for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced
49 thereby, adopt procedures for the submission of all or part of the evidence in written form.

50 However, the IRS can escape their burden of proof by abusing the Law of Presumption and making an unchallenged
51 assertion that is ridiculous or unfounded or downright wrong. For instance, they can erroneously call us a “taxpayer: and as
52 long as we don’t challenge their ridiculous assertion, then the presumption is that they are correct! Here are two cases that

1 talk about the burden of proof, and note how we underlined the word “taxpayer” so you can see how it was used to create a
2 false presumption:

3 Once the Government has carried its initial burden of introducing some evidence linking the taxpayer with
4 income producing activity, the burden shifts to the taxpayer to rebut the presumption by establishing by a
5 preponderance of the evidence that the deficiency determination is arbitrary or erroneous. (Cites omitted)."
6 [Rapp v. Commissioner, 774 F.2d 932, 935 (9th Cir. 1985)]

7 "...[t]he discussion of the burden of proof in Foster applies only to the procedural effects of the presumption
8 that an assessment is accurate. Once a taxpayer has introduced evidence sufficient to support a finding that the
9 assessment is wrong, Foster prevents the Government from simply resting on the presumption and requires it to
10 come forward with some evidence to support a conclusion that the assessment is correct in spite of the
11 taxpayer's evidence. But the taxpayer continues to bear the risk of nonpersuasion. Foster does not relieve the
12 taxpayer of the burden of proving the government's assessment wrong by a preponderance of evidence."
13 [Higginbotham v. United States, 556 F.2d 1173, 1176 (4th Cir. 1977)]

14 The very important thing to remember is that the above two rulings use the word “taxpayer”, which as defined in 26 U.S.C.
15 §7701(a)(14) as a person “subject to” the tax in question, which is another way of saying they are "liable". Since most
16 people are “U.S. nationals” and “nonresident aliens” per the I.R.C., they are “nontaxpayers” and are not affected by the
17 above ruling. Unless and until a law has been produced that specifically makes you liable for a specific tax, then you are
18 presumed to be a “nontaxpayer”.

19 "In the interpretation of statutes levying taxes it is the established rule not to...enlarge their operations so as to
20 embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the
21 government, and in favor of the citizen."
22 [Gould v. Gould, 245 U.S. 151 (1917)].

23 It would therefore be erroneous and damaging for us to cite as authority any court ruling or statute mentioning the word
24 “taxpayer” because then we have made ourselves “liable”. It would be just as damaging to our interests to allow the
25 government to use the word “taxpayer” without being corrected for each such abuse of the word, because it creates a false
26 presumption and shifts the burden of proof onto us. A good analogy is that if they call us a whore, and we don’t refute it,
27 then from that point on, the burden of proof falls on us to prove that we aren’t a whore. Do you see the point? For
28 instance, we wouldn’t want to cite the statute below, because it doesn’t apply to “nontaxpayers”:

29 26 U.S.C. Sec. 7491. Burden of proof

30 (a) Burden shifts where taxpayer produces credible evidence

31 (1) General rule

32 If, in any court proceeding, a taxpayer [What about "nontaxpayers"? Where are they covered?] introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the
33 taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue.

36 (2) Limitations

37 Paragraph (1) shall apply with respect to an issue only if -

38 (A) the taxpayer has complied with the requirements under this title to substantiate any item;

39 (B) the taxpayer has maintained all records required under this title and has cooperated with reasonable
40 requests by the Secretary for witnesses, information, documents, meetings, and interviews; and

41 (C) in the case of a partnership, corporation, or trust, the taxpayer is described in section 7430(c)(4)(A)(ii).
42 Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section 645(b)(1)) with respect
43 to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable
44 date (as defined in section 645(b)(2)).

45 (3) Coordination

1 Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of
2 proof with respect to such issue.

3 (b) Use of statistical information on unrelated taxpayers

4 In the case of an individual taxpayer, the Secretary shall have the burden of proof in any court proceeding with
5 respect to any item of income which was reconstructed by the Secretary solely through the use of statistical
6 information on unrelated taxpayers.

7 (c) Penalties

8 Notwithstanding any other provision of this title, the Secretary shall have the burden of production in any court
9 proceeding with respect to the liability of any individual for any penalty, addition to tax, or additional amount
10 imposed by this title.

11 Do you know why the government even needs the above statute to begin with? Because without it, the fundamental maxim
12 of our legal system would apply, which is that a person is "innocent until proven guilty", which would create an impossible
13 burden of proof for the government to meet without the active participation of the accused individual by fooling him into
14 thinking he doesn't have any rights and is "liable" for the tax as a "taxpayer". Basically, by calling you a "taxpayer", the
15 government makes you "guilty until you prove yourself innocent with evidence", which they then use against you in the
16 future in violation of the Fifth Amendment. This whole statute was written to shift the burden of proof to innocent and
17 ignorant people who don't understand that they are not "taxpayers", because no one in the government nor any of the IRS
18 publications ever told them what a "nontaxpayer" was or that they fall in this category. It's basically a ruse: a trick to steal
19 your money and it's so slick that only the most seasoned lawyer will even realize what happened!

20 **VERY IMPORTANT:** At the same time, the burden of proof rests squarely on us to demonstrate that we are NOT
21 U.S.** citizens subject to the jurisdiction of the federal court nor "taxpayers". This is done by following the steps found
22 in section 2.5.3.13 to develop evidence supporting this conclusion.

23 So, now it is a matter of getting the IRS to allow us to have our due process right to confront and cross-examine the adverse
24 witnesses against us (typically the employers who made prima facie claims on W-2's and/or 1099's), as well as have the
25 meeting to make our defense, and thus make a complete administrative record of our efforts to carry and shift the burden of
26 proof.

27 Since the Treasury Department is well aware of our arguments regarding the claims of employers and payors, and the
28 personnel at the IRS have never heard of the procedure that I have discovered in the law as revealed in section 5.4.3 of our
29 Great IRS Hoax book ("Constitutional Due Process Rights in the Context of Income Taxes"), it is not too difficult to
30 understand why the IRS does not want to provide the Examination Interview, the prima facie evidence (which they do not
31 have), or summons their witnesses.

32 If the IRS persists in their denial of due process in contempt of the laws enacted by the Congress and our rights, pursuant to
33 Articles 1&5 of the Bill of Rights, shouldn't this warrant Congressional inquiry and action?

34 We want to share another area that people need to re-focus in a more productive direction. The military flag in the courts
35 issue. Many "patriots" have discovered that the flag in the court room is a gold-fringed maritime or admiralty flag.
36 Extensive research has been done on the subject. The research indicates that there can be no doubt that the court displays a
37 maritime flag. **Wrong Focus!** It is obvious the court is a court of maritime jurisdiction enforcing maritime contracts.
38 Many patriots have gone to jail challenging the jurisdiction of the maritime flag. The courts have combined all four areas
39 law, equity, admiralty and maritime into one "civil" system operating mainly under maritime/admiralty law.

40 Change focus from challenging the military flag toward challenging the "presumed" contract that give admiralty/maritime
41 venue and subject matter jurisdiction. We must rebut the presumption of the contract and shift the burden of proof.
42 Defendant could shift this burden of proof by admitting a simple affidavit into evidence of the case stating that the
43 defendant denies that he signed any contract or other obligation that binds him to the maritime or admiralty jurisdiction.
44 Also stating defendant did not convey any interest, right or title of himself or his private property to the State, etc.. If these
45 facts are properly admitted into evidence, the burden of proof is shifted to the prosecutor to prove the existence of the
46 contract or other obligation by admitting the original "contract" into evidence, and this must be done by the real party in

1 interest, whoever it is, not a "no interest" third party like the IRS. (**Key: IRS is NOT the "real party in interest" and IRS has**
 2 **no first hand knowledge to base testimony on.**) Now you want to demand the "real party in interest" be put on the witness
 3 stand to testify with first hand knowledge.

4 If the government is unable or unwilling to admit the contract or other obligation into evidence, and produce the "real
 5 party" as a witness to testify on first hand knowledge, then its case falls apart absent proof of jurisdiction . If the prosecutor
 6 refuses to withdraw the claim and the judge refuses to dismiss the case, they will be proceeding without subject matter
 7 jurisdiction. With no subject matter jurisdiction, the judge and other officers of the court have no official or judicial
 8 immunity and can be held personally and criminally liable for wrongdoing. The courts have held:

9 *"When a judge knows that he lacks jurisdiction, or acts in the face of clearly valid statutes expressly depriving*
 10 *him of jurisdiction, judicial immunity is lost."*
 11 *[Rankin v. Howard, 633 F.2d 844 (1980), cert. den.; Zeller v. Rankin, 101 S.Ct. 2020, 451 U.S. 939, 68 L.Ed 2d*
 12 *326]*

13 *"A judge must be acting within his jurisdiction as to subject matter and person, to be entitled to immunity from*
 14 *civil action for his acts."*
 15 *[Davis v. Burris, 51 Ariz. 220, 75 P.2d 689 (1938)]*

16 *"When a judicial officer acts entirely without jurisdiction or without compliance with jurisdiction requisites he*
 17 *may be held civilly liable for abuse of process even though his act involved a decision made in good faith, that*
 18 *he had jurisdiction."*
 19 *[Little v. U.S. Fidelity & Guaranty Co., 217 Miss. 576, 64 So. 2d 697]*

20 *"No judicial process, whatever form it may assume, can have any lawful authority outside of the limits of the*
 21 *jurisdiction of the court or judge by whom it is issued; and an attempt to enforce it beyond these boundaries is*
 22 *nothing less than lawless violence."*
 23 *[Ableman v. Booth, 21 Howard 506 (1859)]*

24 *"We (judges) have no more right to decline the exercise of jurisdiction which is given, than to usurp that which*
 25 *is not given. The one or the other would be treason to the Constitution."*
 26 *[Cohens v. Virginia, 6 Wheat. 264 (1821), and U.S. v. Will, 449 U.S. 200 (1980)]*

27 Maybe if the court refuses to back off the defendant should demand that the judge take mandatory judicial notice of the
 28 above cases and similar cases. If the court still does not back off and worse comes to worse, the defendant should raise the
 29 issue of subject matter jurisdiction after trial and before sentencing at allocution. Allocution must be demanded before
 30 sentencing or the right is presumed waived. If the rats still don't back off the defendant can make a direct appeal to the
 31 appellate court and on to the Supreme Court of the United States; he can file petitions for the writ of habeas corpus; he can
 32 sue the perpetrators, i.e., the cop for champerty, the lawyer for barratry and bringing a case with unclean hands, the judge
 33 for lack of jurisdiction, and all of them for conspiracy to fraudulently conceal the true nature and cause of the accusation,
 34 and maybe even for RICO. It is never too late to challenge subject matter jurisdiction. It ain't over until the defendant
 35 gives up.

36 **WARNING!:** If you go into federal court claiming to be a nonresident alien who wants his constitutional rights
 37 respected in regards to federal income taxes, be careful! We'd like to remind you that litigation in the federal courts
 38 relating to federal income taxes, under 28 U.S.C. §2201, cannot address constitutional rights as a remedy to escape liability
 39 if you are claiming lack of federal citizenship or Natural Born Sovereign Citizenship status. You can only succeed in court
 40 against federal income taxes on the basis of Constitutional rights if you can force the litigation into a common law court or
 41 state court! Please go back and reread section 5.6.9.2 again to learn how to do this.

42 2.5.5.10 Challenge All Federal Criminal Indictments

Related forms:

-  [IRS Due Process Meeting Handout](#)

Related research:

- [Dept. of Justice Criminal Tax Manual](#)-excellent resource

- [Are You Required to File Form 1040?-Not According to the Federal Register!](#)- The form W-2 is considered a satisfactory substitute for a form 1040.
- [Tax Deposition Questions](#)-depose the U.S. Attorney and ask him these questions to get him shaking in his boots.
- "income" defined-(**HOT!**) its NOT what you think it is, folks!
- "Taxpayer" v. "Nontaxpayer"-Which One are You?- If you give the wrong or incorrect answer, you will fool the government into thinking that you have no Constitutional rights!
- [Authorities on Jurisdiction of Federal Courts \(HOT!\)](#)-check this out. Very enlightening!
- [Administrative Procedure](#)-Details on IRS administrative procedure requirements
- [U.S. Attorney Manual §9-20.000: Maritime, Territorial, and Indian Jurisdiction](#)-Defines extent of federal jurisdiction
- [U.S. Attorney Manual §6-4.200: Tax Division Jurisdiction and Procedures](#)-Defines extent of DOJ, Tax Division jurisdiction and operating procedures
- [U.S. Attorney Manual §9-4.139: Statutes Assigned by Citation, 26 U.S.C. Internal Revenue Code](#)-any statute not specifically listed here CANNOT be defended or enforced by a U.S. Attorney! Note that 7201 (Tax Evasion) and 7203 (Willful Failure to File) are listed as having NO AGENCY WITH INVESTIGATIVE JURISDICTION!
- [U.S. Atty Manual §54: Primer on IRS Summons Enforcement](#)-excellent summary of IRS summons powers
- [TRAC IRS](#)-statistics on IRS behavior

1 An indictment is a written accusation by the government that a person has committed a crime. The United States
 2 Department of Justice (DOJ) is the organization in the federal government responsible for making indictments and
 3 prosecuting U.S. citizens for federal crimes. They do this as a way to keep the rest of the sheep scared so they will continue
 4 volunteering for an income tax they don't owe.

5 Most of the Internal Revenue Code is quite harmless, but there are three criminal statutes in particular that can and often do
 6 land people in jail and result in liability for fines. Here are the three criminal statutes:

- 7 1. Tax Evasion, 26 U.S.C. §7201
 8 2. Willful Failure to File, 26 U.S.C. §7203
 9 3. Making a false or fraudulent statement, 26 U.S.C. §7206

10 In the vast majority of cases, persons who have been found guilty under these statutes were "nationals" who mistakenly
 11 thought they were "U.S. citizens" and who were ignorant about the law and especially federal jurisdiction. In the event that
 12 they had legal counsel, their legal counsel must have been equally uninformed about federal jurisdiction. Recall from
 13 Chapter 5 of this book that most people are "Nationals", are not "U.S. citizens", and are "nonresident aliens" with respect to
 14 the foreign jurisdiction of the Internal Revenue Code. Most Americans also happen to reside outside of the territorial
 15 jurisdiction of the "United States**" government and outside of the federal zone and therefore cannot be the proper subject
 16 of foreign jurisdiction of the Internal Revenue Code. We would speculate that most of the lawyers who work for the
 17 Department of Justice know this but would never admit it, because it would make their authority and their job largely
 18 irrelevant to most Americans. Because of this, the IRS and the DOJ both have a vested interest in making sure that the very
 19 limited jurisdiction of the U.S. government is not revealed to the general populace, and to choose their legal court battles
 20 very carefully to single out those persons (sheeple) who are unfamiliar with their jurisdiction and assume that they have
 21 jurisdiction. They will only pick fights they know they can win, and in most cases, the ignorance of their opponent is their
 22 most effective weapon for obtaining jurisdiction over "Nationals" outside of the federal zone. We can thank our deficient
 23 public education system and docile populace for the fact that there are plenty of ignorant people they can pick on and make
 24 an example out of, many of whom are famous celebrities who get a lot of press coverage.

25 In order to challenge criminal tax indictments, we must be very familiar with the U.S. Constitution and the structure of the
 26 federal courts system. As we have said repeatedly throughout this book, the federal government has no jurisdiction outside
 27 the territorial boundaries of the federal zone and Subtitle A income taxes only apply to "U.S. citizens" born inside the
 28 federal zone no matter where they reside. To be successful, we must recognize that there are two types of federal courts:

- 29 1. **Article 1 Legislative/Administrative Courts**. These courts are created by Congress through legislation under the
 30 authority of Article 1, Section 8, Clause 17 of the U.S. constitution to administer the laws that govern the federal zone
 31 only. The only way they can or should be used for issues outside the federal zone is by stipulation of BOTH parties to
 32 the controversy, which many people misguidedly do by implication and without knowing it whenever they file a suit in
 33 such a court. By default, if the statute creating the court does not specifically mention that the court is an Article III

court, then the court is assumed to be an Article I court. These courts may address matters of “public right” and handle matters between the federal government and other parties. They deal mainly with matters susceptible to “judicial determination” but not requiring it, which means they deal primarily with administrative law. Below is a description of the Article 1 courts as defined by the Supreme Court in the case of [American Ins. Co. v. 356 Bales of Cotton, 26 U.S. 511 \(1828\)](#):

"These courts, then, are not constitutional courts, in which the judicial power conferred by the Constitution on the general government, can be deposited. They are incapable of receiving it. They are legislative courts, created in virtue of the general right of sovereignty which exists in the government, or in virtue of that clause which enables Congress to make all needful rules and regulations, respecting the territory belonging to the United States. The jurisdiction with which they are invested, is not a part of that judicial power which is defined in the 3rd article of the Constitution, but is conferred by Congress, in the execution of those general powers which that body possesses over the territories of the United States."

[American Ins. Co. v. 356 Bales of Cotton, 26 U.S. 511 (1828)]

The Court went on to hold that admiralty jurisdiction can be exercised in the States only in those courts which are established in pursuance of Article III but that the same limitation does not apply to the territorial courts, for in legislating for them "Congress exercises the combined powers of the general, and of a state government." Among the matters susceptible of judicial determination, but not requiring it, that may be decided by Article 1 courts are claims against the United States¹²⁶, the disposal of public lands and claims arising therefrom¹²⁷, questions concerning membership in the Indian tribes¹²⁸, and questions arising out of the administration of the customs and internal revenue laws¹²⁹. Other courts similar to territorial courts, such as consular courts and military courts martial, may be justified on like grounds¹³⁰. Article 1 Courts include the following:

- 1.1. [U.S. Tax Court](#), formerly an independent agency in the Treasury Department, but by the Tax Reform Act of 1969, Sec. 951, 83 Stat. 730, 26 U.S.C. §7441, made an Article I court of record
 - 1.2. [Court of Veterans Appeals](#), Act of Nov. 18, 1988, 102 Stat. 4105, 38 U.S.C. §7151
 - 1.3. [U. S. Court of Military Appeals](#), strictly speaking, is not part of the judiciary but is a military tribunal, 10 U.S.C. §867, although Congress designated it an Article I tribunal and has recently given the Supreme Court certiorari jurisdiction over its decisions.
2. **Article III Constitutional Courts**. These courts are created under the authority usually of the Constitution and are the only courts that can hold admiralty jurisdiction that can be exercised inside the States. They are also the only courts that may deal with matters requiring judicial determination, and which involve “private rights” or constitutional rights.
 - 2.1. [Federal District Courts](#). Magistrate judges are adjuncts of the District Courts, see *infra*, n. 105, and perform a large number of functions, usually requiring the consent of the litigants. See *Gomez v. United States*, [490 U.S. 858](#) (1989); *Peretz v. United States*, [501 U.S. 923](#) (1991). They can also deal with matters requiring judicial determination (except income taxes, as per [28 U.S.C. §2201](#)) and involving private rights of Americans inside the 50 union states and outside of federal territorial jurisdiction.
 - 2.2. [Federal Circuit Courts](#). These courts handle appeals from the Federal District Courts.
 - 2.3. [U.S. Supreme Court](#), created by Article III of the Constitution.
 - 2.4. [Court of International Trade](#), which was declared an Article III court in 1956 (see <http://caselaw.lp.findlaw.com/data/constitution/article03/01.html#5>, see Courts of Specialized Jurisdiction)

If you would like more background information on the above subject, we refer you to the following URL from the Findlaw website.

<http://caselaw.lp.findlaw.com/data/constitution/article03/01.html - 5>

¹²⁶ *Gordon v. United States*, [117 U.S. 697](#) (1864); *McElrath v. United States*, [102 U.S. 426](#) (1880); *Williams v. United States*, [289 U.S. 553](#) (1933). On the status of the then-existing Court of Claims, see *Glidden Co. v. Zdanok*, [370 U.S. 530](#) (1962).

¹²⁷ *United States v. Coe*, [155 U.S. 76](#) (1894) (Court of Private Land Claims).

¹²⁸ *Wallace v. Adams*, [204 U.S. 415](#) (1907); *Stephens v. Cherokee Nation*, [174 U.S. 445](#) (1899) (Choctaw and Chickasaw Citizenship Court).

¹²⁹ *Old Colony Trust Co. v. CIR*, [279 U.S. 716](#) (1929); *Ex Parte Bakelite Corp.*, [279 U.S. 438](#) (1929).

¹³⁰ See *In re Ross*, [140 U.S. 453](#) (1891) (consular courts in foreign countries). Military courts may, on the other hand, be a separate entity of the military having no connection to Article III. *Dynes v. Hoover*, [61 U.S. \(20 How.\) 65, 79](#) (1857).

Very noteworthy of the above treatise about the courts on the Findlaw website is the notable *absence* of any mention of which type of court the federal District and Circuit courts are. This should raise a red flag for you and serve as a reminder that these courts may be Article 1 courts, which many people believe they are. You could be sure that the website would mention these as Article III courts if in fact they were, because people in the legal profession will always try to make their profession seem as important and influential as they can. The absence of a mention of the District and Circuit courts above is one more example of how the legal profession would appear to be colluding to expand the jurisdiction of these courts by hiding information about their authority, which does not extend beyond the federal zone nor may it involve the “private rights” of Americans who are “Nationals” and not “U.S. citizens”. To put it bluntly, the federal District and Circuit courts are irrelevant to the average American, who in most cases is a “national” living outside of the federal zone! The emperor clearly has no clothes but simply doesn’t like being reminded of that fact!

Another important consideration in federal courts is the juries. Jurors who serve on federal trials must be “U.S.** citizens” or they can’t serve on jury duty!. In all criminal trials, the Seventh Amendment to the U.S. Constitution guarantees a trial by jury. See the following URL for further information on this subject:

<http://caselaw.lp.findlaw.com/data/constitution/amendment07/index.html>

The jury *must* be comprised of a jury of one’s *peers*. Private Americans, also called “Natural Born Sovereign Citizens”, who are typically “Nationals” and not “U.S. citizens” and who typically do not live inside the federal zone of the U.S.** must therefore be tried by a jury of people who are similarly situated. *However, such a jury simply cannot exist in a federal courtroom, because all the jurors must be “U.S. citizens” to serve on the jury!* Therefore, there can be no such thing as a fair trial in a federal courtroom for a U.S. national who lives outside the federal zone and that basis (improper jury selection) alone is usually sufficient to get any indictment thrown out for cause!

In state courts, the situation is exactly the same. Most states require you to be a “U.S. citizen” to serve on a jury in a state court. This has the result of excluding “Nationals” from serving on jury duty, which in turn ensures that only socialists and federalists serve on jury duty, and these people are definitely not your peers if you insist on being a national! The tactics above for having criminal indictments dismissed in federal courts therefore are also just as effective in state courts.

2.5.5.11 Sue the IRS If They Delay the Requested Refund >1 Year

Related resources:

- [Sovereignty Forms and Instructions, Instructions](#), step 5.1: "[Understand the Tax Litigation Process](#)"
- [Secrets of the Legal Industry](#)-by Richard Cornforth. Instructions on how to sue people who violate your rights.
- [Rule 4 of Federal Rules of Civil Procedure \(FRCP\): Summons](#)

Related forms:

- [Civil action for refund of private earnings withheld](#)

Related references:

- [26 U.S.C. §7422: Civil Actions for Refund](#)-statute for use ONLY by "taxpayers" to get refunds. Use 26 U.S.C. §7426 if you are a "nontaxpayer".
- [26 U.S.C. §7426: Civil Actions by persons other than taxpayers](#)-use this statute as authority to sue as a "nontaxpayer"
- [28 U.S.C. §1346\(a\)\(1\)](#): United States as defendant-authority for refunds in Court of Claims
- [28 U.S.C. §1491\(a\)\(1\): Claims against United States generally](#)--authority for refunds in the Court of Claims
- [Full Payment Rule](#)-Sovereignty Forms and Instructions, Cites by Topic. NOTE: The Full Payment Rule ONLY applies to "taxpayers". It has never been applied involuntarily upon "nontaxpayers".
- [Keene Corp. v. United States, 508 U.S. 200, 214 \(1993\)](#)-says that the Court of Claims lacks jurisdiction to hear tort cases against the United States. See also Gerald Brown v. United States, No. 96-5107 (1997, Federal Circuit)

“***Let nothing be done through selfish ambition or conceit***, but in lowliness of mind let each esteem others better than himself. Let each of you look out not only for his own interests, but also for the interests of others.”
 [Philippians 12:3-4, Bible, NKJV]

1 *"But the wisdom that is from above is first pure, peacable, gentle, willing to yield, full of mercy and good fruits,
2 without partiality or hypocrisy."*
3 [James 3:17, Bible, NKJV]

4 *"Do not go hastily to court; for what will you do in the end, when your neighbor has put you to shame? Debate
5 your case with your neighbor, and do not disclose the secret to another; lest he who hears it expose your shame,
6 and your reputation be ruined."*
7 [Prov. 25:8-10, Bible, NKJV]

8 Before proceeding with this section, make sure you read section 2.5.4.12, which talks about how to request a refund from
9 the IRS, and which also addresses many of the litigation issues.

10 It is very common for the IRS to delay, frustrate, exasperate, and obfuscate providing refunds properly and legally
11 requested using the procedures on this website. We cite as an example the tactics the IRS has used and continues to use
12 with Larken Rose at <http://www.taxableincome.net>. IRS has completely ignored his correspondence, delayed his refunds,
13 and bungled the administrative handling of his case for over two years and counting so they don't have to deal with the
14 issues he raises. We would assume they are probably trying to wait until the statute of limitations expires and hoping that he
15 will just give up and not litigate his case, presumably because the cost of litigation would exceed the amount that is owed to
16 him. That is why you need to act swiftly and decisively. Suing for interest on the money they are illegally holding onto is a
17 way to increase your leverage. If the IRS falsely claims that it can charge massive penalties and interest, then what is good
18 for the goose is also ought to be good for the gander! Treat them the same way to get them just as motivated as they want
19 you to be to settle!

20 **WARNING:** Before you proceed to sue, you should be aware that your refund suit can raise no more issues than those
21 contained in your original refund claim you sent to the IRS. That's why we recommend sending a copy of chapters 1
22 through 6 of this book with your Request for Refund claim so you can use ANY of the arguments in this book in your
23 lawsuit!

24 Before we proceed to talk about how to sue, the following is something you should be aware of, from the U.S. Constitution
25 Annotated at <http://caselaw.lp.findlaw.com/data/constitution/amendment05/13.html#6>:

26 *Right to Sue the Government .--A right to sue the Government on a contract is a privilege, not a property right
27 protected by the Constitution.¹³¹ The right to sue for recovery of taxes paid may be conditioned upon an appeal
28 to the Commissioner and his refusal to refund.¹³² There was no denial of due process when Congress took away
29 the right to sue for recovery of taxes, where the claim for recovery was without substantial equity, having arisen
30 from the mistake of administrative officials in allowing the statute of limitations to run before collecting a
31 tax.¹³³ The denial to taxpayers of the right to sue for refund of processing and floor stock taxes collected under
32 a law subsequently held unconstitutional, and the substitution of a new administrative procedure for the
33 recovery of such sums, was held valid.¹³⁴ Congress may cut off the right to recover taxes illegally collected by
34 ratifying the imposition and collection thereof, where it could lawfully have authorized such exactions prior to
35 their collection.¹³⁵*

36 Also keep in mind the following critical information about suing for refunds from Bouvier's Law Dictionary, Vol. II, Third
37 Revision, Eighth Edition, 1914, pp. 3230-3238:

38 *"Income tax: In order to invoke the powers of a court of equity to restrain the collection of illegal taxes, the
39 case must be brought within the well recognized foundations of equitable jurisdiction [* * *] and it must clearly
40 appear not only that the tax is illegal, but that the property owner has no adequate remedy at law, and that
41 there are special circumstances bringing the case under some recognized head of equity jurisdiction... " [Cites
42 omitted.]*

43 *"Taxes become a lien on property only by statute..."*

¹³¹ Lynch v. United States, [292 U.S. 571, 581](#) (1934).

¹³² Dodge v. Osborn, [240 U.S. 118](#) (1916).

¹³³ Graham & Foster v. Goodcell, [282 U.S. 409](#) (1931).

¹³⁴ Anniston Mfg. Co. v. Davis, [301 U.S. 337](#) (1937).

¹³⁵ United States v. Heinszen & Co., [206 U.S. 370, 386](#) (1907).

1 “Taxes illegally assessed and paid may always be recovered back, if the collector understands from the payor
 2 that the taxes are regarded as illegal and that suit will be instituted to compel the refunding of them; *Erskine v.*
 3 *Van Arsdale*, 15 Wall. (U.S.) 75, 21 L.Ed. 63, a case of internal revenue taxes.”

4 “Where a state official receives money for a tax paid under duress with notice of its illegality, he has no right to
 5 it and the name of the state does not protect him from suit; *Atchison, T. & S. F. R. Co. v. O'Connor*, 223 U.S.
 6 280, 32 Sup.Ct. 216, 56 L.Ed. 436, Ann.Cas. 1913C, 1050.”

7 The rule is firmly established that taxes voluntarily paid cannot be recovered back, and payments with
 8 knowledge and without compulsion are voluntary; when paid under protest or with notice of suit, a
 9 recovery may, on occasion, be had, although, generally speaking, even protest or notice will not avail if
 10 the payment be made voluntarily, with full knowledge, and without any coercion by the actual or
 11 threatened exercise of power possessed, or supposed to be possessed, over person or property, from which
 12 there is no means of immediate relief than payment; *Chesbrough v. United States*, 192 U.S. 253, 24
 13 Sup.Ct. 262, 48 L.Ed. 432 (purchase of war revenue stamps for deed without protest or notice).”
 14 *[Bouvier's Law Dictionary, Vol. II, Third Revision, Eighth Edition, 1914, pp. 3230-3238]*

15 In suing the government you need to choose your forum (that is court) carefully based on what you can afford and based on
 16 where you are most likely to achieve success given your circumstances. There are three places you can initiate a suit for the
 17 refund: Tax Court, District Court, or the Court of Claims. We have prepared a table summarizing the characteristics of
 18 each court below:

19 **Table 2-16: Civil Tax Litigation Comparison of Courts¹³⁶**

#	<i>Characteristic</i>	<i>COURT</i>		
		<i>Tax Court</i>	<i>District Court</i>	<i>Claims Court</i>
1	<i>“Taxpayers” must pay before filing suit</i>	No	Yes	Yes
2	<i>Jury trial available</i>	No	Yes	No
3	<i>Appeal from adverse decision to which court</i>	U.S. Circuit Courts of Appeals; based on taxpayer’s residence	Same as Tax Court	Federal Circuit Court of Appeals
4	<i>Precedent followed</i>	Circuit Ct. of Appeals to which appeal lies; based on taxpayer’s residence	Same as Tax Court	Federal Circuit Ct. of Appeals; former Ct of Claims
5	<i>Established under Art. I or Art III of U.S. Const’n</i>	Art. I	Art. III	Art. I
6	<i>Respondent (party against whom suit filed)</i>	Commissioner of I.R.S.	United States	United States
7	<i>Government represented by attorneys from</i>	Appeals Division of Office of Chief Counsel; District Counsel	Tax Division, U.S. dep’t of Justice	Same as U.S. Dist. Ct.
8	<i>Requirements</i>	Any tax suit	1. Any suit 2. See 26 U.S.C. §7422 and 28 U.S.C. §1346(a)(1) for jurisdiction.	1. Refund suits only. 2. Relaxed evidentiary rules. Judges know more about tax law than district courts because more specialized. Aliens may sue for refund under 28 U.S.C. §2502 . 3. No claims for refund allowed for penalties under 26 U.S.C. §6700 or 6701 . 4. See 26 U.S.C. §7422 and 28 U.S.C. §1346(a)(1) for jurisdiction.
9	<i>Judges</i>	15 year term	Life appointment	15 year term. Can serve up to two terms.
10	<i>Location to litigate</i>	Based on Wash., D.C. but Judge travels throughout country holding trials.	Regional district court building.	Based on Wash., D.C. but Judge travels throughout country holding trials.

20 The only one of the three choices of forum (that is, which "court") in the table above that includes a jury trial is U.S.
 21 District Court, which is what we therefore recommend. Tax court has the advantage of being convenient and not requiring
 22 you to pay the taxes before litigating, but the disadvantages far outweigh the advantages, because:

¹³⁶ Adapted from Tax Procedure and Tax Fraud, Patricia T. Morgan, 1999, West Group, ISBN 0-314-06586-5, page 127.

1. You don't have to pay the tax up front, but the flip side of this is that the Tax Court can ADD to your assessment and increase the amount you owe, whereas the District Courts cannot. It's therefore riskier.
2. You forever surrender your right to trial by jury, both during the trial and during the appeal. The entire trial is decided by a judge, who is most likely NOT going to rule against the government or in your favor under any circumstances, even if everything you have said is correct. Tax court is a kangaroo court.
3. Because Tax Court is an Art. I court under the Constitution and is a Creation of Congress, then it only has territorial jurisdiction under Art. I, Section 8, Clause 17 of the Constitution, which means it can only make rulings that apply within the federal zone. Chances are good that you don't live in the federal zone, so technically, they have no jurisdiction unless you are stupid enough to give it to them by using this court. It's assumed that if you file suit in Tax Court, that you are volunteering to grant them jurisdiction that they otherwise wouldn't have. Don't give them jurisdiction they don't otherwise have, and put your future at the mercy of an ignorant person masquerading as a judge who isn't even necessarily a lawyer (with no jury) who is paid with money he extorts from you!

Suing in the Court of Claims:

- Do not sue in the Court of Claims if you are suing individual agents for a tort. Here is why:

The sole question on appeal is whether the Court of Federal Claims is correct in concluding that it does not have subject matter jurisdiction over the Brown and Darnell complaints. The trial court's decision to dismiss a complaint for lack of jurisdiction is a question of law subject to complete and independent review by this Court. Shearin v. United States, 992 F.2d 1195 (Fed. Cir. 1993).

Appellants assert that, because their income taxes and penalties were wrongfully assessed and collected, they are deserving of damages for Fourth Amendment violations and exemplary damages. Appellants adamantly argue that they are suing for damages and not for the recovery or refund of any income tax or penalty. Because their claims are not for tax or penalty refunds, their claims do not fall within the jurisdiction of the Court of Federal Claims pursuant to 28 U.S.C. §§ 1346(a)(1) and 1491, the statutes that give the Court of Federal Claims jurisdiction over claims for tax refunds. Therefore, we address appellants' claims only as fraudulent assessments and fraudulent taking complaints.

The Court of Federal Claims is a court of limited jurisdiction. It lacks jurisdiction over tort actions against the United States. 28 U.S.C. § 1491(a); Keene Corp. v. United States, 508 U.S. 200, 214 (1993). Because Brown and Darnell's complaints for "fraudulent assessment[s]" are grounded upon fraud, which is a tort, the court lacks jurisdiction over those claims. L'Enfant Plaza Properties, Inc. v. United States, 645 F.2d 886, 892 (Ct. Cl. 1981). In addition, the gravamen of their "Fourth Amendment fraudulent taking" complaints is not in the taking, but in the fraudulent nature of the alleged taking. Since the "Fourth Amendment fraudulent taking" complaints, like the "fraudulent assessment[s]" claims, sound in tort, the Court of Federal Claims also lacks jurisdiction over those claims. Id.

Appellants argue that their "Fourth Amendment fraudulent taking" complaints are not grounded in tort, but are founded in the Constitution. Assuming, arguendo, that the appellants' argument has merit, the Court of Federal Claims would still lack jurisdiction over such complaints. Courts have consistently held that the jurisdiction of the Court of Federal Claims is limited to cases in which the Constitution or a federal statute requires the payment of money damages as compensation for their violation. E.g., United States v. Mitchell, 463 U.S. 206, 218 (1983); Murray v. United States, 817 F.2d 1580, 1582-83 (Fed. Cir. 1987). In the consolidated cases at hand, appellants complain of Fourth Amendment violations. The Fourth Amendment provides for the security of people "in their persons, houses, papers, and effects, against unreasonable searches and seizures." U.S. Const. amend. IV. However, the Fourth Amendment does not mandate the payment of money for its violation. Id. Because monetary damages are not available for a Fourth Amendment violation, the Court of Federal Claims does not have jurisdiction over a such a violation. See United States v. Mitchell, 463 U.S. at 218; Murray v. United States, 817 F.2d at 1582-83. Thus, even assuming Brown and Darnell's "Fourth Amendment fraudulent taking" complaints are founded in the Constitution, the claims are outside the jurisdiction of the Court of Federal Claims.

The exemplary damages demanded by appellants via Bivens actions are also outside of the jurisdiction of the Court of Federal Claims. In Bivens, the Supreme Court held that a party may, under certain circumstances, bring an action for violations of constitutional rights against Government officials in their individual capacities. Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics, 403 U.S. 388 (1971). The Tucker Act grants the Court of Federal Claims jurisdiction over suits against the United States, not against individual federal officials. 28 U.S.C. § 1491(a). Thus, the Bivens actions asserted by appellants lie outside the jurisdiction of the Court of Federal Claims.

The remainder of appellants' demands, which are for declaratory or injunctive relief, are also outside the jurisdiction of the Court of Federal Claims. The Tucker Act does not provide independent jurisdiction over such claims for equitable relief. United States v. King, 395 U.S. 1, 2-3 (1969).

1 Because the Court of Federal Claims does not have jurisdiction over the claims asserted by Brown and Darnell,
2 the trial judge properly dismissed their cases.

3 AFFIRMED
4 [Gerald Alan Brown and Charles Darnell v. United States, No. 96-5107 (Federal Circuit, 1997)]

5 If you want to sue for a Bivens Action, you must file the original action in a Circuit Court, Under Supreme Court Rule 22,
6 and ask for an article III judge from the Supreme Court to hear it. Some cases that provide instructional examples that we
7 recommend:

- 8 • Gerald Alan Brown and Charles Darnell v. United States, No. 96-5107 (Federal Circuit, 1997)
9 • Charles Darnell v. United States, No. 95-412T (Federal Court of Claims, 1996)
10 • Gerald Alan Brown v. United States, No. 95-367T (Federal Court of Claims, 1996)

11 **Tactics:**

VERY IMPORTANT! If you filed as or claim to be a “nonresident alien”, then you are a nontaxpayer and a citizen of a foreign state (as defined in [28 U.S.C. §1605](#)) not subject to the Internal Revenue Code.

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”

“The distinction between persons and things within the scope of the revenue laws and those without is vital.”
[*Long v. Rasmussen*, 281 F. 236 @ 238(1922).]

Because you are not subject to the Internal Revenue Code and are not a “taxpayer” as a “nonresident alien”, then you don’t have to pay any tax the IRS claims is due before you sue the government as shown in line 1 of the table above, since the authority for requiring that comes from Title 26 and only applies to “taxpayers”! The IRS is also not empowered to classify you as a “taxpayer” going into the litigation as follows:

“A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of ‘taxpayer’ is bestowed upon them and their property is seized...”
[*Botta v. Scanlon*, 288 F.2d. 504, 508 (1961)]

For that reason, in order to preserve your Constitutional rights, you must not base your claim on any part of the Internal Revenue Code or Title 26, because by doing so, you are subjecting yourself to its jurisdiction and must claim that you are a “taxpayer” to claim the benefits of that title, which you don’t want to do! Your claim must instead be based on what is called “diversity of citizenship” as defined in Article III, Section 2 of the Constitution. Do NOT claim statutory diversity of citizenship as described in [28 U.S.C. §1332](#), but rather claim constitutional diversity of citizenship based on Article III, Section 2. Statutory diversity of citizenship depends on the definition of “State” found in 28 U.S.C. §1332(d), which means a federal territory or possession, while constitutional diversity depends on the definition of “State” used in the Constitution, which means states of the Union and excludes federal territories and possessions.. The two types of diversity are therefore mutually exclusive and you should avoid confusing these two, because such confusion will undermine your sovereign immunity and grant the court jurisdiction that it might not otherwise have. You must base your claim on Constitutional rights and focus on the following issues:

2. Violation of due process.
3. Any crime listed in Title 18 (refer to section 6.9 of the *Tax Fraud Prevention Manual* for claims to use in this vain).
4. The Constitution of the United States of America.
5. [28 U.S.C. §1331](#).

If you don’t use a “diversity of citizenship” claim based on Article III, Section 2 of the Constitution and NOT 28 U.S.C. §1332, then the court by default will assume that you are a U.S. citizen, and as a

U.S. citizen, you can kiss your rights goodbye because the court will not allow you to use them in your claim! You must also demand in your pleading a *jury trial*, or you are guaranteed to not get one even though you are litigating in a District Court. The only reason to quote any part of the Internal Revenue Code is to substantiate your claim that you are a “nontaxpayer” *not subject* to the code and *not liable* in any way for any Internal Revenue Code tax found in Subtitle A. When you file your claim, be sure to emphasize with a notarized affidavit that you are *not a U.S. citizen*, but a *nonresident alien*. You also might want to include a certified copy of your birth certificate and get it admitted into evidence along with the affidavit to make your case air tight.

1 *It is very important to remember that the IRS is under a lot of pressure to control costs.* The most expensive part of what
2 they do is litigation against Americans who won’t cooperate with their fraud or “volunteer” to pay taxes for which they
3 aren’t liable. Because of this, the IRS is likely to be very judicious about who they pick a fight with in court. They love
4 picking fights with ignorant, disorganized, unprepared, and poor citizens who can’t defend themselves. That is why they
5 will try to steal or levy or seize your property just at the point when they think you will begin litigating, in violation of your
6 due process protections which you need to be very aware of. They figure, if they empty your pockets before you begin
7 your battle, then your chances of winning are reduced because you won’t be able to afford an expensive tax lawyer. They
8 will avoid battles they know they can’t win or which would cost more to litigate than the taxes that are involved. They may
9 make exceptions to the “cost-benefit” rule if you are a high profile person or tax freedom leader who they want to make a
10 “publicized example out of” to scare other citizens or followers of yours into “volunteering”.

11 If you have taken the “offensive” position we describe in this document, however, then they don’t have anything they can
12 use to blackmail or slander you or undermine you , and you will be in an optimal position to get your money back through
13 the courts. You will also be seeking a large enough refund to make it worth the while of an attorney to take on the case, if
14 you decide to delegate the litigation rather than hiring an attorney to do everything. The key, throughout your litigation, is
15 to make your case as “high maintenance”, costly, and difficult for the IRS as you legally can. At the same time, you want
16 to avoid the label of “vexatious litigant” that the court might try to slap on you, because this could cause an attorney fee
17 award against you by the court. It’s a delicate balancing act.

18 Throughout your litigation, remind yourself that this is a war of attrition. The first party who runs out of energy or money
19 or time or motivation is the one who loses. Don’t be the coward who gives up, because you will never get your freedom
20 back if you do! In this fight, the one who has the most “staying power” is the one who can litigate the most effectively,
21 inexpensively, and efficiently, who knows the most, and who is the most organized and motivated. The more of the
22 litigation you can handle on your own, the more staying power you will have because the less money it will cost you.
23 That’s why we emphasize getting you educated and functional in the legal arena throughout this book. After having read
24 this book and the forms and procedures on the Family Guardian Website, you will be much more knowledgeable and better
25 prepared than the vast majority of people who are litigating against the IRS, and you will know more about the tax laws
26 than most IRS agents know! You will be much more discriminating in choosing a tax attorney to act as your “coach” as
27 well, because of what you know. You will know what your rights are and how to protect and defend them in court. In
28 short, you’ll have a *big* advantage that will be difficult to overcome and the IRS will be much more likely to back down and
29 cave if you make sure they know this by every action you take. Words aren’t as convincing to the IRS as consistent,
30 disciplined, knowledgeable application of the tax laws and the integrity to follow through on *everything* you said you would
31 do the way you said you would do it.

32 26 U.S.C. §7422 identifies the legal restrictions that apply to a civil suit for refund of taxes paid. There are a lot of
33 restrictions you should be aware of deriving from this section, including:

- 34 1. You cannot pursue a civil action for refund until you first file a claim for refund.
- 35 2. You cannot go after the government if you have a suit against an individual employee for wrongdoing and that
36 employee assumes personal responsibility for the wrongdoing.
- 37 3. An IRS credit is treated as payment in full for any liability against the government. Other damages may apply,
38 however, but the statute does not identify whether those damages can include the same kind of exorbitant penalties and
39 interest the IRS commonly charges citizens when they underpay their taxes. See 26 U.S.C. §6673 for a guidance on
40 what kinds of sanctions and costs the courts can award in a civil suit against the IRS.
- 41 4. If the Citizen pursues litigation in the Tax Court, there is a stay for any litigation in Federal District Court or the Court
42 of Claims.
- 43 5. The suit must be against the United States and not against any officer or employee of the United States.

- 1 Under [26 U.S.C. §6532](#), you cannot commence a civil suit for refund of overpaid tax before 6 months as follows:

2 26 U.S.C. 6532: Periods of Limitation on Suits

3 (a) Suits by taxpayers for refunds

4 (1) General rule

5 "No suit or proceeding under section [7422](#)(a) for the recovery of any internal revenue tax, penalty, or other
6 sum, shall be begun before the expiration of 6 months from the date of filing the claim required under such
7 section unless the Secretary renders a decision thereon within that time, nor after the expiration of 2 years
8 from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the
9 disallowance of the part of the claim to which the suit or proceeding relates"

- 10 Below is a table that summarizes the statute of limitations for each of the forums you can choose:

11 **Table 2-17: Statutes of Limitation for Filing Suits¹³⁷**

Type of Action	Limitation Period	I.R.C. §
IRS assessment of tax deficiency	Generally 3 years after due date of return (or date actually received by IRS, if later)	6501(a)
Exceptions to normal 3-year limit: 1. No return filed. 2. Fraudulent return 3. Substantial omission from gross income.	No limit No limit 6 years	6501(c)(3) 6501(c)(1) 6501(e)
Claim for refund of overpaid tax	On or before later of: 3 years after return filed or 2 years after tax paid. If statute of limitations was extended by consent: on or before 6 months after expiration of extended period.	6511(a) 6511(c)(2)
Filing suit for refund of overpaid tax	<u>Not before</u> : 6 months from date of filing refund claim (with no response from IRS) or date of notice of disallowance. <u>Not after</u> : 2 years from date of notice of disallowance issued or 2 years from date statutory notice of disallowance was waived.	6532(a)(1) 6532(a)(3)

- 12 If you pursue litigation in Tax Court, which we don't recommend, per [26 U.S.C. §7452](#), the court cannot deny the counsel
13 you choose, even if they are not licensed to practice law. This is not true in Federal District Courts.

- 14 If you are litigating to recover a refund, you can also litigate to recover interest on the amount of overpayment from the
15 time that you requested the refund to the time that it was paid, under [26 U.S.C. §6611](#).

16 Lastly, we would strongly advise NOT taking the IRS into court for a refund before you have filed at least one 1040NR form
17 to establish with them your nonresident alien status. By making such an election gives the federal courts the same
18 jurisdiction they have over residents of the federal zone, which is the last place you want to be. Therefore, you can opt out
19 of such status by filing at least one 1040NR form and a W-8 and expatriating as we suggest in section 2.5.3.13 will make
20 you much better positioned to avoid the jurisdiction of the federal government and thereby avoid being lynched in court.
21 We recognize that the tax on nonresident aliens is 30%, but keep in mind that this rate only applies to "U.S. source income"
22 listed under 26 U.S.C. §861, and 26 CFR § 1.861-8(f) says that most people's income from sources inside the United States
23 is not subject to tax anyway. It's all a big bluff. The only people with U.S. source income are usually those who either
24 work for or are retired from the federal government, or who receive social security benefits.

¹³⁷ Adapted from Tax Procedure and Tax Fraud, Patricia T. Morgan, 1999, West Group, ISBN 0-314-06586-5, page 96.

1 **Full Payment Rule:**¹³⁸

2 There is no known statute requiring one to pay the tax imputed by the IRS to be due before litigating for refund. The
 3 regulations and statutes dealing with this subject are vague and ambiguous. However, the U.S. Supreme Court ruled in the
 4 case of *Flora v. United States*, [362 U.S. 145](#) (1960), after observing that [28 U.S.C. §1346\(a\)\(1\)](#) was ambiguous and the
 5 legislative history unhelpful, that full payment of the entire tax assessed was a jurisdictional prerequisite to filing a refund
 6 suit in that case.

7 Notwithstanding the above, the full payment rule may not apply if a person has not paid a tax, is not arguing the amount, is
 8 a nonresident alien, and is arguing the underlying liability and their status as a “taxpayer”. On the other hand, if the person
 9 litigating for the refund claims to be a “taxpayer”, which as we said in section 5.6.3 of our *Great IRS Hoax* book means
 10 they are “liable” for the tax, then we have to assume that it is best for them to pay the tax due before litigating for refund. If
 11 you argue amount, you are a taxpayer, if you argue liability and your status as a “taxpayer”, then you are a sovereign
 12 American with due process rights that the courts will have to respect, which means they cannot require you to pay the
 13 imputed tax due before litigating for refund. This belief is justified by the following cite:

14 *"The revenue laws are a code or system in regulation of tax assessment and collection.
 15 They relate to taxpayers, and not to nontaxpayers. The latter are without their scope.
 16 No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of
 17 their rights and remedies in due course of law. With them Congress does not assume to
 18 deal, and they are neither of the subject nor of the object of the revenue laws..."
 19 "The distinction between persons and things within the scope of the revenue laws and
 20 those without is vital."
 21 Long v. Rasmussen, 281 F. 236 @ 238(1922).*

22 The above arguments are illustrated by the following very funny joke:

23 *A man walks into a bar and sits down next to a beautiful woman. He buys her a drink and then says: "Mam,
 24 I'm very rich. Would you consider going to bed with me if I gave you ten million dollars?"*

25 *The woman thinks real hard for a long time and then says "I certainly might!"*

26 *"Would you go to bed with me if I gave you \$50?". The woman slaps him and says "What do you think I am,
 27 some kind of whore?"*

28 *The man responds: "We've already established that you're a whore. We're just negotiating price."*

29 Let's face it, folks: A “taxpayer” under Subtitle A is a voluntary whore for the government! NEVER, EVER negotiate
 30 price! Emphasize repeatedly that you are a person of principle who is a “nontaxpayer” and a person not liable and the jury
 31 and judge will see that and side with you.

32 **2.5.5.12 Sue Government/Agent In Equity for Violation of Fiduciary Duty, Trespass, and
 33 “Truth Evasion”**

Resources to use against employers or federal agencies who discriminate:

- [Westfall Act, 28 U.S.C. 2679](#)-Deals with suing federal employees for torts within the authority of their office. Acts outside the authority are precluded from suit against the government and instead require a personal suit against the employee.
- [Equal Employment Opportunity Commission \(EEOC\)](#)-will litigate against employers at public expense if they discriminate against you because of your decision not to withhold or pay taxes or obtain or use a Social Security Number because of your religious beliefs
- [EEOC Laws, Regulations, and Policy Guidance](#)
- [EEOC: Filing a Charge \(against an employer\)](#)
- [Title 42, Chapter 21, United States Code: Civil Rights](#)
- ["religion" defined](#)
- [Great IRS Hoax](#), Section 1.9.1: "Government as idolatry/religion"

¹³⁸ See Tax Procedure and Tax Fraud, Patricia T. Morgan, 1999, West Group, ISBN 0-314-06586-5, page 118.

- [Secrets of the Legal Industry](#)-by Richard Cornforth. Instructions on how to sue people who violate your rights.
- [Federal Civil Procedure Before Trial](#)-Rutter Group
- [Federal Civil Trials and Evidence](#)-Rutter Group

Related references:

- [Rule 4 of Federal Rules of Civil Procedure \(FRCP\): Summons](#)
- [Tucker Act, 28 U.S.C. §1491](#)-claims against the United States arising out of contract
- [42 U.S.C. §1983 Civil Action for Deprivation of Rights](#)
- [Hafer v. Melo, 502 U.S. 21 \(1991\)](#)-Supreme Court held that state officials acting outside the color of law may be held personally liable for the injuries or torts they cause and that official or sovereign immunity may not be asserted.
- [Bivens v. Six Unknown Federal Narcotics Agents, 403 U.S. 388 \(1971\)](#)-pro per successfully sued six federal narcotics agents for acting outside the law. Official immunity asserted but denied.
- [Butz v. Economou, 438 U.S. 478, 98 S.Ct. 2894 \(1978\)](#)-federal agent of Dept. of Agriculture not entitled to absolute immunity from suit when acting outside of lawful authority and violating constitutional rights.
- [Bell v. Hood, 327 U.S. 678 \(1946\)](#)-FBI agents who violated Constitutional rights of a petitioner were held personally liable and not afforded official immunity.
- [Belknap v. Schild, 161 U.S. 10 \(1896\)](#)-patent infringement by federal officers. Supreme court said they could be held personally liable and remanded case for another trial.
- **NOTE:** When private parties acting for a non-governmental employer or financial institution improperly honor a Notice of Lien or a Notice of Levy, they are acting as "voluntary government agents under color of law" and can be personally held responsible for damages and violation of Constitutional rights.

1 The following cite from the Supreme Court establishes below that the government may **not** assert sovereign immunity to
 2 protect itself from acts that are outside the law. It establishes why we should work hard to hold our public servants liable
 3 for violations of law in the illegal collection of federal income taxes:

4 **...the maxim that the King can do no wrong has no place in our system**
 5 **of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its**
 6 **name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it**
 7 **does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the**
 8 **Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of**
 9 **those individual persons who falsely spread and act in its name."**

10 *"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the*
 11 *line of demarcation that separates constitutional government from absolutism, free self-government based on*
 12 *the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of*
 13 *the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written*
 14 *constitutions, whose bills of right, for the security of individual liberty, have been written too often with the*
 15 *blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may*
 16 *be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;*
 17 *and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how*
 18 *else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals*
 19 *are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they*
 20 *interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame*
 21 *and scheme of the political institutions of this country, state and federal, protest against it. Their continued*
 22 *existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and***
 23 ***naked, and of communism which is its twin, the double progeny of the***
 24 ***same evil birth.***

25 *[[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)](#)]*

26 In order that we can have a basis to sue the government, our proceeding must proceed on the basis of **equity and not law**.
 27 There is no legal basis in the Internal Revenue code that authorizes a "nontaxpayer" to sue, jail, or punish an agent for
 28 wrong doing. Furthermore, if our greedy Congress wants to steal our money and exceed its jurisdiction, do you think it
 29 would pass a law to punish wrongdoers who try to collect taxes illegally? We must therefore sue as a tort by suing the
 30 individual agent and not the state or government that he works for. In doing so, we must show that the agent was acting
 31 outside the bounds of his delegated authority and outside the lawful bounds of his employment. If the government proves
 32 that the agent was acting within his lawful authority, they will try to invoke what is called the Westfall Act, [28 U.S.C.](#)
 33 [§2679](#), and substitute themselves in place of the individual defendant under [28 U.S.C. §2679\(d\)\(1\)](#), which makes the
 34 litigation against the government and not the agent. This makes it far less likely that you will win because then you need

1 permission from the government in order to sue and you will be litigating against an enemy with relatively unlimited
2 resources compared to your own.

3 We must sue the individual IRS agent in equity jurisdiction and the state or government may not invoke sovereign
4 immunity or the Eleventh Amendment and substitute itself for such a party, because the injuring party was acting outside
5 the law and the authority of the state. Here's a cite from [Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)](#)
6 confirming this:

7 *"The second head of that classification is thus described: 'Another class of cases is where an individual is sued
8 in tort for some act injurious to another in regard to person or property, to which his defense is that he has
9 acted under the orders of the government. In these cases he is not sued as, or because he is, the officer of the
10 government, but as an individual, and the court is not ousted of jurisdiction because he asserts authority as
11 such officer. To make out his defense he must show that his authority was sufficient in law to protect him.'*
12 *And in illustration of this principle reference was made to Mitchell v. Harmony, 13 How. 115; Bates v. Clark,*
13 *95 U.S. 204; Meigs v. McClung's Lessee, 9 Cranch, 11; Wilcox v. Jackson, 13 Pet. 498; Brown v. Huger, 21*
14 *How. 315; [114 U.S. 270, 288] Grisar v. McDowell, 6 Wall. 363; and U. S. v Lee, 106 U.S. 196; S. C. 1 SUP.*
15 *CT. REP. 240."*
16 *[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 (1885)]*

17 Most of the remedies identified in the I.R.C. are for taxpayers, which most of us aren't. The most important exception to
18 this rule is found in [26 U.S.C. §7426](#), which relates to Civil Actions by Persons Other than "Taxpayers". A person who is a
19 "nontaxpayer", if he needs statutory standing to sue, should use [26 U.S.C. §7426](#) and may not use any section that refers to
20 "taxpayers" as authority to sue in a civil action involving taxation. The reasons for this is described in the article below:

21 <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

22 Bouvier's Law Dictionary, Vol. II, Third Revision, Eighth Edition, 1914, pp. 3230-3238 defines how to recover income
23 taxes collected illegally and against a person under duress who is a nontaxpayer under the definition of "income tax".

24 *"Income tax: In order to invoke the powers of a court of equity to restrain the collection of illegal taxes, the*
25 *case must be brought within the well recognized foundations of equitable jurisdiction [* * *] and it must*
26 *clearly appear not only that the tax is illegal, but that the property owner has no adequate remedy at law, and*
27 *that there are special circumstances bringing the case under some recognized head of equity jurisdiction..."*
28 *[Cites omitted.]"*

29 As we pointed out in section 2.1 of our [Great IRS Hoax](#) book, people who hold public office or work for the government
30 are recipients of the public trust and must maintain the highest ethical and moral standards in all their dealings with the
31 public as "public servants". In the legal field, this kind of responsibility is referred to as "fiduciary duty". Fiduciary duty is
32 defined as follows:

33 ***Fiduciary duty:** A duty to act for someone else's benefit, while subordinating one's personal interests to that of*
34 *the other person. It is the highest standard of duty implied by law (e.g. trustee, guardian).*
35 *[Black's Law Dictionary, Sixth Edition, page 625]*

36 ***Fiduciary or confidential relation:** A very broad term embracing both technical and fiduciary relations and*
37 *those informal relations which exist wherever one person trusts in or relies upon another. One founded on trust*
38 *or confidence reposed by one person in the integrity and fidelity of another. Such relationship arises whenever*
39 *confidence is reposed on one side, and domination and influence result on the other; the relation can be legal,*
40 *social, domestic, or merely personal. Heilman's Estate, Matter of, 37 Ill.App.3d 390, 345 N.E.2d 536, 540.*

41 *A relation subsisting between two persons in regard to a business, contract, or piece of property, or in regard to*
42 *the general business or estate of one of them, of such a character that each must repose trust and confidence in*
43 *the other and must exercise a corresponding degree of fairness and good faith. Out of such a relation, the law*
44 *raises the rule that neither party may exert influence or pressure upon the other, take selfish advantage of his*
45 *trust, or deal with the subject-matter of the trust in such a way as to benefit himself or prejudice the other*
46 *except in the exercise of the utmost good faith and with the full knowledge and consent of that other, business*
47 *shrewdness, hard bargaining, and astuteness to take advantage of the forgetfulness or negligence of another*
48 *being totally prohibited as between persons standing in such a relation to each other. Examples of fiduciary*
49 *relations are those existing between attorney and client, guardian and ward, principal and agent, executor and*
50 *heir, trustee and cestui que trust, landlord and tenant, etc.*
51 *[Black's Law Dictionary, Sixth Edition, page 625]*

1 Examples of persons who must act in a fiduciary capacity are all those persons who work at financial institutions, spouses,
2 attorneys, government employees, and elected or appointed political officials. If you attempt to prosecute an IRS employee
3 for malfeasance, fraud, or illegal taking of taxes, it will be much easier to get a conviction with the jury if you focus on the
4 fiduciary duty and high moral standard of care they have to the public at large. These fiduciary duties give rise to a
5 "contract" or "implied contract" cognizable under the Tucker Act, [28 U.S.C. §1491](#). The contract is the Constitution, and
6 the obligation to obey the contract arises out of the [oath of public office](#) taken by "public officers" pursuant to [5 U.S.C.](#)
7 [§3331](#). Remember item X in the Code of Ethics for Government Service, part of Public Law 96-303, which we talked
8 about in section 2.1 of our [Great IRS Hoax](#) book:

9 "X. Uphold these principles, ever conscious that public office is a public trust."

10 Also remember the content of Executive Order 12731, Part 1, Section 101, item (a) in that same section:

11 "(a) *Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and*
12 *ethical principles above private gain.*"

13 The federal courts agree with the above conclusions. Below is one significant example of that:

14 *The right to sue a tax collector to recover back taxes illegally exacted is derived from the common-law and*
15 *does not depend on statute. The rule is this. If the payment is made voluntarily, there can be no recovery.*
16 *But if the payment is made under compulsion and with protest, sufficient to notify the collector that he will*
17 *be sued to recover it back, he is personally liable whether he has covered the money into the treasury or not.*

18 *There is no statute of the United States expressly giving the right to sue a tax collector to recover back taxes*
19 *illegally exacted,* but the common law has been greatly modified by various statutes in this respect. These
20 statutes recognize the right and by necessary implication grant it as to suits against federal tax collectors.

21 "A statute will not be construed as taking away a common-law right existing at the date of its enactment, unless
22 that result is imperatively required." *Texas & Pacific R. Co. v. Abilene Cotton Oil Co.*, 204 U.S. 426, 27 S.Ct.
350, 354, 51 L.Ed. 553, 9 Ann. Cas. 1075. "All laws should receive a sensible construction. General terms
23 should be so limited to their application as not to lead to injustice, oppression, or an absurd consequence. It
24 will always, therefore, be presumed that the legislature intended exceptions to its language, which would avoid
25 results of this character." *U.S. v. Kirby*, 7 Wall. 482, 486, 19 L.Ed. 278; *Lau Ow Bew v. U.S.*, 144 U.S. 47, 12
26 S.Ct. 517, 36 L.Ed. 340; *Jacobson v. Mass.*, 197 U.S. 11, 26 S.Ct. 358, 49 L.Ed. 643, 3 Ann.Cas. 765."
27 [White v. Hopkins, 41 F.2d 159 (1931)]

28 It is quite common for IRS revenue agents to hide behind a cloak of secrecy and anonymity in order to evade being
29 prosecuted for their misconduct. For instance, IRS agents you will talk to on the phone will refuse to give their real last
30 name, and refer to themselves only by number. They do this because this makes them more difficult to prosecute for
31 wrongdoing or bad advice. These same agents also have a habit of putting fictitious names on the correspondence they sign
32 for the same reason. If you decide to prosecute one of these anonymous agents and find it difficult to track him or her
33 down, be advised that an easier approach may be to just prosecute his supervisor, who is easier to identify. For instance,
34 you might prosecute the Commissioner of the Internal Revenue Service, for instance. However, there must be a causal
35 relationship between the wrongdoing committed by an IRS employee and his supervisor. One such causal relationship, for
36 instance, could be that the employee was not properly trained or supervised and therefore was either negligent or malicious.
37 Below is what one federal court said about this subject:

38 *The Defendants, as IRS agents, are not prosecutors, nor are the cases granting absolute immunity to*
39 *prosecutors helpful to them. Rather, their duties are merely investigative. They gather facts and refer cases to*
40 *prosecutors, who then decide whether or not to prosecute. Considering these duties, an IRS agent is analogous*
41 *to a complaining witness at common law—both are detached from the judicial process by the interposition of*
42 *the prosecutor. For this reason, a complaining witness was not entitled to absolute immunity at common law.*
43 *[Cites omitted.] It follows that the Defendants, IRS agents, should not be entitled to absolute immunity on the*
44 *same basis.*

45 *Accordingly, we find that when IRS agents investigate and refer cases for criminal investigations, they do not*
46 *enjoy absolute immunity for their actions.* Accord, *Cameron v. I.R.S.*, 773 F.2d 126, 128 (7th Cir. 1985) (IRS
47 agents are not entitled to absolute immunity).

48 *A supervisor can be held liable for civil rights violations where his "conduct is causally related to*
49 *constitutional violation committed by his subordinate."* *Greasom v. Kemp*, 891 F.2d 836 (citing, *Wilson v.*
50 *Attaway*, 757 F.2d 1227, 1241 (11th Cir. 1985)) (personal participation is not required to impose liability for a

1 civil rights deprivation. There must be some causal connection between the actions of the superior and the
2 alleged deprivation); see also *Rizzo v. Goode*, 423 U.S. 362, 375-76, 96 S.Ct. 598, 606 L.Ed.2d 561, 572
3 (1976) (for liability under §1983, supervisory officials have direct responsibility for actions of officials who had
4 engaged in misconduct).
5 [Heller v. Plave, 743 F.Supp. 1553 (1990)]

6 When the IRS prosecutes individuals for tax evasion, they use the following criteria, right from their Internal Revenue
7 Manual Part 9, Chapter 1, Section 3 found at <http://www.irs.gov/irm/part9/ch01s03.html>:

8 **9.1.3.3.2.2 (08-11-2003)**

9 **IRC §7201—**

10 **Elements of the Offense**

- 11 1. The elements of the offense of willfully attempting in any manner to evade or defeat any tax or the payment of any
12 tax are the same, but the courts have interpreted the terms differently in some instances. The differences are noted
13 in the explanation. The elements of the offense are:
14 A. Additional tax due and owing.
15 B. An attempt in any manner to evade or defeat any tax.
16 C. Willfulness.

17 **9.1.3.3.2.2.2 (08-11-2003)**

18 **Attempt to Evade or Defeat Any Tax**

- 19 1. The substance of the offense under IRC 7201 is the term "attempt in any manner". The statute does not define
20 attempt, nor does it limit or define the means or methods by which the attempt to evade or defeat any tax may be
21 accomplished.
22 2. However, it has been judicially determined that the term "attempt" implies some affirmative action or the
23 commission of some overt act. The actual filing of a false or fraudulent return is not requisite for the commission
24 of the offense though the filing of such a return is the usual attempt to evade or defeat the tax. *A false statement*
25 *made to Treasury agents for the purpose of concealing unreported income has also been judicially determined to*
26 *be an attempt to evade or defeat the tax.*
27 3. The willful omission of a duty or the willful failure to perform a duty imposed by statute does not per se constitute
28 an attempt to evade or defeat. However, a willful omission or failure (such as a willful failure to make and file a
29 return) when coupled with affirmative acts or conduct from which an attempt may be inferred would constitute an
30 attempt. In the case of *Spies v. United States*, the Supreme Court gave certain illustrations of acts or conduct,
31 which may infer "the attempt to evade or defeat any tax"; such as:
32 A. Keeping a double set of books.
33 B. *Making false entries, alterations, invoices, or documents.*
34 C. Destroying books or records.
35 D. *Concealing assets or covering up sources of income.*
36 E. Handling one's affairs to avoid making the records usual in transactions of the kind.
37 F. *Any conduct, the likely effect of which would be to mislead or to conceal.*
38 4. Attempt does not mean that one whose efforts are successful cannot commit the crime of willful attempt. The
39 crime is complete when the attempt is made and nothing is added to its criminality by success or consummation, as
40 would be the case with respect to attempted murder. It has been held that "attempts cover both successful and
41 unsuccessful endeavors or efforts." As the courts have stated, "The real character of the offense lies, not in the
42 failure to file a return or in the filing of a false return, but rather in the attempt" to evade any tax.
43 5. It is well settled that a separate offense may be committed with respect to each year. Therefore, an attempt for 1
44 year is a separate offense from an attempt for a different year.
45 6. There may also be more than one violation in one year resulting from the same acts such as the willful attempt to
46 evade the payment of tax and the willful attempt to evade tax. Likewise, there may be charged a willful attempt to
47 evade tax and a willful failure to file a return for the same year.
48 7. In an attempt to evade or defeat the payment of any tax, the mere failure or willful failure to pay any tax does not
49 constitute an attempt to evade or defeat the payment of any tax. The comments set out above with respect to
50 attempts also apply to this offense. The attempt implies some affirmative action or the commission of some overt
51 act. Examples of such action or conduct relating to the attempted evasion of the payment of the tax are found in
52 the Giglio case. These are:

- 1 A. Concealing assets.
2 B. Reporting income through others.
3 C. Misappropriating, converting, and diverting corporate assets.
4 D. Filing late returns.
5 E. Failing to withhold taxes as required by law.
6 F. Filing false declarations of estimated taxes.
7 G. Filing false tentative corporate returns.

8 **9.1.3.3.2.2.3 (07-29-1998)**

9 **Willfulness**

- 10 1. The attempt in any manner to evade or defeat any tax must be willful. Willfulness has been defined as an act or
11 conduct done with a bad or evil purpose. Mere understatement of income and the filing of an incorrect return does
12 not in itself constitute willful attempted tax evasion. The offense is made out when conduct such as exemplified in
13 the Spies case (supra) is present.
14 2. Courts have held that disbursement of available funds to creditors other than the government , or to corporate
15 stockholders is not of itself an attempt to evade or defeat payment of taxes.
16 3. This definition of willfulness applies to all Title 26 offenses where willfulness is an element, unless stated
17 otherwise.

18 Why is this relevant when applied to prosecuting the IRS and revenue officers for tort? Because we can apply the same
19 standards for concealment for fraud against the IRS when prosecuting them for breach of fiduciary duty and "truth
20 evasion". We can then focus on "extortion under the color of office" and "theft" in front of the jury and apply nearly the
21 same standards. We therefore summarize the elements that would make up a good claim of breach of fiduciary duty:

22 **Elements of "extortion under the color of office":**

- 23 1. A refund was due and owing or a lack of liability should have been disclosed but wasn't.
24 2. There was an attempt to evade or defeat the refund or disclosure of the laws and lack of liability that
25 would facilitate the refund or lack of liability to file.
26 3. Willfulness.

27 **Attempt to evade or defeat the truth about lack of liability:**

- 28 1. A false statement made by Treasury agents for the purpose of concealing lack of liability or lawful
29 authority is a clear attempt evade or defeat the truth.
30 2. The willful omission of a duty or the willful failure to perform a duty imposed by the fiduciary
31 relationships does not per se constitute an attempt to evade or defeat the truth about nonliability.
32 However, a willful omission or failure (such as a willful failure to make or respond to a disclosure of the
33 truth about nonliability) when coupled with affirmative acts or conduct from which an attempt may be
34 inferred would constitute an attempt.
35 A. Making false entries, alterations, invoices, or documents.
36 B. Destroying books or records.
37 C. Concealing laws or covering up their implementing regulations or lack thereof.
38 D. Handling one's affairs to avoid making the records usual in transactions of the kind.
39 E. Any conduct, the likely effect of which would be to mislead or to conceal.
40 3. Attempt does not mean that one whose efforts are successful cannot commit the crime of willful attempt.
41 The crime is complete when the attempt is made and nothing is added to its criminality by success or
42 consummation, as would be the case with respect to attempted murder. It has been held that "attempts
43 cover both successful and unsuccessful endeavors or efforts." As the courts have stated, "The real
44 character of the offense lies, not in the failure to disclose the truth, but rather in the attempt" to evade
45 disclosing lack of liability for any tax or provide the refund requested.
46 4. In an attempt to evade or defeat the payment of any tax, the mere failure or willful failure to pay any tax
47 does not constitute an attempt to evade or defeat the payment of any tax. The comments set out above
48 with respect to attempts also apply to this offense. The attempt implies some affirmative action or the

commission of some overt act. Examples of such action or conduct relating to the attempted evasion of the payment of the tax are found in the Giglio case. These are:

- A. Concealing laws or regulations or discussing either.
- B. Reporting information or rendering assistance through agents who are not qualified or who do not know the truth about the law to prevent the subject of the law from coming up in interactions with a Citizen.
- C. Misappropriating, converting, and diverting private assets for personal gain or as illegal tax revenues (extortion under the color of office).
- D. Filing inadequate or incomplete responses to taxpayer inquiries about their lack of liability..
- E. Completely ignoring or not responding to taxpayer affidavits of fact about their lack of liability and not refuting such nonliability with quotes of the law.
- F. Failing to refund taxes not owed as required by law.
- G. Sending false or frivolous CP notices in response to legitimate inquiries by Citizens about their liability and in fulfillment of their rights to due process under the Administrative Procedures Act, 5 U.S.C. §556(d).
- H. Doctoring a person's IMF file.
- I. Ignoring the content of the IMF in respect to the individual's liability to file returns or pay tax (the MFR01 status).

This is good stuff for stirring up mud on your favorite IRS agent when you drag his ass in court, folks! Use fire to fight fire. We invite you to add to the above laundry list by using your own imagination.

Judicial jurisdiction over agency acts and omissions that adversely affect substantive and procedural due process rights are prescribed by 5 U.S.C. §702 and 28 U.S.C. §1361:

[5 USCS § 702](#) (2002)

§ 702. Right of review

A person suffering legal wrong because of agency action, or adversely affected or aggrieved by agency action within the meaning of a relevant statute, is entitled to judicial review thereof. An action in a court of the United States seeking relief other than money damages and stating a claim that an agency or an officer or employee thereof acted or failed to act in an official capacity or under color of legal authority shall not be dismissed nor relief therein be denied on the ground that it is against the United States or that the United States is an indispensable party. The United States may be named as a defendant in any such action, and a judgment or decree may be entered against the United States: Provided, That any mandatory or injunctive decree shall specify the Federal officer or officers (by name or by title), and their successors in office, personally responsible for compliance. Nothing herein (1) affects other limitations on judicial review or the power or duty of the court to dismiss any action or deny relief on any other appropriate legal or equitable ground; or (2) confers authority to grant relief if any other statute that grants consent to suit expressly or impliedly forbids the relief which is sought.

[28 U.S.C.S. §1361](#) (2002)

§ 1361. Action to compel an officer of the United States to perform his duty

The district courts shall have original jurisdiction of any action in the nature of mandamus to compel an officer or employee of the United States or any agency thereof to perform a duty owed to the plaintiff.

These two sections work together. Original jurisdiction for judicial review of agency actions under 5 U.S.C. §§ 701-706 is vested in circuit courts; the mandamus section at 28 U.S.C. §1361 was enacted to expand jurisdiction to district courts. The scope of judicial authority is prescribed by 5 U.S.C. §706:

[5 U.S.C.S. §706](#) (2002)

§ 706. Scope of review

To the extent necessary to decision and when presented, the reviewing court shall decide all relevant questions of law, interpret constitutional and statutory provisions, and determine the meaning or applicability of the terms of an agency action. The reviewing court shall--

(1) compel agency action unlawfully withheld or unreasonably delayed; and

(2) hold unlawful and set aside agency action, findings, and conclusions found to be--
(A) arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law;
(B) contrary to constitutional right, power, privilege, or immunity;
(C) in excess of statutory jurisdiction, authority, or limitations, or short of statutory right;
(D) without observance of procedure required by law;
(E) unsupported by substantial evidence in a case subject to sections 556 and 557 of this title or otherwise reviewed on the record of an agency hearing provided by statute; or
(F) unwarranted by the facts to the extent that the facts are subject to trial de novo by the reviewing court.

In making the foregoing determinations, the court shall review the whole record or those parts of it cited by a party, and due account shall be taken of the rule of prejudicial error.

If you would like further information about how to the government and the IRS agent who trespassed on your rights, read the free book on the Family Guardian Website entitled *Secrets of the Legal Industry*, by Richard Luke Cornforth at:

17 *Secrets of the Legal Industry*
18 <http://famguardian.org/PublishedAuthors/Indiv/CornforthRichard/SecretsOfTheLegalIndustry-030313s.pdf>

2.6 Questions for All Occasions to Stop the IRS Dead in Their Tracks!

To many people, assertions from so-called "experts" carry more weight than actual evidence or law or facts. It is quite easy for some tax professionals to claim that the conclusions in this document are incorrect, or even "nonsense." But it seems these so-called "experts" never have the time to actually point out a specific error in this book. This section therefore concerns itself with providing a list of canned questions of law and fact that the average person can present to any tax professional in the government or private industry in order to irrefutably prove the major facts and assertions contained in this book. These questions are available in two locations for your use and reuse:

- 26 1. Section 3.2 at the end of this book contains the questions in printed form.
27 2. On the Family Guardian Website, where you can download the complete questions in pamphlet form as either a
28 Microsoft Word document or a PDF document at:

Test for Tax Federal Professionals
<http://famguardian.org/TaxFreedom/Forms/TestForTaxProf/TestForFedTaxProfessionals.htm>

31 The *Test for Federal Tax Professionals* mentioned above and later in section 3.2 narrows the issues down to the
32 fundamental and relevant questions. The supporting citations and evidence for each question are self-explanatory, shifting
33 the burden of proof to the tax professionals to explain why the citations don't mean what they say, and to provide citations
34 supporting their assertions. There must be some citation that the "experts" use to justify their blatant disregard of the
35 numerous citations shown, right? Don't hold your breath waiting to see it. (All emphasis in citations below has been
36 added.)

The basis for the requirement for the questions derives specifically from section 2.4.1 and section 2.5.4.8 of this book. Section 2.5.4.8 is where we recommended using IRS incompetency and the Uniform Commercial Code (U.C.C.) to shift the burden of proof over to the IRS to prove our specific liability. One of the guidelines appearing in that section was to submit a short list of *legal questions* (not moral or ethical questions, which will be ignored and called frivolous) to the IRS that address the foundation of the issues they have. Each question must contain default answers derived from specific sections of the Internal Revenue Code and the Treasury Regulations that we have personally researched, which is also your way of notifying them of your position on the issue. By using questions, we establish firm ground for the good faith basis of our beliefs and convictions about our lack of liability for both state and federal income "taxes". We also establish a basis to reproach the agents we can identify by name that we are working with openly in court and in front of the jury for being ignorant, irresponsible, unresponsive, incompetent, and downright evil. The questions in this section are intended to demonstrate:

- ## 48 1. What our beliefs are.

- 1 2. That our beliefs are in good faith with no intent to abdicate our lawful responsibilities or deceive, but instead we want
2 to understand and be educated if we are in error.
3 3. That we are not a person who is liable for the penalty or tax they claim we owe.
4 4. The foundation of our belief is based on detailed and disciplined study of the Internal Revenue Code, the Treasury
5 Regulations (26 CFR), and the rulings of the federal courts.
6 5. We wish to comply with the law as written and expect the same out of the IRS.
7 6. If the agent reading the letter does not understand the law, then he is admonished to seek legal counsel just like they
8 routinely advise us in their letters.
9 7. We wish to challenge the legal basis of the authority of the IRS and the agent we are in contact with to make the claims
10 he/she is making.
11 8. That we insist on proper and complete identification of all persons we are dealing with in case they must be sued or
12 criminally prosecuted for malfeasance or extortion under the color of office.
13 9. That all communications must be *in writing* and signed by a real person using their real legal name.
14 10. That the public trust position of the agent we are dealing with requires them to act morally and ethically and as a
15 fiduciary in pursuit of *our*, not the *government's*, best interests. We need to remind them that they are "public
16 servants": we are the "public" and they are the "servants".
17 11. That good faith dealings demand a personal response from them on all issues we raise and a measure of personal
18 responsibility and accountability on their part, rather than ignoring our communications and continuing to harass us
19 with threatening and anonymous automated communications. To do so without justified cause would constitute fraud.
20 This requirement is consistent with the Code of Ethics for Federal Employees we talked about earlier in section 2.1 of
21 our *Great IRS Hoax* book.

22 There are two versions of the questions: One to use for federal tax professionals and one for state. The state version was
23 written specifically and only for California, but you can modify it for use in your own state as you see fit. If you do so, we
24 would appreciate getting a copy so we can share it with everyone.

25 Why do we need such questions? Well, experts tend to be rather egocentric and opinionated, and the average joe needs
26 something to hand to these people to knock them off their high horse and force them to admit that our government is acting
27 outside the law in regards to income taxation. Most tax professionals think they know everything and that everything they
28 need to know they learned in school. They naturally "presume" that the government's tax publications are credible and
29 accurate, and they never bothered to stop and question things for themselves or even look at the law.

30 If you have some improvements to suggest to these questions, we welcome your well-researched inputs. These questions
31 are carefully designed to very quickly and very succinctly bring the IRS to their senses and force them to face the truth and
32 what the law says about our lack of liability for whatever it is that they are trying to hold us accountable for. We use the
33 UCC and their lack of response to establish fact that immunizes us against prosecution. Because IRS revenue agents are
34 not taught to know the law and instead are taught to follow canned procedures, we have devoted special attention to make
35 the questions brief, relatively simple, and easy for even a busy revenue agent to verify. We also advise you, when
36 submitting these already answered questions to the IRS, to encourage them to seek legal advice if they aren't sure about the
37 correct answer, not unlike what they do when responding to some of the things we send them.

38 When (or if) you get the answers back, we provide at the beginning of each of the subsequent subsections, a list of sections
39 within this document that both the questions and the answers were derived from so that you can research the IRS' answers
40 for yourselves if they decide to try to obfuscate or intimidate you, which is their usual approach.

41 Finally, if you want additional questions above and beyond those listed above to use in an IRS deposition or during a
42 Collection Due Process Hearing, we have compiled all of the We the People Truth in Taxation Hearing questions
43 (numbering 540) and supporting evidence on the following web page:

44

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

45 **2.7 Comparison of Philosophies of Various Detaxing Experts and Organizations**

46 There are many different experts and organizations offering detaxing services throughout America. These organizations
47 vary widely in their philosophy and approach. It is useful and instructive to decompose the philosophies of the various

1 organizations into a few basic and major elements so that their approaches can be compared and contrasted easily by the
2 layman. What follows is a tabular comparison of the major elements that make up the philosophies of most of the major
3 detaxing organizations. This table will hopefully help you as you shop for a person to help you detax yourself to find
4 someone who agrees with the philosophies that you believe will work for you. We don't compare the services they offer,
5 only their philosophies.

6 We have done our very best to ensure that the table below is accurate and complete, but keep in mind that the organizations
7 and persons listed do change their approach over time. Consequently, the table may not always be up to date, in which case
8 we'd appreciate being informed of any corrections you might suggest based on your own *first-hand experiences* (eye
9 witness account) with the person or organization you are telling us about. Such corrections are always welcome. Keep in
10 mind, however, that we won't accept hearsay and want your feedback to be as accurate, objective, and authoritative as we
11 can. Please give us a call with your observations and don't send us an email, because we may want to ask several questions
12 about your experiences to ensure that they are sincere and objective and unbiased before we put them in this book. The
13 source of all comments we receive shall remain strictly confidential.

14 Items listed in the column headers are listed in descending order of frequency you will find them in the marketplace. We
15 allocated one row in the table for each organization. If we aren't sure about that person's or organization's philosophy, we
16 will put a question mark in the column corresponding to the issue in question.

1 Table 2-18: Comparison of philosophies of various detaxing groups and organizations

#	1	2	3	4	5	6	7	8	9	10	11	12
	Entity	Leader	Web address and contact	No regs implementing collection, assessment, or penalties	861 "source" Position	"United States"= Federal Zone	No liability statute	Income is only corporate profit	Non-resident alien	Recommend expatriation	Should use pure trusts to protect assets	Employee-elected or appointed officer of U.S. government
1	Family Guardian	Family Guardian Fellowship	http://famguardian.org author@famguardian.org	Y	Y	Y	Y	Y	N	Y	Y	
2	Aware Group		info@theawaregroup.com	Y	Y	Y	Y	?	Y	Y	Y	Y
3	Ed Rivera	Ed Rivera	310-791-7260 edrivera@edrivera.com	Y	?	Y	Y	?	Y	N	N	Y
4	Pay No Income Tax	Irwin Schiff	http://www.paynoincometax.com (800) 829-6666	Y	N	N	Y	Y	N	N	N	Y
5	Save-A-Patriot	John Kotmair	410-857-4441 http://www.tax-freedom.com/ scambos@erols.com	N	Y	Y	Y	N	No position	No position	N	Y
6	The Federal Zone	Paul Mitchell	http://www.supremelaw.org supremelaw@yahoo.com	?	?	Y	Y	N	Y	Y	?	Y

2 Explanation of Columns in Above Table:

3 Table 2-19: Explanation of columns in above table.

Column #	Title	Section(s) where described in this book	Section(s) where described in Great IRS Hoax book	Explanation
4	No regs implementing collection, assessment, or penalties	3.11.2-3.11.3, 2.5.4.21	2.5.4.21, 5.4.2, 5.4.4, 5.4.5	There are no implementing regulations found in 26 CFR that authorize any collection, assessment, or penalties of income taxes described in Subtitles A through C of the Internal Revenue Code.
5	861 "source" Position		5.6.10 et seq.	Income is only taxable if it derives from a taxable source as identified in 26 U.S.C. §861 and the implementing regulations found in 26 CFR § 1.861-8(f).
6	"United States"= Federal Zone		4.7 through 4.8	The "United States", as defined in 26 U.S.C. §7701(a)(9) means the areas over which the federal government is sovereign under Article 1, Section 8, Clause 17 of the U.S. Constitution. This area includes the District of Columbia, federal enclaves within the sovereign 50 union states, and federal territories and possessions.
7	No liability statute		5.6.13	There is not statute making natural persons liable for payment of income taxes identified in Subtitles A through C of the Internal Revenue Code.
8	Income is only corporate profit		5.6.5	The Internal Revenue Code does not define the term "income", and only the U.S. Constitution can define it. We cannot have "gross income" without first having "income".

Column #	Title	Section(s) where described in this book	Section(s) where described in Great IRS Hoax book	Explanation
				Income is defined <i>only</i> corporate profit, as revealed in the following Supreme Court Cases: <i>Eisner v. Macomber</i> , 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); <i>Stratton's Independence v. Howbert</i> , 231 U.S. 399, 415, 34 S.Sup.Ct. 136, 140 [58 L.Ed. 285] and <i>Doyle v. Mitchell Bros. Co.</i> , 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62 L.Ed. 1054.
9	<i>Nonresident alien</i>	0		As American Citizens born on nonfederal land, we are not born as U.S.** citizens. Instead, we are simply American Citizens of "Nationals". The Internal Revenue Code, Section 1, says the tax code only applies to those who are U.S. citizens and nonresident aliens with U.S.** source income. Most people do not fall in the category of being and are therefore aliens. Furthermore, because the definition of U.S.** means the federal zone with respect to natural persons, then you are also a nonresident.
10	<i>Recommend expatriation and UCC filing</i>	2.5.3.13		In order to ensure that all IRS and government records properly reflect your status as a non-U.S. citizen and a U.S. national, you must expatriate your U.S.** citizenship and become a U.S. national. In tandem with that, the best protection against IRS shenanigans is to file a lien with the secretary or state of your state so that you have a lien on your property and first rights to it above and beyond that of the government. That way, if the IRS does file an illegal lien, they will not be able to collect anything. This is called UCC redemption.
11	<i>Should use pure trusts to protect assets</i>	2.5.3.15.4		Some organizations promote putting your property into a pure trust. This allows it to be protected, because trusts are exempt from federal taxes.
12	<i>Employee-elected or appointed officer of U.S. government</i>		3.8.1.3	Employees are defined <i>only</i> elected or appointed political officers of the United States government. See 26 U.S.C. §3401(c) and 26 CFR § 31.3401(c).

1 2.8 State Taxation Issues

2 This section shall not attempt to address income taxation in *all* states. Right now, we will only discuss California. Below
3 are the statutes that determine taxability of income in California and the statute of limitations for requesting refunds, taken
4 from the Revenue and Taxation Code:

5 *Part 10 (Personal Income Taxes, California statutes)*

6 *17026. This part applies to the taxable income of taxpayers received or accrued on or after January 1, 1935.*

7 *17041.5. Notwithstanding any statute, ordinance, regulation, rule or decision to the contrary, no city, county,
8 city and county, governmental subdivision, district, public and quasi-public corporation, municipal
9 corporation, whether incorporated or not or whether chartered or not, shall levy or collect or cause to be levied
10 or collected any tax upon the income, or any part thereof, of any person, resident or nonresident.*

11 *This section shall not be construed so as to prohibit the levy or collection of any otherwise authorized license
12 tax upon a business measured by or according to gross receipts.*

13 *17071. Section 61 of the Internal Revenue Code, relating to gross income defined, shall apply, except as
14 otherwise provided.*

15 *17072. (a) Section 62 of the Internal Revenue Code, relating to adjusted gross income defined, shall apply,
16 except as otherwise provided.*

17 *(b) The amendments to Section 62 of the Internal Revenue Code, made by Section 13213 of the Revenue
18 Reconciliation Act of 1993 (P.L. 103-66), relating to modifications to deduction for moving expenses, shall
19 apply to taxable years beginning on or after January 1, 1996.*

20 *(c) The deduction allowed by Section 17204, relating to interest on education loans, shall be allowed in
21 computing adjusted gross income.*

22 *17073. (a) Section 63 of the Internal Revenue Code, relating to taxable income defined, shall apply, except as
23 otherwise provided. (b) For individuals who do not itemize deductions, the standard deduction computed in
24 accordance with Section 17073.5 shall be allowed as a deduction in computing taxable income.*

25 *19306. (a) No credit or refund shall be allowed or made after a period ending four years from the date the
26 return was filed (if filed within the time prescribed by Section 18567 or 18604, whichever is applicable), four
27 years from the last day prescribed for filing the return (determined without regard to any extension of time for
28 filing the return), or after one year from the date of the overpayment, whichever period expires later, unless
29 before the expiration of that period a claim therefor is filed by the taxpayer, or unless before the expiration of
30 that period the Franchise Tax Board allows a credit, makes a refund, or mails a notice of proposed
31 overpayment on a preprinted form prescribed by the Franchise Tax Board.*

32 For more information on the laws appearing above, see:

33 <http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&codebody=&hits=100>

34 Based on the above, it would appear that California relies on the same definition of "gross income" as the Internal Revenue
35 Code. Therefore, if you don't owe federal income tax, then it would seem that you also don't owe California state income
36 tax!

37 By using the Administrative Procedure and Appeals process before the State Board of Equalization (SBE), the arguments
38 using Federal tax law that the State tax law is built upon, which the State FTB cannot rebut, and the SBE does not want to
39 decide.

40 It must be confessed at this time that, in the beginning, of the erroneous belief that jurisdiction was the key to winning these
41 cases, but has instead seen it proved that understanding the evidence, and exposing the alleged evidence against the person
42 for what it truly is under the law, has given success in the State's venue.

- 1 Hats off to the state of California SBE for not ignoring the letter of the law. This is one state where someone is honest. We
2 wish the same could be said for the state of Alabama where the Tax Commissioner and the Governor have revealed that
3 they understand that the IRS provides the State Department of Revenue with false and fallacious information, but continues
4 to proceed against the alleged tax debtor anyway.
- 5 In a State where they are fighting to keep the TEN COMMANDMENTS in the Courts, it is disgusting to see that they
6 honor the claims of a known false witness to aid them in stealing from the People of the state of Alabama.
- 7 As for other States such as the state of Maryland, those standing up for their rights have found that the Maryland
8 Administrative Code requires that the Comptroller of the Treasury and other Department heads must write regulations to
9 support forms and procedures regarding the public. Yet, there does not seem to be a Judge on the bench who is willing to
10 enforce the laws as enacted by the Legislature of the state of Maryland.
- 11 In fact, research in one case found that the Office of Compliance, which administered the Appeals Hearings had no such
12 authority in the regulations, but that it was the Manager of the Audit Section. We also could find no reference in any
13 regulation giving the Office of Compliance any authority to do anything.
- 14 Each state is different in the wording of its laws and therefore, that which it is technically taxing, can also be different. Still,
15 all roads lead to the Federal Internal Revenue Code and the definition of "Gross income". That is the only way that the
16 States can ride on the back of the Federal assessments and collections, which they all receive information regarding, in
17 violation of 26 U.S.C. §6103(d)(1).
- 18 The reason we say that the States receive the tax information from the IRS illegally, is because the State Taxation Directors
19 have not been able to produce the required, written request, for the return information, as set forth in IRC §6103(d)(1).
- 20 These are the best hints that we can provide regarding State Taxation at this time. In addition to the above information we
21 have more information for the people of the state of California.
- 22 For more years than we know, the state of California Franchise Tax Board has been collecting what they have believed to
23 be delinquent income taxes from workers' pay by issuing a document called a "EARNINGS WITHHOLDING ORDER".
- 24 In our efforts to help those who have had such orders issued against their pay we performed a search of the State tax laws to
25 find out the laws that provide for the legal procedure for making a WITHHOLDING ORDER. In this search we found laws
26 giving the FTB authority to use WITHHOLDING ORDER(s) at § 10878 for the collection of License fees and penalties,
27 and § 19280 for the collection of penalties relating to criminal prosecution, § 19271 for the collection of child support
28 payments, and § 19290 for the collection of amounts owed to the Department of Industrial Relations.
- 29 Should you perform your own search you will plainly see that the Legislature of the State has given specific authority to the
30 FTB. This is necessary as one of the foundational principles of American Law is that all law is limited in nature, so the FTB
31 does not have any authority, to do anything, unless a law has been specifically enacted to give it the specific authority for a
32 specific action.
- 33 So, where is the statutory authority for the FTB to use a WITHHOLDING ORDER to take the pay of a worker for the
34 failure to pay the income taxes it believes are owed?
- 35 There is none as far as we can find, although we did find a regulation providing for a WITHHOLDING ORDER for the
36 collection of income taxes. The regulation only provides for withholding from non-residents of the State, and those who are
37 required by law to withhold income taxes and fail to pay and/or withhold the tax. Still, there is no statute in existence to
38 support the creation of the regulation.
- 39 It appears that the FTB, Legislature, Governor, and the attorney General of the state of California have some serious
40 questions to answer.
- 41 We have already worked at asking the serious questions, and to no one's surprise, nobody in Sacramento has bothered to
42 respond. It is apparent that the state of California does not want to take any responsibility for taking thousands of workers'

1 money, by coercing employers without the support of any law. Do the People of California care? Do they think that their
2 Government should abide by the limitations of the laws it enacts?

3 Californians can access the Political Action Letters found in Section 3.3 we have created for letting your employer know
4 the law, and to let your state officials know that you now know the truth, and want them to prove the research erroneous, or
5 return people's money and rein in the lawlessness of the FTB regarding its abuse of its limited authority, regarding the
6 WITHHOLDING ORDER process.

7 **2.9 What would it take for the IRS and the US Congress to “come clean”?**

8 “Let him who stole steal no longer, but rather let him labor, working with his hands what is good, that he may
9 have something to give him who has need. Let no corrupt word [or lie or presumption] proceed out of your
10 mouth, but what is good for necessary edification, that it may impart grace to the hearers.” [Eph. 4:28-29,
11 Bible, NKJV]

12 Most of the answer to this question comes from section 3.13.1 of our *Great IRS Hoax* book, where we talk about the
13 “Uncertainty of the Federal Tax Laws”, and from section 3.6.1 of the Great IRS Hoax book, where we talk about “Word
14 Games: Lawyer Deception Using Definitions”. In a word, the Internal Revenue Code needs to be simplified. If you want
15 more background and justification for the answers to this question, look there.

16 The way to simplify the code is to first look at where most of the litigation controversy comes from in the federal district,
17 circuit, and supreme courts. Right now, most of the litigation (and income to the lawyers in Congress who leave office to
18 start private practices) comes from:

- 19 1. Precise definitions for the following words:
20 1.1. “direct tax”.
21 1.2. “employee”.
22 1.3. “individual”.
23 1.4. “United States”. There are three distinct meanings, and which titles of the U.S. Codes apply to what meanings?
24 1.5. The definition of the phrase “foreign income” and “foreign”.
25 1.6. The definition of the word “States”.
26 2. Ignorance about the meaning of the word “source”. A source assigns a geographical and conditional boundary to the
27 liability for paying taxes. According to the federal courts the “source” is what is actually taxed, and not the “income”!
28 The source defines under what circumstances people are responsible for paying taxes. The IRS gets a lot of extra
29 income each year because it basically tells everyone that all income, including wages, are taxable, and then never even
30 mentions the word “source” or how sources might impact tax liability.
31 3. The nature of the taxability of wages.
32 4. The terms of the unwritten adhesion contract implied by operation of the 14th Amendment and federal citizenship, and
33 the impact that citizenship has on federal courts and jurisdictions.
34 5. Who is *liable* for taxes and under what circumstances, in simple tabular and summarized format so you don’t need to
35 read 100 pages of tax code to “decode” or “crack” the code and figure it out for yourself.
36 6. The nature of the meaning of the word “property”. Are wages property? Is labor property? Believe it or not, there is a
37 lot of dispute in federal courts over the simple answer to these questions.

38 To summarize our findings, here is what we recommend to completely reform the tax system:

- 39 1. **The Internal Revenue Code (26 U.S.C.) should be amended as follows:**
40 1.1. Put the definitions at the BEGINNING of the code in section 1 instead of at the end, in section 7701.
41 1.2. Add the following definitions and use the word “mean” instead of “include” embedded within them:
42 1.2.1. “income”: profit or unearned monies received by federal corporations from commerce with foreign
43 countries under Article 1, Section 8, Clause 3 of the Constitution. All other monies received are excluded
44 by fundamental law from being declared as “income”. See *Eisner v. Macomber*, 252 U.S. 189 (1920);
45 *Doyle v. Mitchell Bros. Stores*, 247 U.S. 179 (1918); *Bowers v. Kerbaugh Empire Co.*, 271 U.S. 170 (1926).
46 1.2.2. “Source”: This term defines the geographical or territorial boundaries that this Title shall apply to.
47 1.2.3. “State” and “States”: Within this Title, the term “State” refers to a federal possession or territory, to
48 include the District of Columbia, Guam, Puerto Rico, etc.

- 1 1.2.4. *“United States”*: The term “United States” as used in this title is defined as any federal territory or land
2 over which the federal government has exclusive control and jurisdiction under Article 1, Section 8, Clause
3 17 of the Constitution and includes only the District of Columbia, Guam, Puerto Rico, and federal
4 reservations within the 50 states of the Union. It does NOT include the 50 States of the Union. The term
5 “federal zone” shall also be synonymous with the term “United States” as used in this title.
- 6 1.2.5. *“foreign income”*: Income from outside of the “United States” or the “federal zone”. Income from
7 within one of the 50 union states is counted as foreign income.
- 8 1.2.6. *“Individual”*: A nonresident alien or an alien, which by the way excludes “U.S. citizens”.
- 9 1.2.7. *“benefactor”*: A natural person who volunteers to donate pay and earnings to the government and is not
10 otherwise liable to.
- 11 1.3. Modify the code to create one specific section that lists EXACTLY who is “liable” for the payment of taxes and
12 under what circumstances. The new section should be broken down into two sections:
- 13 1.3.1. Natural persons (people)
- 14 1.3.2. Legal fictions, including corporations, partnerships, trusts, and businesses with fictitious names.
- 15 1.4. Rewrite 26 U.S.C. §61 and 26 U.S.C. §861 and put them into one code section. This is how older versions of the
16 tax code did it. Create a table in that new section that clearly shows the breakdown and relationship between
17 “income”, “source” and liability for tax. DO NOT, under any circumstances, separate “income” and “source”
18 into separate sections, because this just contributes to deceiving citizens who actually aren’t taxpayers into
19 thinking that they are.
- 20 1.5. Modify the code to explicitly state the following:
- 21 1.5.1. The only persons who are “U.S. citizens” under the code reside and/or were born on federal property
22 within the federal zone. You cannot be a “U.S. citizen” if you either were never born on federal property or
23 don’t reside on federal property, based on the 14th Amendment.
- 24 1.5.2. Persons who are not federal or 14th Amendment citizens are not liable for tax, and the terms under which
25 we become federal citizens.
- 26 1.5.3. Private wages and labor are property and cannot be taxed in proportion to the amount worked because
27 this amounts to slavery and violates the Thirteenth Amendment. However, those persons who volunteer to
28 pay the tax with a full knowledge that they aren’t obligated to shall be the only persons who earn “wages” as
29 legally defined, and those persons will be liable for tax on their earnings derived only from foreign
30 commerce under Subtitles A and C of the Internal Revenue Code.
- 31 1.5.4. Direct taxes of natural persons living in states of the union are prohibited without the consent of the
32 citizen. Federal courts must explain why they overrode this requirement in each tax case heard.
- 33 1.5.5. Federal courts trying tax cases must explain what type of tax, of the five constitutional taxes listed in
34 section 5.1 of our *Great IRS Hoax* book, is being enforced for all tax-related cases heard.
- 35 1.5.6. Taxes on salaries or wages or income of people residing in states of the Union are direct taxes.
- 36 1.5.7. Elections are disallowed (see 26 CFR § 1.871-10) or if they are allowed, are only in effect for the current
37 tax year and automatically expire thereafter. Right now they are active for every tax year following the
38 filing of the first 1040 form and this is a scam!
- 39 1.5.8. All federal courts trying cases involving income taxes are required to identify whether the Citizen
40 appearing against the IRS has “U.S. citizen” status under federal statutes and the implications of that
41 citizenship status for the specific tax case in question. These findings should appear in every ruling.
- 42 1.5.9. The opposite presumption ought to exist to that shown in 26 CFR § 301.6109-1(g), where people who
43 have Social Security Numbers should be presumed NOT to be “U.S. citizens” unless the government proves
44 otherwise with evidence. The accused need not prove that he is NOT a “U.S. citizen”, but rather the
45 government must prove that he IS.
- 46 1.6. Title 26 must be modified to explicitly exclude federal judges from paying state and federal income taxes, so that
47 the IRS and state taxing authorities cannot intimidate them. This is the only way these judges can ever be
48 completely impartial.

49 2. **Treasury Regulation Changes**

- 50 2.1. I.R.C. and Treasury Regulations be changed so that with regard to W-4 forms, if a person does not submit a W-4,
51 they do not have their pay withheld at the single zero rate, which represents theft seizure of personal property
52 without due process of law. Also, if employers accidentally violate due process of individuals and the IRS
53 receives money without a valid W-4, they send it back to the individual who paid it.
- 54 2.2. The W-4 form should be changed so that the term “employee” is removed from the form and replaced with
55 “voluntary donation”

- 1 2.3. The I.R.C. and Treasury Regulations be changed so that the term “taxpayer” is no longer used in referring to
2 “natural persons”, because this creates an unwarranted and biased presumption that ALL individuals are liable for
3 tax, which simply is not true. It also has the effect of shifting the burden of the IRS to prove a person is a
4 taxpayer to shifting it to the citizen to prove that he is NOT a taxpayer, which is unfair and discriminatory.
5 2.4. I.R.C. and Treasury Regulations be changed to require that the IRS *not* be allowed to maintain files on judges, as
6 they currently do, as revealed in Treasury/IRS Privacy Act of 1974 Resource Document #6372 (see my website
7 for a copy of this document).

- 8 3. **The following definitions in the CFR, the Internal Revenue Manual (IRM), and the IRS Publications should be**
9 **made completely clear because they currently are not. Every term should so be completely defined so the courts**
10 **will not have any problem interpreting them.** Also, the definitions should be used in a way that is more consistent
11 with “common usage” of individuals who are *not* lawyers, so that citizens are not mislead when they read the code
12 themselves. This would eliminate much of the litigation in the federal courts over tax issues. Don’t hold your breath
13 though, because the lawyers in Congress who write the laws love to litigate because that is how they pay their bills!:

- 14 3.1.1. “Employee” (an employee of the federal government)
15 3.1.2. “State” (the District of Columbia, currently)
16 3.1.3. “Individual” (not currently defined but is a “legal fiction” or a citizen living overseas)
17 3.1.4. “Employer”
18 3.1.5. “Withholding agent”
19 3.1.6. “Includes” (very confusing use currently. Should be used as a word of restriction rather than expansion)
20 3.1.7. “Tax”
21 3.1.8. “Taxpayer”. Right now, everyone is described as a “taxpayer” and the term is overused to create false
22 presumptions of liability in the minds of Americans. Instead, replace the term “taxpayer” with “benefactor”
23 as defined in item 1.2.6 above and then refer back to the explicit section which assigns liability for tax
24 mentioned above in item 1.2 above.
25 3.1.9. “Must” (must means “may” currently in some circumstances).
26 3.1.10. “Shall” (shall actually means “may” currently in some circumstances).
27 3.1.11. “United States” (means the federal zone only for Subtitle A income taxes)

28 4. **Judiciary and Judicial Procedure, Title 28 Code Revisions**

- 29 4.1. 28 U.S.C. §2201 should be rewritten so that federal judges are not precluded from ruling on rights in the context
30 of federal income taxes.
31 4.2. EVERY case litigated in any court MUST be published and the judge should have no discretion whatsoever to
32 make case records unpublished, and especially in cases where the government was the defendant and lost. There
33 should be NO CASES that go unpublished or censored, because this violates the First Amendment and simply
34 creates an opportunity for conflict of interest on the part of federal judges. Any federal or state judge who makes
35 a case unpublished should be fired or at least financially penalized. This will discourage the current practice of
36 making cases unpublished where the American prevailed against the government in not paying income taxes.
37 4.3. After the jury is selected for every trial, the jury should be required to examine the financial statement of the
38 judge and his last three tax returns, if he paid taxes. A new code section should be added to Title 28 that
39 authorizes the jury to examine his tax returns and financial statement and gives them the authority to recuse the
40 prospective judge if he has an obvious conflict of interest. That decision should NOT be up to the judge.
41 4.4. A new requirement needs to be added for the judge to answer questions about the laws he has selected and is
42 applying from either counsel or any one of the jurists, and to do so ON THE RECORD. Since the judge is the
43 only person who can “say what the law is”, then he is in effect acting as a “consultant” and should be completely
44 accountable to all the people he is serving in the public and the jury.
45 4.5. A new requirement must be added to the code such that whenever evidence presented at a trial is not admitted by
46 the judge, then his reasons must be clearly stated and they MUST go on the record for the trial, which CANNOT
47 go unpublished.
48 4.6. The code should be changed so that judges *do not* have the authority to make a case “unpublished”. That way,
49 nothing can be hidden if a person is winning against the government.
50 4.7. The code should say that all cases that have already happened that were unpublished will be admissible for use in
51 any future trials and all past unpublished cases must be published.
52 4.8. All district and circuit courts that hear cases involving taxes must be Article III courts and Title 28 of the U.S.
53 Code should clearly indicate that they are Article III courts.
54 4.9. All judges who hear cases involving federal taxes must be Article III judges and Title 28 of the U.S. Code should
55 clearly indicate that this requirement.

- 1 4.10. All persons who receive any kind of government benefit that derives from income taxes must be automatically
2 recused in the case of any trial dealing with income taxes to prevent violations of 18 U.S.C. §597. Those persons
3 who remain on the jury should sign a form abandoning all government benefits, including Social Security, FICA,
4 Medicare, etc. This will completely remove the possibility of conflict of interest of the jurors.
5 4.11. Judge salaries should not come from personal income taxes. Instead, it should come from fees paid by excise
6 taxes on imports under the original constitutional model. That way, judges won't have to worry about whether
7 their pay will be reduced if they rule against personal income taxes. Having their pay come from personal income
8 taxes only incentivizes them to rule in favor of income taxes for fear of having their pay reduced, and no one can
9 be objective under such circumstances.
10 4.12. A new requirement should be added to Title 28 to force judges in the circuit courts to observe precedent set by the
11 Supreme court or be removed from the bench, disciplined, and replaced for misconduct. These courts have
12 overruled the Supreme Court repeatedly as it relates to income taxes by declaring that income taxes are direct
13 unapportioned taxes rather than being declared as the indirect excises that the Supreme Court has always said
14 they are.
15 4.13. The law should specifically say that judges are not be allowed to interfere with selection of counsel of one's
16 choice, as this amounts to violation of the First Amendment right of free speech.

17 **5. Judicial reforms:**

- 18 5.1. Judges must not be obligated ever to pay any kind of tax on their income, as this affords the IRS an opportunity to
19 manipulate the result by applying pressure on these judges, and it also biases the judges. This will prevent
20 violations of 28 U.S.C. §455 and 28 U.S.C. §144.
21 5.2. The practice of courts licensing attorneys to practice in them should be ended in all courts throughout the land.
22 Lysander Spooner, a famous philosopher and lawyer, spoke out eloquently against this practice and his writings
23 are recommended reading in general, but particularly on this subject. The only thing this practice accomplishes is
24 to significantly raise the price of legal help, reduce the supply of talented help, and give the government way too
25 much control over the legal profession, thus compromising their independence and scaring away ethical people
26 from the profession because they don't want to be controlled or regulated by the government. The First
27 Amendment also demands that people should have the right to select ANYONE to represent them, and that they,
28 not the government, should determine and verify their qualifications and experience. Right now, courts routinely
29 threaten to pull the licenses attorneys who challenge the legality of any kind of government tax.
30 5.3. Laws must be passed to ensure that the Supreme Court must hear cases on appeal from the circuit courts that
31 conflict with prior rulings on taxes, instead of looking the other way to uphold the income tax as they have done
32 in the past.
33 5.4. The discussion of the law not be excluded from the courtroom when hearing tax cases, as it so frequently is. Yes,
34 the judge should rule on the law, but the way he should do so is to identify the applicable law and read it or
35 provide it in its entirely to the jury and quiz them to make sure they have read it and understand it so they can
36 apply it properly.
37 5.5. Juries must be allowed to judge both the facts AND the law as the founders originally intended.
38 5.6. The requirement to be a "U.S. Citizen" under "acts of Congress" in order to be a juror should be removed. Both
39 voter registration and jury summons forms should only require that the person be born in the country United
40 States, rather than specifically in the federal zone.

41 **6. The IRS Publications and Internal Revenue Manual (IRM) should be modified to be consistent with all of the
42 above changes and findings, so there are NO conflicts.**

- 43 6.1. The writers of those publications should be held legally and personally liable for the accuracy and completeness
44 of these publications, not unlike Americans are held liable for the accuracy and completeness of their tax returns!
45 6.2. When lies or deceptions are found in the publications, the people writing those publications should have their pay
46 reduced or be fired altogether.
47 6.3. A very clear list of "definitions" consistent with those found in this book should be included in each publication
48 for the words "taxpayer", "United States", "State", etc.
49 6.4. Every IRS publication should truthfully say that Subtitle A income taxes are "voluntary" and are "donations" and
50 not "taxes".

51 **7. Internal Revenue Service (I.R.S.) changes:**

- 52 7.1. IRS revenue officer promotions and pay raises be tied not to the number of seizures or levies or the amount of
53 collections, but instead to the rate of complaints about the revenue officer. This will ensure that these agents can
54 be objective, and are not encouraged to violate the Constitutional rights of law-abiding Americans.

- 1 7.2. The practice of “substitute for returns” (SFR’s) being prepared for Subtitle A taxes under 26 U.S.C. §6020(b) is
2 not legally authorized for Subtitle A income taxes on form 1040 and its variants. Agents should be terminated
3 who violate the law and prepare these SFR’s using blank form 1040’s, because the law does not authorize it. IRS
4 training programs should be updated to clearly point out to new recruits the importance of NEVER doing SFR’s
5 for 1040 taxes under Subtitle A, and be warned they could be terminated if they do.
- 6 7.3. The use of the term “voluntary compliance” should be ended, because it creates confusion. The word “voluntary”
7 should replace it.
- 8 7.4. Everything the IRS publishes and all correspondence should have “United States Treasury” on it and should be
9 signed by a *real* person and indicate the *real* name of that person, instead of produced by a computer without a
10 signature. This will ensure personal accountability of all employees.
- 11 7.5. Incentives for collection agents should be eliminated. Right now, agents are financially incentivized to falsify the
12 IMF files within the IRS if they miss the statutory window to create a liability. They are also incentivized to
13 create false assessments without authority, because they have “administrative pocket commissions” instead of
14 “enforcement”. This results in fraudulently overridden and modified IMF files within the IRS’ IDRS computer
15 system.
- 16 7.6. Absolutely no persons with “administrative” pocket commissions should be allowed to be involved in
17 enforcement activity, including assessment, collection, assignment of penalties. These agents simply do not have
18 the delegated authority. Anyone caught doing this or exceeding their delegated authority should be promptly
19 fired or disciplined.
- 20 7.7. The Notice of Levy form, Form 668-A(c)(DO) should be modified as follows:

21 7.7.1. On the front, put

22 ***WARNING:*** *This form can only be legally served on a U.S. government employer or financial institution. If
23 you are not such an organization, please disregard and destroy this form.*

24 7.7.2. The back of the form should be modified to restore the 26 U.S.C. §6331(a) code section that used to be
25 there, and this portion of the citations on the back of the form should be boldfaced and in very large print to
26 emphasize it.

27 7.7.3. The form should state on the front in large bold-faced letters:

28 7.7.3.1. The total amount of levy from all sources of income on the individual to whom this levy is addressed
29 is limited to 15% by 26 U.S.C. §6331(h)(1)

30 7.7.3.2. 42 U.S.C. §407 does not allow levy upon federal social security benefits.

31 7.8. The practice of using Notice of Levy forms should be ended completely for all private or nonfederal employers or
32 financial institutions, and only the 668B form, the Levy, should be used. When this form is issued, it should be
33 mailed with the court order attached that puts the Levy into effect.

34 7.9. Use of the Notice of Lien form should be ended, because this form is not a valid lien and confuses county
35 recorders into recording invalid liens. A Notice of Lien is a claim of a right to lien and not an actual lien, because
36 it is not signed by a judicial officer as the Constitution requires under the Fifth and Sixth Amendment. Due
37 process includes a court judgment, not the administrative determination of a federal “employee” who doesn’t
38 understand the law and has never read the law.

39 7.10. Local district office changes:

40 7.10.1. A direct phone number to each local district office should appear in each local phone directory, instead of
41 a nameless 800 number to a person who isn’t accountable and doesn’t have to give their full name. This
42 ensures accountability in government.

43 7.10.2. Local offices should return to the practice of granting appointments to Americans who want their
44 questions answered. This will better emphasize accountability and customer service.

45 7.10.3. The guard forces at each district offices should not be preventing people with cameras or recorders from
46 coming into the offices. The only people who don’t like cameras or recorders are criminals who don’t want
47 their criminal acts on tape.

48 7.11. End anonymity of IRS revenue officers. This includes changing the I.R.C. and Treasury Regulations so that

49 7.11.1. All correspondence send by the IRS be signed by a revenue officer with their *real* name, employee
50 number, office location, building, and room number and that their individual phone number be included.

51 7.11.2. That a global IRS phone and mailing address directory be made available by the IRS on the world wide
52 web so that individuals working for the IRS may be individually contacts.

53 7.11.3. All telephone support personnel should be required to give their full real legal name instead of a
54 pseudonym. Right now these agents are encouraged to be rude and irresponsible because they operate with

anonymity by refusing to give their full legal name, and instead will only give their first name and a number. There is no way to correlate the number anywhere in the IRS with the real name.

7.11.4. Freedom Of Information Act (FOIA) requests for the identity and personal information of IRS employees at local district offices should be honored, so that Americans who are being illegally abused by specific agents can affordably obtain redress without having to hire a private detective to find out specifically who is abusing them.

7.12. Natural persons who don't want to be compelled to use the high priced services of a licensed attorney or accountant to represent them with the IRS can elect at their choice to have a nonlicensed person represent them without penalty or delay or harassment. Any other result is a violation of the First Amendment, in my view. Current IRM guidance says that only licensed (corrupted individuals controlled by the government) professional persons may represent a citizen against the IRS. The only exception is family members representing each other.

7.13. There should be no difference in service at local offices or central phone support between the quality of support provided to “enrolled agents” or those who aren’t enrolled. The only thing the “enrolled agent” program does is give the IRS more control than they should have over people who offer tax consulting services, and this contributes to the same kind of lack of objectivity as the government licensing of attorneys to practice in specific courts. The ultimate goal of any such program is to suppress free speech and threaten to pull licenses of those person who speak out against any kind of IRS actions or mis-enforcement.

7.14. All IRS publications found online should be electronically searchable in the IRS website search engine at <http://www.irs.gov>. In February 2002, the IRS removed its Internal Revenue Manual from their website search engine. This just makes it more difficult for persons to research and learn their legal tax obligations, which accomplishes the opposite goal of the IRS' mission statement in section 1.1.1.1 of their Internal Revenue Manual.

7.15. All documents and publications used internal to the IRS should be made available in electronic form on their website and integrated in with their website search engine. That way Americans can hold employees accountable if they violate any internal guidance document or policy.

8. [The Government Printing Office \(GPO\) website](http://www.access.gpo.gov/) (<http://www.access.gpo.gov/>) should be considerably improved so that it is easier for common citizens to locate and browse both the U.S. Codes and the Code of Federal Regulations. Right now, the site is very slow and it has an ugly user interface. This discourages citizens from reading and knowing the law. Improving the site will encourage citizens to be more involved with and knowledgeable about the law. It will also make the government representatives in each agency more accountable for the observance of the law, because they will have more people looking over their shoulder.

9. **The legislative history of EVERY change to every law should also appear on the Government Printing Office Website.** It should show the name of the author of the final change to any section of code is and give his email address and phone number and mailing address so he is held accountable to answer questions about the reason for and delegated authority for the change. That way, it will be easier for citizens to hold that person accountable and uncover who is involved with any conspiracies to obfuscate the tax code. When they see a section changed, they can contact the author of the change and find out who is behind the change and why they did it! This would allow the conspiracy to obfuscate and complicate the tax laws be exposed much earlier in the game.

10. Every new law passed should be reviewed or “beta tested” by a neophyte citizen who is illiterate about law, both before it is presented to congress for vote and after it is added to the tax code, in order to ensure that the laws are understandable to the common man. This will ensure that the Sixth Amendment right to due process is not violated and that anyone can understand the law without the aid of a lawyer.

2.10 What's the Best Way to Force Congress and The IRS to Come Clean?

After reading this far into the document, you are likely pretty jaded about the Congress and the federal government by now. It's quite clear by now that there is a conspiracy and a fraud so massive that it boggles the mind to think about. Sadly, Congress simply benefits too much financially from the status quo and from perpetuating the Great Deception to have any political will to change it. And with so many apathetic voters, there is no reason to pay attention to the problem anyway. Many officials of the federal government have been formally offered numerous public opportunities to come clean and to defend their position on the Great Deception by such political organizations as "We the People" (visit their website at <http://www.givemeliberty.org/>). We The People scheduled a Remonstrance on repeated occasions, for instance, and invited the press, the President, IRS Commissioner, Treasury Secretary, and Members of Congress to explain the validity of the conclusions in this document. To maintain their credibility, some of them had accepted the invitation, but all of them universally dropped out at the last minute because they were afraid they might spill the beans about the illegality of the way the IRS is enforcing federal income taxes! Therefore, the only way things will change is if we *force* them to change,

1 because our politicians will look the other way as they empty our pockets so long as we don't compel them to act
2 immediately.

3 Because political activism has not worked in fixing this issue to date, it's pretty clear that this battle will only be fully won
4 once and for all by the following tactics implemented on a very large scale (lots of citizens) with discipline, persistence,
5 organization, and focus by the entire citizenry:

6 **1. Administrative activism against the IRS:**

7 Following the options mentioned in this book on a large scale with many hundreds of thousands of citizens will create
8 a deluge of "high maintenance" citizens for the IRS. IRS staffing has been cut drastically over the past several years.,
9 as evidenced by their own statistics (see the Family Guardian Website and section 2.12 of the Tax Fraud Prevention
10 Manual entitled "Statistics on IRS Behavior" for more details). IRS employees are overworked and their computer
11 systems are antiquated. If a million citizens took the approaches recommended in this book, even with automation, the
12 IRS would very quickly be overwhelmed and wouldn't have the resources to deal with such a massive problem. In this
13 scenario, instead of citizens having to press for reforms, the IRS itself would "beat the doors down" at Congress to fix
14 the laws because they aren't working. Even with a continuation of the judicial "conspiracy to uphold income taxes",
15 the system simply wouldn't work and would have to mandatorily be scrapped to keep the federal government from
16 going bankrupt. Then our Congress would have to respond to IRS pressure and come clean by fixing a tax system that
17 clearly is being administered in an unethical and unconstitutional way.

18 **2. Litigation activism**

19 If the above Administrative activism doesn't work in our specific case, we citizens must pursue litigation in federal
20 district and circuit courts to force the IRS to implement Internal Revenue Code, the CFR's, and the U.S. Constitution
21 as they are written, and to rewrite their publications and training curricula to reflect what the law really says. We must
22 file lawsuits with specific claims selected out of section 6.8 of the Tax Fraud Prevention Manual book ("Basis
23 for Claims/Redress Against the Government Involving Wrongful Taking of Taxes") or else our cases will be thrown
24 out of court. The litigation must be done In Pro Per (without legal counsel) so that it can be done affordably and so we
25 will circumvent pressure from the legal profession and the judiciary to uphold the income tax (they are both in bed with
26 the federal government because they benefit more by keeping things the way they are than by fixing them). It only
27 costs \$150 to file suit in Federal District Court and we should stay out of Tax Court because there is no jury. If we
28 keep things in front of the jury, we can use the judiciary to grandstand the injustices that are going on and win over
29 more tax freedom converts within the juries and wake other citizens up. We must band together and help each other by
30 sharing litigation materials, forms, and tools so that our legal activism will be successful. This approach will create a
31 logjam of cases in the federal courts and make it very difficult for the federal government to deal with the problem in a
32 timely enough way to avoid going bankrupt. This gives us some leverage we can use to our advantage. The less you
33 feed this monster and the more you stress it, the weaker it will get. Resolution of cases will then be delayed because of
34 the sheer volume and this will hurt tax enforcement efforts by the IRS. When the IRS Restructuring and Reform Act
35 was passed in 1998, the IRS was held much more accountable for respecting the due process rights of citizens. This
36 means they have to use the court to take your assets far more of the time than they used to. With the courts clogged up,
37 it will take them longer to get judicial permission to collect on any tax they want to extort out of taxpayers.

38 **3. Jury nullification**

39 Another tactic that will be very effective in this phase of the battle is to make sure we end up on the juries that are
40 hearing these tax cases against the IRS. We go in looking innocent and claim to not know anything about the law in
41 general or tax laws in particular (lawyers and courts don't like jurists who know the law, because they aren't as easily
42 manipulated and intimidated). We tell them we watch Oprah Winfrey every day and dutifully pay our taxes without
43 every questioning authority, and don't give them our SSN so they can't find out otherwise. We come in looking like a
44 sheep to the IRS/government during voir dire (jury selection). In the meantime, we're reading the Citizens Rule Book
45 (see <http://famguardian.org/Publications/CitRulebook/rulebook.htm>), studying this book, and getting educated so we
46 can't be manipulated or intimidated by the judge or the IRS. We then get picked for jury duty because we look
47 innocent, ignorant, and compliant, but then we transform into wolves after being selected and volunteer to be the jury
48 foreman! Our knowledge of the tax laws derived from this book will make us instant leaders within the jury and we

1 will lead the charge to nullify the unjust tax laws by a process called “jury nullification”! And if the judge tries to pull
2 us off the jury because we know too much, that will more firmly polarize the remaining jurists against the
3 government’s case! We might even win over some tax freedom converts serving on the jury in the process.

4 This very same jury nullification approach is what happened in this country in the north during the late 1800’s when
5 we still had slavery in the U.S.A. Slaves were escaping from their masters in the south and going north, and being
6 captured, imprisoned, and tried for breaking slavery laws, but jury nullification by northerners who didn’t approve of
7 slavery protected these slaves against punishment from unjust laws. Juries from the north would not allow escaped
8 slaves to be convicted and punished because of their own moral and religious convictions, in spite of the laws on the
9 books and in spite of the jury instructions given to them by the judges sworn to uphold the laws. Slavery is the very
10 same issue we are dealing with on the tax issue, except that it is financial slavery to the IRS/government based on
11 income rather than physical slavery based on color. For more information on how to be good at jury nullification and
12 getting selected as a juror consistently, join the Fully Information Juror Association (FIJA), whose website is at:

13 <http://www.fija.org/>

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1 The forms contained in this section provide sample documents for you to use in your fight against the IRS to keep them
2 obeying the law by not forcing you to pay income taxes that you aren't liable for or file tax returns that would violate your
3 constitutional rights. The forms in this chapter appear in the order or sequence you would be likely to need them if you
4 followed the procedures listed in section 3.5 entitled "A Process for Achieving Tax Freedom". These forms are a small
5 subset of those found on our website in the Sovereignty Forms and Procedures area appearing on the main page and in the
6 Tax area. The complete listing of forms as well as the instructions from chapter 3 and a and complete copy of this book and
7 other free publications may also be downloaded electronically from our website at the following address:

8 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

9 The above address has FREE, EDITABLE, ELECTRONIC versions of most of the forms in this chapter for your benefit
10 and reuse. If you download and modify any of the forms appearing on our website and you come up with a better version,
11 we would appreciate if you would email it to us so that we can improve both this book and what we publish on the website
12 to make it more useful and effective with every new version. We are always interested in better ways to get the job done
13 that are lawful and which help all of you freedom fighters! Go get'em! If you intend to send a marked up/improved copy
14 of one of our standard forms downloaded from our website, please ensure that you put your Microsoft Word program in the
15 "Track Changes" mode before you start editing by selecting:

16 **Tools->Track Changes-> Highlight Changes** and then check the
17 **"Track Changes while editing"** box.

WARNING: *The fact that a technique documented or suggested in chapter 2 or a form provided in Chapter 3 of this book does not work in your specific case may be an indication of any one of the following circumstances that you should be aware of:*

1. *You did something too late.*
2. *You did not follow the instructions exactly and skipped some steps.*
3. *The law has changed after you got your copy of this book and you didn't update to the latest version of the book as updates came out.*
4. *The IRS agent you are dealing with is ignorant of the law or is not motivated enough to want to take time to understand your position. Therefore, he may choose an irrelevant but intimidating response to scare you into compliance to test your resolve and knowledge level.*
5. *The solution you selected or employed does not apply to your specific situation because, for instance, you misjudged your legal status.*
6. *You may not have properly completed the steps previous to the one that didn't work. For instance, you filed for a refund using a 1040NR form with zeros but did not correct your citizenship status first or revoke your election, so the government's existing paperwork and records are in conflict with the status you are claiming and your claim was disallowed.*
7. *The documents you submitted to the IRS contained typographical errors that rendered them an easy target for a denial of your claim. For such a case, the IRS might also accuse you of fraud. Check the accuracy of your documents by proofreading them several times before you submit them!*
8. *The people you are dealing with at the IRS are downright dishonest and understand your predicament but won't cooperate. This is the case most of the time. Instead of granting you your refund or claim or zero tax assessment, like a spoiled child they will try to play a game of chicken and test your patience and resolve by challenging you up to the very last minute with irrelevant or downright wrong arguments. When this happens, they are testing whether you have sufficient knowledge to repel their arguments and if you don't because you haven't taken the time to do your homework and read most of this book, then they will eat your lunch. Ignorant people who haven't done their homework or study make ready prey for the IRS. Get informed...your freedom depends on it!*
9. *We made an error or missed something in this document, in which case please let us know immediately so we can update our documentation so everyone can benefit from your lessons learned. The tax process can be complicated and no one person can every hope to have all the answers. You'll make mistakes starting off just as we did while you are learning. You will always be learning in this field, because laws are always changing.*

- 1 Lastly, we emphasize that it is NOT the purpose of this book to provide a complete library of response letters for
 2 correspondence you receive from state and federal revenue collection agencies. Including such materials would easily
 3 TRIPLE the size of this already large book. If you require these types of materials, then please consult the following links:

Index of IRS Notice and Letter Responses:

<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

Index of state Notice and Letter Responses:

<http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm>

4 **3.1 IRS Forms, Publications, Notices, and Letters**

- 5 This subsection shall provide an index of all the IRS forms, publications, notices, and letters for reference by the reader.
 6 This book would be inordinately long if we included them in this book, so we only provide an index, and each item listed
 7 has a hotlink so you can click on it within the electronic version of this book and thereby download it and reuse it. In the
 8 case of IRS Notices and Letters, we provide an additional column called “Responsive form” that points to a specific form in
 9 this chapter that you can use to respond to a particular IRS Notice or Letter. The list is by no means complete, and over
 10 time, the library of forms we provide will be expanded to deal with every possible IRS notice. Your submissions, research,
 11 and help are solicited in making our form library more complete and useful. There is only so much that one man can do,
 12 however, without the help of others. This is a team effort, guys!

13 **3.1.1 Forms**

WARNING: This section contains links to the IRS website which the IRS has obfuscated so that it won't work inside an Adobe Acrobat document. Any link which contains commas will truncate at the comma when clicked within an Acrobat document. For instance, if you click on <http://www.irs.gov/formspubs/article/0,,id=97483,00.html>, this link will open in your browser and truncate after the zero (0) so that the link ends up in your browser address window as: <http://www.irs.gov/formspubs/article/0>. The links work, but the IRS broke them so you will have to go to your browser window and type the remaining portion of the address starting with the first comma.

- 14 Below is an index of all IRS Publications and the circumstances under which they are employed. Some of these forms are
 15 described on the IRS website at:

16 <http://www.irs.gov/formspubs/index.html>

<i>Form number</i>	<i>Title</i>	<i>Description</i>
23C	Assessment Certificate	Required to assess a person with a tax liability absent a filed tax return.
56	Notice Concerning Fiduciary Relationship Modified form	File to remove any fiduciary relationships fictitiously created in your Individual Master File (IMF) by unscrupulous IRS agents in order to create a false liability.
433-A	Collection Information Statement	
656	Offer in Compromise	
668-A(c)(DO)	Notice of Levy	Sent to institute a levy collection action.
668-B	Levy	Issued to levy a person's pay or assets at an employer or financial institution.

<i>Form number</i>	<i>Title</i>	<i>Description</i>
911	Application for Taxpayer Assistance Order	
941A	Employer's Quarterly Federal Tax Return	
1040	U.S. Individual Income Tax Return	
1040 Instructions	IRS Form 1040 Instructions	
1040X	Amended U.S. Individual Income Tax Return	
1040NR	U.S. Nonresident Alien Income Tax Return	
1040NR Instructions	IRS Form 1040NR Instructions	
12153	Request for Collection Due Process Hearing	WARNING: This form does NOT include a date completed. Please ensure that you add this to the form prior to submitting it and send it certified mail, because the IRS will claim they never received it or received it late, and will commence collections absent legal authority! Also, be sure to line out every instance of the word "taxpayer" and replace with "American" to remove any false presumptions from the form.
2433	Notice of Seizure	Issued to seize property. Catalog number 21680C.
2555		
2848	Power of Attorney and Declaration of Representative	
4029	Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits	
4340	Certificate of Assessments, Payments, Other Specified Matters	Record of payments and assessments for a taxpayer. Catalog Number 27000K.
4852	Substitute for W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, Etc.	
4868	Application for Extension of Time to File U.S. Individual Income Tax Return	
6450	Questionnaire To Determine Exemption from Withholding	
8109	Federal Tax Deposit Coupon	
8275	Disclosure Statement	
8546	Claim for Reimbursement of Bank Charges Incurred Due to Erroneous Service Levy or Misplaced Payment Check	
8854	Expatriation Information Statement	
8854 Instr	Expatriation Information Statement Instructions	
8821	Tax Information Authorization	
W-4	Employee's Withholding Allowance Certificate	

Form number	Title	Description
W-8	Certificate of Foreign Status	
W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding	
W-9	Request for Taxpayer Identification Number	

3.1.2 Publications

Below is an index of all IRS Publications and Documents and the circumstances under which they are employed. Some of these forms are described on the IRS website at:

<http://www.irs.gov/formspubs/index.html>

Pub/Document number	Title	Description
Federal Register	Federal Register; Part II: Department of the Treasury; Privacy Act of 1974; Republication of System of Records; Notices	Contains a complete listing of all IRS records available for disclosure under the Freedom of Information Act. Federal Register, Vol. 63, No. 242, pages 69716 through 69929 contain a listing of all systems of records maintained by both the Department of the Treasury and the Internal Revenue Service.
Doc. 6548		Complete printout of all IRS computer generated form letters. Useful for learning how the IRS operates.
Pub 1	Your Rights As a Taxpayer	Sent usually after a determination has been made.
Pub 5	Your Appeal Rights and How to Prepare a Protest if You Don't Agree	
Pub 54	Tax Guide for U.S. Citizens and Aliens Abroad	
Pub 519	U.S. Tax Guide for Aliens	
Pub 783	Instructions on How to Apply for a Certificate of Discharge of Property from the Federal Tax Lien	
Pub 784	How to Prepare Application for Certificate of Subordination of Federal Tax Lien	
Pub 919	Is My Withholding Correct?	
Pub1375	Procedures for Issuing Rulings, Determination Letters, and Information Letters, and for Entering Into Closing Agreements on Specific Issues Under the Jurisdiction of the Associate Chief Counsel (Domestic)	
Pub1450	Request for Release of Federal Tax Lien	
Pub 1494	Table of Figuring Amount Exempt from Levy on Wages, Salary, and Other Income	
Pub 1546	The Taxpayer Advocate Service of the IRS	
Pub 1660	Collection Appeal Rights	

<i>Pub/Document number</i>	<i>Title</i>	<i>Description</i>
Pub 2105	Why Do I Have To Pay Taxes?	

1 3.1.3 Notices

2 Below is an index of all IRS Notices and the circumstances under which they are employed. Some of these notices are
 3 described on the IRS website at:

4 <http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>

5 You can also see a much more complete list of notices in Chapter 9 of IRS Publication 6209, which you can order as a CD-
 6 ROM from:

- 7 • [IRS Topical Index to IRS Forms and Publications, under Computer Paragraph, Understanding](#)
- 8 • [On the IRS Website \(Called the "ADP/IDRS System Manual"\)](#)

9 "CP" means "Computer Paragraph". If you want a complete printout of all IRS letters, order IRS Document 6548 available
 10 from the National Office Reading Room at the address below:

11 ***Reading Room***
 12 ***P.O. Box 795***
 13 ***Ben Franklin Station***
 14 ***Washington, D.C. 20044***

<i>INDIVIDUAL NOTICES (from Individual Master File, or IMF, for "individuals")</i>			
<i>Notice number</i>	<i>Responsive form</i>	<i>Title</i>	<i>Description</i>
Notice 393		Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act-5 U.S.C. 552	Provided in response to Freedom of Information Act (FOIA) requests, where certain data items requested could not be provided.
CP-02			Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (9212-9311)
CP-04			Issued to inform the taxpayer that the portion of the ES penalty attributable to wages was waived (8712-8811)
CP-05			Issued to remind taxpayer of requirement for SSN for dependents claimed as exemptions.
CP-07			Issued annually from each service center to all taxpayers who received CPs 23, 24, or 25 (ES discrepancy) for the processing year. Will contain ES payments through November.
CP-08			Issued to inform taxpayer that refund is being released by name or TIN is still in error.
CP-09			Issued to inform taxpayer of potential EIC.
CP-10			Issued as a first notice to inform taxpayer that there was an error in computation of his/her individual income tax return and there is an overpayment of \$1.00 or more. Also informs the taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayer requested amount and the credited amount

Notice number	Responsive form	Title	Description
			differ by \$1.00 or more.
CP-12		Math Error - Overpayment of \$1 or more	http://www.irs.gov/taxpros/page/0,,id=16020,00.html
CP-13			Individual income tax return and: CP-11: Balance Due (Over \$5.00) CP-12: Overpayment of \$1.00 or more CP-13: Even Balance
CP-14		Balance Due, No Math Error	http://www.irs.gov/taxpros/page/0,,id=16021,00.html
CP-15			Issued to inform the taxpayer that Civil Penalty has been assessed.
CP-15A			Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which 100-percent penalty is based.
CP-16			Issued as a first notice to inform the taxpayer that: 1) There was an error in computation on his/her individual Income Tax Return, and 2) There is an overpayment of \$1 or more, and, 3) Part of that overpayment was used to offset another individual Tax Liability.
CP-17			Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit freeze.
CP-18			Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.
CP-19			Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.
CP-20			Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and there is an overpayment of \$1.00 or more. (Follow up to CP-18)
CP-21			These are all Examination and DP Tax Adjustment notices resulting in a balance due of less than \$5.00, an overpayment, even settlement condition, and those resulting in a balance due of \$5.00 or more when the account was in TDA status prior to the adjustment.
CP-22			These are all Examination and DP Tax Adjustments resulting in a balance due of \$5 or more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.
CP-23/24/25			Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference. CP-23: Balance due of \$1 or more CP-24: Overpayment of \$1 or more CP-25: Balance due or overpayment of less than \$5
CP-29			Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.
CP-30			Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is

Notice number	Responsive form	Title	Description
			refunding.
CP-30A			Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
CP-31			Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
CP-33			Error Delay Notice-Issued to inform the taxpayer that there has been a delay in his/her refund. No math error.
CP-34			Issued to acknowledge the receipt of an amended return.
CP-36			Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (form 1040X) posts to a module with a return with transaction code 150, 976, 977 already posted.
CP-37			This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN invalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
CP-38			Service Center Notice issued for the DATC/ASTA project
CP-39			Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
CP-41			Issued to notify the Service Center that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
CP-42			Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.
CP-43			This notice is issued to notify the Service Center of the account controlling name line in order that a name change to the tax year prior to the latest ear on file may be input correctly and cause the account to properly resequence.
CP-44			To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also used (rarely) to notify the Service Center of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a refundable credit of \$10 or more in a tax module and a 130 transaction (account frozen from refunding pending application of overpayment) is present in the entity module.
CP-45			Issued to inform a taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayers requested amount and the credited amount differ by \$1.00 or more.

Notice number	Responsive form	Title	Description
CP-45S			Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.
CP-46			Issued to notify the Service Center that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.
CP-47			Used to notify taxpayer that overpayment has been applied to past due obligation under Public Law 97-35
CP-48			Annual notice of obligation issued to the taxpayer advising that an offset will occur.
CP-49		Overpaid Tax	http://www.irs.gov/taxpros/page/0,id=16024.00.html
CP-50			Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ
CP-50A			IRS computation of balance due on non-computed 1040EZ-1
CP-50B			IRS computation of an overpayment on non-computed 1040EZ-1
CP-50C			IRS computation of even balance on non-computed 1040EZ-1
CP-51			Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ
CP-52			Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by \$100 or more, or whenever earnings are reduced below \$400 regardless of the amount of the reduction.
CP-53			Issued to notify taxpayer that an electronic fund transfer is not honored.
CP-54			Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.
CP-55			Issued to inform the Service Center that a transaction for a Form 5344 adjustment posts (CD47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayers retained copy of a return. Also generated on Forms 1040X in blocking series 900-999 (TC294/295), 980-989 (TC290) and MFT55 block 530-539 (TC290)
CP-56			Issued to remind the taxpayer that their invalid number is still present.
CP-57			Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds.
CP-58			Issued to request information concerning spouse's SSN. This notice is generated whenever the spouse's SSN is missing and the FS Code is 2, 6, or 7.
CP-59			Issued to request information concerning validity of spouse's SSN.
CP-60			Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)

Notice number	Responsive form	Title	Description
CP-62			Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.
CP-64			Notice of Tentative Carryback Allowance.
CP-71			Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) modules in status 23 with a module balance of \$25.00 or more and (2) modules in status 22 with an unreversed TC530 with closing code 09 and module balance of \$25.00 or more.
CP-71A			Issued annually to remind the taxpayer of a balance of tax due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32. The tolerance is \$50.00.
CP-71C			Issued annually for all TDA's in the queue that have been in status 24 for at least one year. Will reflect SCCB return addresses and ACS telephone numbers.
CP-71S			Issued top recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.
CP-83			Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.
CP-86			Issued when revenue receipt is input to a module restricted form generating interest or FTP.
CP-87			Sets an AIMS Indicator to issue AIMS opening records when TC 150 posts. Issued when TC 424 with SPC 010 or 020-041 posts and no TC 150 is posted.
CP-88			Provides a means for resolving accounts on the invalid segment of the Individual Master File.
CP-93			Notice is generated when a module contains a duplicate filing condition and an unreversed TC420 or TC576.
CP-95			Used to inform SC that follow up action should be taken when module balance on posted TC530 is increased by \$1,000 or more debit.
CP-96			Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC400 posts to a tax module.
CP-97			Service Center notice issued when TC841 posts to a module when TC971 AC 11.
CP-98			Generated to notify the Service Center that the return (TC150) has posted to a module in which such notification was previously requested.

BUSINESS NOTICES (from Business Master File, or BMF)

(NOTE: If you are a natural/biological person and you get one of these notices, the IRS computer records are in error and you need to fix this immediately! See section 5.6.8 of The Great IRS Hoax for further details.)

CP-101			Math error on Form 940 or 940 EZ resulting in a net balance due.
CP-102			Math error on Form 941, 942, or 943 resulting in a net balance due.
CP-103			Math error on Form CT-1 resulting in a net balance due.

Notice number	Responsive form	Title	Description
CP-104			Math error on Form 720 resulting in a net balance due.
CP-105			Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.
CP-106			Math error on Form 990PF, 5227 or 4720 resulting in a net balance due.
CP-107			Math error on Form 1042 resulting in a net balance due.
CP-108			An FTD coupon received was incomplete.
CP-109			Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
CP-111			Math error on Form 940 or 940EZ resulting in a net overpayment.
CP-112			Math error on form 941, 942 or 943 resulting in a net overpayment.
CP-113			Math error on Form CT-1 resulting in a net overpayment.
CP-114			Math error on Form 720 resulting in a net overpayment.
CP-115			Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.
CP-116			Math error on Form 990-PF, 5227, or 4720 resulting in a net overpayment.
CP-117			Math error on Form 1042 resulting in a net overpayment.
CP-121A			Math error on Form 940 or 940EZ with the net resulting in a balance due of under \$5.00.
CP-122A			Math error on Form 941, 942 or 943 with the net result a balance due of under \$5.00.
CP-123			Math error on Form CT-1 with the net result a zero or less than a \$1.00 balance.
CP-123A			Math error on Form CT-1 with the net result a balance due of under \$5.00.
CP-124			Math error on Form 720 with the net result a zero less than a \$1.00 balance.
CP-124A			Math error on Form 720 with the net result a balance due under \$5.00.
CP-125			Math error on Form 11-C, 706, 709, 2290, or 730 with the net result a zero or less than a \$1.00 balance.
CP-125A			Math error on Form 11-C, 706, 709, 2290 or 730 with the net result a balance due under \$5.00
CP-126			Math error on Form 990-PF, 5227 or 4720 with the net result a zero or less than a \$1.00 balance.
CP-126A			Math error on Form 990-PF, 5227 or 4720 with the net result a balance due under \$5.00.
CP-127			Math error on Form 1042 with the net result a zero or less than a \$1.00 balance.
CP-127A			Math error on Form 1042 with the net result a balance due under \$5.00.

Notice number	Responsive form	Title	Description
CP-128			Notification of the remaining balance due on a tax period after an offset-in.
CP-131			Math error on Form 1120 series, 1041, 990-C or 990-T with the net result a zero or less than a \$1.00 balance.
CP-131A			Math error on Form 1120 series, 1041, 990-C or 990-T with the net result a balance due under \$5.00.
CP-132			Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
CP-133			Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
CP-134			Notification that an amendment or duplicate return for Form 1120 was received.
CP-135			Notification to AC International--Collection that a new foreign address has posted to the entity with a tax period in delinquent status.
CP-138			Notification that the overpayment on the return was offset against another tax period with a balance due.
CP-139			Notification that Form 941, 942 or 940 may no longer be required because, four consecutive 941 or 942 tax periods were received with "no liability".
CP-140			Issued to organizations that are not required to file (Form 990 FRC or 2) because their gross receipts are \$25,000 or less and a return (TC 150) or TC 59X has not posted for three years. However, taxpayers may no have gross receipts in excess of \$25,000 or more and have not filed Form 990 for the last three years.
CP-144			Issued to an organization that has a filing requirement of 990-1 and has not filed a return for three consecutive years. The organization does not meet the criteria for a Taxpayer Delinquency Investigation.
CP-145			Notification of the credit elect amount applied to next year's tax return.
CP-146			Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.
CP-147			Notification that an additional overpayment amount was applied to next years tax return. The original return overpayment was not enough to cover the credit elect amount.
CP-155			Notification to service center files that the return/case is to be refiled under the new control DLN.
CP-156			Notification that the Form 2290 next installment is due when the return did not have a math error.
CP-157			Notification that the Form 2290 next installment is due on the return that had a math error.
CP-159			Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.
CP-160			Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of \$50.00 or more and (2) module in status 22 with an unreversed TC-530 with closing code

Notice number	Responsive form	Title	Description
			09 and module balance of \$50.00 or more.
CP-161		Underpaid tax Notice	http://www.irs.gov/taxpros/page/0,,id=16022,00.html
CP-162			Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
CP-163			Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles with closing code 12 or 24-32. The tolerance is \$50.00
CP-164			Notification to Appellate of a posting Tentative Carryback adjustment.
CP-165			Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. This requests the repayment of the check plus the bad check penalty.
CP-166			Notification that there are insufficient funds available for payment.
CP-167/167A			Issued to notify the taxpayer of a proposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
CP-168/168A			Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
CP-169			Notification that the return is missing and requesting that a copy be furnished.
CP-170			Notification to the Service Center that a duplicate return tried to post from a TC 370 (doc. code 51)
CP-171			Generated semi-annually as a reminder to the taxpayer of a balance due for tax modules in status 22 for 52 weeks or longer.
CP-172			Notification to follow-up on an entity that was established as exempt from Social Security Taxes.
CP-173			Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
CP-174			Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.
CP-175			Request to substantiate the credits shown on Form 941, 942 or 943.
CP-177			Request to substantiate the credits shown on form CT-1
CP-179			Notification that a Final Form 941, 941E or 943 has been received.
CP-180			Request to furnish Form 1120PH, schedule 4255, 4626, 4797, 8611 or 8656 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
CP-181			Request to furnish Form 1118, 1116, 5735, 5884, 6478, 6765, 8007, 3800, 8586, 8609, or 8801 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.

Notice number	Responsive form	Title	Description
CP-182			Request to furnish Form 3468 that was missing, form the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
CP-183			Request to furnish missing abstract numbers on the Form 720 filed.
CP-184			Request to substantiate the credits shown on the Form 720 filed.
CP-185			Notification to the service center that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
CP-186			Notification to the service center of a potential manual interest or penalty adjustment.
CP-187			Notification to Examination that a return or transaction 59X has not posted after a specific period after an AIMS request is posted.
CP-188			Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.
CP-189			Request for information to determine if the Form 940 filed, incorrectly included domestic wages for household employees. A Form 942 was not filed for any quarter of the year.
CP-190			Notification that an amended return was received but an original return was not received.
CP-191			Notification to SC Accounting to update the installment billing clerks file.
CP-192			Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F, or T filed a Form 940.
CP-193/193A			Notification to SC Adjustments that a duplicate or amended reurn posted to a tax module with an original return posted.
CP-194			Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction under the return posted. A letter to the taxpayer may be issued.
CP-195			Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
CP-196			Periodic notification to SC Collection that a taxpayer is not purchasing FTDs.
CP-197			Periodic notification of the requirement to purchase FTDs. Will contain D.O. address and phone number.
CP-198			Generated to notify the service center that th return (TC 150) has posted to a module where a TC 930 was previously posted, and/or an unreversed TC590 (CC7)/591/597 has posted.
CP-199			Notification to SC Entity Control that a taxpayer is no longer under the Magnetic tape reporting system.
CP-200			Notification to SC Entity Control that a consolidation of two EINs filed because one account was inactive.

Notice number	Responsive form	Title	Description
CP-201			Notification to SC Entity Control that a consolidation of two EINs failed because the name controls did not match.
CP-202			Notification to SC Entity Control that a consolidation of two EIN's failed because the filing requirements were not compatible.
CP-203			Notification of mis-use of Form 8109B.
CP-204			Notification that a return is required to be filed for the FTD payment that was received.
CP-205			Notification that the TIN used on Form 8109 was in error.
CP-206			Notification to Collection that two EINs were consolidated and there were tax periods in TDA status.
CP-207			Notification of impending FTD penalty assessment to be made without schedule of liabilities.
CP-208			Notification of SC Adjustment of a -P freeze for review.
CP-210/220			Notification of Adjustment to tax return.
CP-215			Notification of Civil Penalty assessment.
CP-225			Notification of a missing payment found and applied.
CP-230/240			Notification that an adjustment has been made under CAWR Reconciliation Program.
CP-231			Notification to SC Accounting that an undelivered refund check has posted for this account.
CP-233			Notification to SC Examination that taxpayer has protested an assessment math error amount. The account has been adjusted and referred to Examination.
CP-234			Notification to SC Adjustments of a potential ES Penalty on an account.
CP-241			SC Transcript Notice will generate to D.O. Exam Division, 637 Coordinator.
CP-243			Notification to the Service Center that Special Tax Stamps(s) should be manually issued.
CP-244			Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.
CP-245			Receipt of payment for Special Taxes (Special Tax Stamp)
CP-251			Employment Tax Problem--We Need Information--It May Change Your tax. First notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). Generated as the result of Status Code 26 posting to the module.
CP-252			Final Notice *Employment Tax Problem* Answer Required. Final notice issued to taxpayer. Automatically generated 45 days after the notice date of the CP251 if there is no response to the CP251.

Notice number	Responsive form	Title	Description
CP-253			Request For Forms W-2 Not Filed with Social Security Administration. Issued to taxpayer proposing an Intentional Disregard Penalty for non-compliance.
CP-254			Reserved for CAWR.
CP-255			Issued to taxpayer to advise of no reply to prior CAWR notice.
CP-260			Notification that a credit was reversed creating a balance due.
CP-261			Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
CP-262			Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
CP-263			Issued to acknowledge receipt of F2553.
CP-264			Issued to notify taxpayer of denial of taxpayer petition to become an S-Corporation.
CP-265			Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
CP-266			Issued to notify taxpayer of forwarding their Form 2553 to National Office.
CP-267			Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request for resolution of the condition.
CP-268			Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.
CP-270			Notification of SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7, or 9 posted and module is in debt balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.
CP-280			Requesting the cross reference Social Security Number for the Form 720 filed with Abstract Number 52
CP-284			Issued to inform the Service Center that follow-up action should be performed before the ASED or CSED expires.
CP-293			Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
CP-295			Notification to SC Collection that a significant increase in assessed module balance has occurred in module with a TC 530 posted.
CP-296			Notification to SC Accounting that an account has been transferred out.
CP-501		Reminder Notice, Balance Due	http://www.irs.gov/taxpros/page/0,,id=16025.00.html
CP-504	10.1 IRS Form 12153	Urgent Notice, Balance Due	http://www.irs.gov/taxpros/page/0,,id=16026.00.html
CP-518	7.1	Final Notice of Overdue Tax Return	http://www.irs.gov/taxpros/page/0,,id=16028.00.html
CP-523		Notice of Default on Installment Agreement	http://www.irs.gov/taxpros/page/0,,id=16029.00.html

<i>Notice number</i>	<i>Responsive form</i>	<i>Title</i>	<i>Description</i>
CP-2000		Notice of Proposed Adjustment for Underpayment/Overpayment	http://www.irs.gov/taxpros/page/0,,id=16023.00.html

1 **3.1.4 Letters**

- 2 IRS Letters are sent out manually rather than by Computer Paragraph above for certain specific circumstances.

<i>Letter number</i>	<i>Responsive form</i>	<i>Title</i>	<i>Description</i>
Ltr 1058		Final Notice: Notice of Intent to Levy and Notice of Your Right to a Hearing	
Ltr 3172		Notice of Federal Tax Lien and Your Right to a Hearing Under IRC 6320	

3 **3.2 Tests for Tax Professionals**

4 **3.2.1 Test for Federal Tax Professionals**

- 5 You can find the latest version of this free document on the world wide web at:

6 <http://famguardian.org/TaxFreedom/Forms/TestForTaxProf/TestForFedTaxProfessionals.htm>

1

2 **3.2.2 Notice of Default for Test for Federal Tax Professionals**

3 This affidavit is to be used in tandem with the Test for Federal Tax Professionals. Whenever you send this Test to the IRS
4 in any of your correspondence, for instance, with an Request for Refund Affidavit, you should give them the allotted
5 amount of time to respond, usually 45 days, and then mail them the Notice of Default below to inform them that they have
6 admitted fact under the Uniform Commercial Code. It is a very effective tool and is based on UCC 1-205. We escaped
7 \$1,000 in frivolous return penalties by sending out this notice and shut the IRS immediately from making inflated claims of
8 liability!

1 <>YOUR NAME>>
2 Former SSN (no longer active: <>SSN>>
3 <>ADDRESS>>
4 <>CITY>>, <>STATE>> <>ZIP>>
5 Phone: _____
6 <>DATE>>
7
8 Internal Revenue Service
9 Legal Staff of District Director
10 <>ADDRESS>>
11 <>CITY>>, <>STATE>> <>ZIP>>

12 **VERIFIED AFFIDAVIT OF DEFAULT**
13
14
15 STATE OF _____)
16)
17 COUNTY OF _____)
18
19 Affiant, having first hand knowledge concerning the facts contained herein, provides this Verified Affidavit of Default to
20 _____ (agentname) of the Internal Revenue Service. Affiant hereby deposes and states the facts as stated
21 herein and attests that this Affidavit is true, correct, and complete.

- 22 1. That the affiant, _____ (name), did mail to the Internal Revenue Service Affidavit(s), entitled "Test
23 for Federal Tax Professionals", certified mail, dated _____ (date) at the above address, on
24 _____ (date). This affidavit included ____ (number) enclosures and a claim of no tax liability.
25 2. Said Affidavit(s) by Agency as evidenced by Certified mail receipt number # _____.
26 3. No response by the Internal Revenue Service, or any other lawfully delegated representative of the said Agency and/or
27 department has ever been received refuting the claims made in the aforesaid Affidavit.
28 4. The Internal Revenue Service was granted 45 days in which to respond to the facts stated in the Affidavit(s) and did
29 not refute them during that time period, thereby "defaulting" on _____ (date).

30 ***Default having occurred, whereas the Internal Revenue Service employee(s) failed to respond to said Affidavit(s), the
31 following facts are hereby established in accordance with the Uniform Commercial Code, section 1-205:***

- 32 1. Divestiture, dispositive facts are established by the Internal Revenue Service, respecting facts stated in said
33 Affidavit(s), wherein they had the opportunity and "failed to plead," and thereby have extinguished the right to
34 proceed against Claimant in this matter.
35 2. The facts and claims are contained within the said Affidavit(s) are considered accurate, as they have not been
36 rebutted, by counter-affidavit, by someone competent to know the law, within the forty five (45) days required.
37 All matters not denied are affirmed.
38 3. Agency/Department failed to issue or maintain documents as required in response to said affidavit.
39 4. Internal Revenue Service, by defaulting to the said Affidavit(s) has been deemed to have waived all rights
40 allegedly claimed against _____ (your name) respecting unlawful assessment or collection of
41 alleged taxes or penalties owed for said tax years and agrees to refund all taxes paid and waive right of collection
42 for any back taxes.

43
44 The following is a by no means complete summary of the facts established by failure of the Internal Revenue Service to
45 timely respond to all the issues and claims made in said Affidavit:

46 1. **Fiduciary Duty**

- 47 1.1. Employees of the Internal Revenue Service have a fiduciary relationship with the citizens that they serve and
48 are agents of a public trust.

- 1 1.2. This fiduciary relationship establishes an obligation to act in the best interests of the public at large, and for
2 the general welfare of the citizens they serve and to put the interests of the public above their own private
3 interests and the government agency that they work for..
4 1.3. It is in the best interests of the citizens that they serve for them to be well-informed about the legal basis
5 justifying their tax liability so that it can be fully and promptly satisfied.
6 1.4. Said Affidavit fully and completely identified the responsibilities and liabilities of said citizen according to
7 the years of research conducted by affiant and hundreds of other learned tax professionals, including CPA's and
8 at least three tax attorneys.
9 1.5. An opportunity to satisfy the burden of proof imposed on the Internal Revenue Service as the moving party to
10 demonstrate tax liability of affiant and the inaccuracies of his findings was afforded by said Affidavit to the IRS.
11 1.6. The IRS failed to refute the claims of the affiant and failed to respond to said Affidavit and legal notice, and
12 thereby established and determined the extent of the legal tax liabilities of the affiant, which are thereby
13 established as "not liable and due a full refund" for the years in question.

2. **Jurisdiction**

- 15 2.1. Affiant is not a "person" in the context of the Internal Revenue Code.
16 2.2. Affiant does not live in "the State of" or "this State" as defined in California Revenue and Taxation Code
17 sections 6017 and 17018 or Internal Revenue Code Section 7701(a)(10). The definition of the "State" in which
18 federal income taxes apply is that found in the Buck Act, 4 U.S.C. §110(d).
19 2.3. Affiant does not live in the "United States" defined in 26 U.S.C. §7701(a)(9).
20 2.4. The Internal Revenue Service and the federal government have no jurisdiction under the Constitution to
21 enforce or impose direct taxes on natural persons outside of federal enclaves and inside the sovereign 50 states.
22 This restriction is imposed by Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the U.S.
23 Constitution and these restrictions were NOT removed by passage of the Sixteenth Amendment.
24 2.5. I.R.C> Subtitles A through C income taxes are considered indirect taxes according to the U.S. Supreme Court.
25 Indirect taxes are taxes on *other than* natural persons.
26 2.6. Subtitles A through C income taxes are considered indirect taxes according to the Internal Revenue Service.
27 Indirect taxes are taxes on *other than* natural persons.
28 2.7. The Internal Revenue Service has no authority to overrule the determinations of the U.S. Supreme Court's
29 definition of Subtitles A through C income taxes as indirect excise taxes.
30 2.8. The "United States" is defined in the Fourteenth Amendment as the territory over which the sovereignty of the
31 "United States" extends, which includes only the District of Columbia, enclaves within the states, and other
32 territories and possessions of the United States.
33 2.9. The United States Treasury Secretary has no delegated authority to impose or enforce "direct taxes" upon
34 citizens living in the 50 states.
35 2.10. The Department of Justice has no delegated authority to defend IRS agents against criminal prosecution for
36 wrongdoing in connection with the administration of the Internal Revenue Code.
37 2.11. The Department of Justice has no delegated authority to civilly or criminally prosecute Americans Citizens
38 living inside the 50 states for noncompliance with I.R.C. Subtitles A through C income taxes.
39 2.12. "U.S. citizen" status, which is one of the prerequisites of income tax liability found in section 1 of the Internal
40 Revenue Code, means 14th Amendment citizenship and birth or naturalization in the *federal* United States (areas
41 over which the federal government is sovereign).
42 2.13. The status of being a "U.S. national" rather than a "U.S. citizen" relieves persons from federal tax liability
43 under "U.S. citizen" status.
44 2.14. The word "includes" as used throughout the Internal Revenue Code is a word of limitation and not
45 enlargement. The purpose for using it is to restrict rather than enlarge the definition of a word to the terms it
46 introduces. Any other interpretation of the word constitutes a violation of due process of law, an illegal and
47 unconstitutional enlargement of federal jurisdiction, and a satisfaction of the Supreme Court's "void vagueness"
48 doctrine in the context of the Sixth Amendment to the U.S. Constitution.

3. **Income Tax Liability**

- 50 3.1. The Internal Revenue Code "imposes" a tax in section 1, but "imposing" the tax does not make a person liable
51 or specify the situs under which a person is liable.
52 3.2. There is no code section anywhere in the Internal Revenue Code that makes a natural person such as myself
53 liable for the payment of Federal personal income taxes.
54 3.3. "Gross income" means income derived from whatever source derived.
55 3.4. The IRS have no constitutional authority to define income as other than corporate profits, and no authority to
56 define "income" at all. Only the U.S. Constitution can define income.
57 3.5. "Income" as properly defined by the U.S. Supreme Court means "corporate profit".

- 1 3.6. Affiant is not a corporation and has no corporate profit.
- 2 3.7. 26 U.S.C. §863 provides a means of allocating gross income to specific sources that are taxable based on the
3 location where they were derived. There is no other authority for allocating items of gross income to specific
4 taxable sources.
- 5 3.8. 26 CFR § 1.863-1 identifies how to determine taxable income from specific sources within or without the
6 United States.
- 7 3.9. The legal authority for determining the taxability of a source of income (not an item of gross income, but a
8 source or situs of income) is 26 CFR § 1.861-8(f)
- 9 3.10. 26 CFR § 1.861-8T(d)(2)(iii) defines income that is not considered tax exempt. This section does not list the
10 income of most American Citizens. Therefore, affiant is exempt from federal income tax.
- 11 3.11. Affiant is not a “taxpayer” within the context of Subtitles A through C or the California Revenue and Taxation
12 Code because no liability for the payment of such income taxes has been or can be demonstrated.
- 13 3.12. The IRS has no authority to exercise levy or distraint against American Citizens in connection with payment
14 of Subtitles A through C federal income taxes. The enforcement codes found in Subtitle F do not have any
15 implementing regulations that apply distraint for enforcement of Subtitles A through C income taxes.
- 16 3.13. IRS has no authority to assess an American with a Subtitle A through C income tax liability. Only the Citizen
17 can assess himself with an income tax liability. That is why the U.S. Supreme Court said in the case of *Flora v.*
18 *U.S.*, 362 U.S. 145 that: “Our system of taxation is based upon voluntary assessment and payment, not upon
19 distraint.” Voluntary assessment means self assessment in this case.
- 20 3.14. The IRS does not have in their possession a valid assessment. All self-assessments have already been
21 invalidated, which means that all monies paid in taxes for the years in question must be returned to the affiant.
- 22 3.15. 26 CFR § 31.3121(e)-1 is the only place in the Internal Revenue Code or 26 CFR where the term “citizen of
23 the United States” or “U.S. citizen” is defined.
- 24 3.16. The IRS has no lawful authority to violate the Constitutional rights of the affiant.
- 25 3.17. The Internal Revenue Service has no evidence in their position that proves that the affiant is a “U.S. citizen”
26 subject to the taxes “imposed” in I.R.C. Section 1.
- 27 3.18. The revenue officer in receipt of the questions does not have an enforcement pocket commission and therefore
28 has no lawful authority to institute distraint against the affiant.
- 29 3.19. The only place that the term “citizen of the United States” or “U.S. citizen” is defined anywhere in the
30 Internal Revenue Code or 26 CFR is in 26 CFR § 31.3121 (e)-1.
- 31 3.20. Income means “corporate profit” according to the U.S. Supreme Court.
- 32 3.21. Affiant is not a federal corporation subject to the federal income tax.
- 33 3.22. The federal income tax authorized by the Sixteenth Amendment is an indirect tax on federally chartered
34 corporate privileges.
- 35 3.23. IRS has no lawful authority to define the term “income” and only the U.S. Constitution can define it.
- 36 3.24. To have “gross income”, one must have income from federally chartered corporate activities, which the
37 affiant does not.
- 38 3.25. The only definition of the term “individual” found anywhere in the Internal Revenue Code or 26 CFR appears
39 in 26 CFR § 1.1441-1(c)(3).
- 40 3.26. A person who fills out a 1040 form by law must either be an alien or a nonresident alien under 26 CFR §
41 1.1441-1(c)(3).
- 42 3.27. A person cannot be a “U.S. citizen” and an “individual” at the same time because they are mutually exclusive,
43 based on the definition of “individual” found in 26 CFR § 1.1441(c)(3).
- 44 3.28. Only “aliens” as defined in 26 CFR § 1.1441-1(c)(3) are required to fill out and submit IRS form 1040.
45 Nonresident aliens are supposed to use the IRS form 1040NR and not the 1040.
- 46 3.29. U.S. citizens are not required by law to complete or file any income tax form, including the 1040 or the
47 1040NR.

48 **4. Penalties and criminal enforcement jurisdiction**

- 49 4.1. The only “persons” against whom penalties may be instituted under Subtitle F of the Internal Revenue Code
50 are defined in 26 CFR § 301.6671-1(b), which are defined as officers or employees of corporations or members or
51 employees of partnerships.
- 52 4.2. Affiant is not the “person” against whom penalties can be levied under Subtitle F of the Internal Revenue
53 Code.
- 54 4.3. There are no implementing regulations for the Internal Revenue Code Section 1 income tax that authorize the
55 imposition of penalties against anyone for refusing to pay these taxes.
- 56 4.4. The only authority to impose civil penalties by the IRS is through filing suit in federal court. Liens and levies
57 may not be used against American Citizens to collect penalties.

- 1 4.5. Our tax system is voluntary. Penalties can't be applied for noncompliance because it is voluntary.
2 4.6. All documents submitted with tax returns constitute compelled testimony. Because the testimony is
3 compelled and submitted under duress, it is not admissible as evidence in a court of law because it was illegally
4 obtained as per the U.S. Supreme Court in the case of *Weeks v. United States*, 232 U.S. 383 (1914).
5 4.7. The imposition of penalties for refusing to communicate with the government on a tax return is a violation of
6 the First Amendment right of free speech of the affiant.
7 4.8. The IRS has no delegation of authority order authorizing them to compel the affiant to commit fraud on his
8 tax return.
9 4.9. The Fourth Amendment right of privacy is unlawfully infringed by the tax laws, in that maintaining one's
10 privacy by not declaring deductions results in an additional tax assessment. Such an addition tax assessment
11 amounts to a penalty for the exercise of Constitutionally guaranteed rights, which is unconstitutional.
12 4.10. A "tax shelter" is defined an investment which reduces the existing tax liability of a "taxpayer" and which is
13 registered as an investment security with appropriate Federal and State authorities.
14 4.11. A "tax shelter" is an "abusive tax shelter" only if it is sold or marketed or promoted to a "taxpayer".
15 4.12. The affiant does not sell or promote "tax shelters" as they are defined in 26 U.S.C. §6111 and 26 U.S.C.
16 §6112. The government is not in possession of any evidence that would suggest otherwise, because they were
17 asked for such evidence and did not provide any.
18 4.13. Even if a "person" were selling, promoting, or marketing an investment that could be legally described as a
19 "tax shelter", that investment could not be legally described as an "abusive tax shelter" if it were sold only to
20 persons who claimed that they were "nontaxpayers" and not liable for the tax in question.

21 5. **Collections**

- 22 5.1. Only elected or appointed officials of the United States government are the proper subject of an IRS levy.
23 5.2. Affiant is not a proper or lawful object of an IRS levy.
24 5.3. Seizure of property to satisfy tax debts can only lawfully occur if it is ordered by a neutral and disinterested
25 magistrate.
26 5.4. The IRS issues Notices of Levy without proper orders from a magistrate. Therefore, such notices cannot be a
27 legal or lawful means of seizing or obtaining property in satisfaction of alleged tax debts. Only a court order
28 provides legitimate authority to seize property under the Fourth Amendment. Use of such notices constitutes
29 extortion under the color of office, fraud, and subjects the issuing person to personal criminal liability.
30 5.5. In the context of a Notice of Deficiency, there is not legal basis or delegated authority to establish a tax
31 liability absent a valid self-assessment by the affected Citizen.
32 5.6. IRS has no lawful authority to send out a Notice of Deficiency absent a valid self-assessment.
33 5.7. IRS has no legal authority to call affiant a "taxpayer" because they have not demonstrated tax liability.
34 5.8. 26 CFR § 301.6303-1 is not a legislative regulation, but a procedural regulation, and therefore may not be
35 used to institute collection actions or distraint against American Citizens.

36 6. **Employment Tax Withholding**

- 37 6.1. The affiant does not meet the definition of "employee" to which IRC Subtitle C employment taxes may be
38 applied.
39 6.2. All employment taxes deducted from one's pay are treated legally as gifts to the U.S. government and fall into
40 tax class 5. The reason is for this is that a valid assessment is not done until the Citizen voluntarily assesses
41 himself by filing a tax return.
42 6.3. IRS has no legal or Constitutional authority to tell private employers to withhold at the single zero rate absent
43 consent from the Citizen and is committing fraud and extortion under the color of office in doing so.
44 6.4. The affiant does not earn "wages" as they are defined in 26 U.S.C. §3401(a) because he is not an "employee"
45 as that term is defined in 26 CFR § 31.3401(c).

46 7. **Social Security**

- 47 7.1. The term "United States" in the context of Social Security means the federal government only, which consists
48 of the District of Columbia, the federal enclaves inside the 50 states, and other portions of the "federal zone"
49 subject to the exclusive legislative jurisdiction of the federal government under Article 1, section 8, Clause 17 of
50 the U.S. Constitution.
51 7.2. The term "subject to the jurisdiction of the United States" means the exclusive sovereign jurisdiction under
52 Article 1, Section 8, Clause 17 of the U.S. Constitution.
53 7.3. The federal government does not have exclusive jurisdiction or sovereignty over the 50 states of the union but
54 it does have such jurisdiction over Washington, D.C. and U.S. territories.
55 7.4. Persons "subject to the jurisdiction of the United States at birth" as defined in the Fourteenth Amendment
56 means that they do not have full constitutional protections and the Bill Of Rights that private citizens in the 50
57 states who are not U.S. citizens have.

- 7.5. The SS-5 does not provide a wide range of citizenship choices. Only “U.S. citizen” (e.g. 14th Amendment citizen).
 - 7.6. The SS-5 form does not define the term “U.S. citizen”.
 - 7.7. Declaring one’s self to be a “U.S. citizen” on an SS-5 form subjects a person to the exclusive sovereign jurisdiction of the U.S. government no matter where they live.
 - 7.8. SS-5 form does not warn natural persons completing it that they are surrendering their constitutional rights and therefore constitutes fraud.

In accordance with 28 U.S.C. §1746(1), I do hereby attest and affirm, under the penalties of perjury from without the
“United States”, under the laws of the United States *of America* that to the best of my/our knowledge and belief, the above
Affidavit is true, correct, and complete.

Signed,

<<YOUR NAME>>
All Rights Reserved Without Prejudice, UCC 1-207

1

2 **3.2.3 Test for California State Tax Professionals**

3 You can find the latest version of this free document on the world wide web at:

4 <http://famguardian.org/TaxFreedom/Forms/TestForTaxProf/TestForCAStateTaxProfessionals.htm>

5

1 <>YOUR NAME>>
2 Former SSN (no longer active: <>SSN>>
3 <>ADDRESS>>
4 <>CITY>>, <>STATE>> <>ZIP>>
5 Phone: _____
6 <>DATE>>
7
8 Internal Revenue Service
9 <>ADDRESS>>
10 <>CITY>>, <>STATE>> <>ZIP>>

11 **VERIFIED AFFIDAVIT OF DEFAULT**
12
13
14 STATE OF _____)
15)
16 COUNTY OF _____)

17
18 Affiant, having first hand knowledge concerning the facts contained herein, provides this Verified Affidavit of Default to
19 _____ (agent name) of the California Franchise Tax Board. Affiant hereby deposes and states the facts as
20 stated herein and attests that this Affidavit is true, correct, and complete.

- 21 1. That the affiant, _____ (name), did mail to the Franchise Tax Board Affidavit(s), entitled "Test for
22 California State Tax Professionals", certified mail, dated _____ (date), at the above address, on
23 _____ (date). This affidavit included ____ (number) enclosures and a claim of no tax liability.
24 2. Said Affidavit(s) by Agency as evidenced by Certified mail receipt number # _____.
25 3. No response by the California Franchise Tax Board, or any other lawfully delegated representative of the said Agency
26 and/or department has ever been received refuting the claims made in the aforesaid Affidavit.
27 4. The Franchise Tax Board was granted 45 days in which to respond to the facts stated in the Affidavit(s) and *did not*
28 refute them during that time period, thereby "defaulting" on May 26, 2001.

29 ***Default having occurred, whereas the Franchise Tax Board employee(s) failed to respond to said Affidavit(s), the
30 following facts are hereby established in accordance with the Uniform Commercial Code, section 1-205:***

- 31 1. Divestiture, dispositive facts are established by the California Franchise Tax Board, respecting facts stated in said
32 Affidavit(s), wherein they had the opportunity and "failed to plead," and thereby have extinguished the right to
33 proceed against Claimant in this matter.
34 2. The facts and claims are contained within the said Affidavit(s) are considered accurate, as they have not been
35 rebutted, by counter-affidavit, by someone competent to know the law, within the forty five (45) days required.
36 All matters not denied are affirmed.
37 3. Agency/Department failed to issue or maintain documents as required.
38 4. The California Franchise Tax Board, by defaulting to the said Affidavit(s) has been deemed to have waived all
39 rights allegedly claimed against _____ (your name) respecting unlawful assessment or
40 collection of alleged taxes or penalties owed for said tax years and agrees to refund all taxes paid and waive right
41 of collection for any back taxes.

42
43 The following is a by no means complete summary of the facts established by failure of the California Franchise Tax Board
44 to respond to all the issues and claims made in said Affidavit:

45 1. **Fiduciary Duty**

- 46 1.1. Employees of the Franchise Tax Board have a fiduciary relationship with the citizens that they serve and are
47 agents of a public trust.

- 1 1.2. This fiduciary relationship establishes an obligation to act in the best interests of the public at large, and for
2 the general welfare of the citizens they serve and to put the interests of the public above their own private
3 interests and the government agency that they work for..
4 1.3. It is in the best interests of the citizens that they serve for them to be well-informed about the legal basis
5 justifying their tax liability so that it can be fully and promptly satisfied.
6 1.4. Said Affidavit fully and completely identified the responsibilities and liabilities of said citizen according to
7 the years of research conducted by affiant and hundreds of other learned tax professionals, including CPA's and
8 at least three tax attorneys.
9 1.5. An opportunity to satisfy the burden of proof imposed on the California Franchise Tax Board as the moving
10 party to demonstrate tax liability of affiant and the inaccuracies of his findings was afforded by said Affidavit to
11 the FTB.
12 1.6. The FTB failed to refute the claims of the affiant and failed to respond to said Affidavit and legal notice, and
13 thereby established and determined the extent of the legal tax liabilities of the affiant, which are thereby
14 established as "not liable and due a full refund" for the years in question.

15 **2. Jurisdiction**

- 16 2.1. Affiant is not a "person" in the context of the Internal Revenue Code.
17 2.2. Affiant does not live in "the State of" or "this State" as defined in California Revenue and Taxation Code
18 sections 6017 and 17018 or Internal Revenue Code Section 7701(a)(10). The definition of the "State" in which
19 California income taxes apply is that found in the Buck Act, 4 U.S.C. §110(d).
20 2.3. Affiant does not live in the "United States" defined in 26 U.S.C. §7701(a)(9).
21 2.4. Subtitles A through C income taxes are considered indirect taxes according to the U.S. Supreme Court.
22 Indirect taxes are taxes on other than natural persons.
23 2.5. Subtitles A through C income taxes are considered indirect taxes according to the California Franchise Tax
24 Board. Indirect taxes are taxes on other than natural persons.
25 2.6. The California Franchise Tax Board has no authority to overrule the determinations of the U.S. Supreme
26 Court's definition of Subtitles A through C income taxes as indirect excise taxes.
27 2.7. The "United States" is defined in the Fourteenth Amendment as the territory over which the sovereignty of the
28 "United States" extends, which includes only the District of Columbia, enclaves within the states, and other
29 territories and possessions of the United States.
30 2.8. "U.S. citizen" status, which is one of the prerequisites of income tax liability found in section 1 of the Internal
31 Revenue Code, means 14th Amendment citizenship and birth or naturalization in the federal United States (areas
32 over which the federal government is sovereign).
33 2.9. The status of being a "U.S. national" rather than a "U.S. citizen" relieves persons from federal tax liability
34 under "U.S. citizen" status.
35 2.10. The word "includes" as used throughout the Internal Revenue Code is a word of limitation and not
36 enlargement. The purpose for using it is to restrict rather than enlarge the definition of a word to the terms it
37 introduces. Any other interpretation of the word constitutes a violation of due process of law, an illegal and
38 unconstitutional enlargement of federal jurisdiction, and a satisfaction of the Supreme Court's "void vagueness"
39 doctrine in the context of the Sixth Amendment to the U.S. Constitution.

40 **3. Income Tax Liability**

- 41 3.1. The California Revenue and Taxation Code "imposes" a tax in section 17041, but "imposing" the tax does not
42 make a person liable or specify the situs under which a person is liable.
43 3.2. There is no code section anywhere in the California Revenue and Taxation code that makes a person liable for
44 the payment of California personal income taxes.
45 3.3. Line 12 of the California form 540 starts with the word "State". This is the same "State" defined in R&TC
46 §§6017 and 17018.
47 3.4. State income taxes only apply to persons who reside in the "State" defined above in R&TC §§6017 and
48 17018.
49 3.5. Only federal and state corporations and natural persons residing (living) inside federal enclaves within
50 California can be liable for the payment of state income taxes.
51 3.6. "Gross income" means income derived from whatever source derived.
52 3.7. The IRS and the FTB have no constitutional authority to define income as other than corporate profits, and no
53 authority to define "income" at all. Only the U.S. Constitution can define income.
54 3.8. "Income" as properly defined by the U.S. Supreme Court means "corporate profit".
55 3.9. Affiant is not a corporation and has no corporate profit.

- 1 3.10. 26 U.S.C. §863 provides a means of allocating gross income to specific sources that are taxable based on the
2 location where they were derived. There is no other authority for allocating items of gross income to specific
3 taxable sources.
- 4 3.11. 26 CFR § 1.863-1 identifies how to determine taxable income from specific sources within or without the
5 United States.
- 6 3.12. The legal authority for determining the taxability of a source of income (not an item of gross income, but a
7 source or situs of income) is 26 CFR § 1.861-8(f)
- 8 3.13. 26 CFR § 1.861-8T(d)(2)(iii) defines income that is not considered tax exempt. This section does not list the
9 income of most American Citizens. Therefore, affiant is exempt from federal income tax.
- 10 3.14. Affiant is not a “taxpayer” within the context of Subtitles A through C or the California Revenue and Taxation
11 Code because no liability for the payment of such income taxes has been or can be demonstrated.
- 12 3.15. The IRS has no authority to exercise levy or distraint against American Citizens in connection with payment
13 of Subtitles A through C federal income taxes. The enforcement codes found in Subtitle F do not have any
14 implementing regulations that apply distraint for enforcement of Subtitles A through C income taxes.
- 15 3.16. IRS has no authority to assess an American with a Subtitle A through C income tax liability. Only the Citizen
16 can assess himself with an income tax liability. That is why the U.S. Supreme Court said in the case of *Flora v.*
17 U.S., 362 U.S. 145 that: “Our system of taxation is based upon voluntary assessment and payment, not upon
18 distraint.” Voluntary assessment means self assessment in this case.
- 19 3.17. Neither the IRS or the California FTB have in their possession a valid assessment. All self-assessments have
20 already been invalidated, which means that all monies paid in taxes for the years in question must be returned to
21 the affiant.
- 22 3.18. The Franchise Tax Board has no evidence in their position that proves that the affiant is a “U.S. citizen”
- 23 3.19. The only place that the term “citizen of the United States” or “U.S. citizen” is defined anywhere in the
24 Internal Revenue Code or 26 CFR is in 26 CFR § 31.3121(e)-1 .
- 25 3.20. The California Form 590, Withholding Exemption Certificate, states that residents of California are exempt
26 from income tax withholding as per R&TC Section 18662.
- 27 3.21. Only nonresidents of California are liable for state income taxes.
- 28 3.22. Affiant is not a nonresident of California. Instead, he is a resident.
- 29 3.23. I have status 1, which means that I am a resident of California and a nonresident of the federal “United
30 States”. This makes me liable for neither the federal income tax or the state income tax.
- 31 3.24. The only definition of the term “individual” found anywhere in the Internal Revenue Code or 26 CFR appears
32 in 26 CFR § 1.1441-1(c)(3).
- 33 3.25. A person who fills out a 1040 form by law must either be an alien or a nonresident alien under 26 CFR §
34 1.1441-1(c)(3).
- 35 3.26. A person cannot be a “U.S. citizen” and an “individual” at the same time because they are mutually exclusive,
36 based on the definition of “individual” found in 26 CFR § 1.1441(c)(3).
- 37 3.27. Only “aliens” as defined in 26 CFR § 1.1441-1(c)(3) are required to fill out and submit IRS form 1040.
38 Nonresident aliens are supposed to use the IRS form 1040NR and not the 1040.
- 39 3.28. U.S. citizens are not required by law to complete or file any income tax form, including the 1040 or the
40 1040NR.

41 **4. Penalties**

- 42 4.1. The only “persons” against whom penalties may be instituted under Subtitle F of the Internal Revenue Code
43 are defined in 26 CFR § 301.6671-1(b), which are defined as officers or employees of corporations or members or
44 employees of partnerships.
- 45 4.2. Affiant is not the “person” against whom penalties can be levied under Subtitle F of the Internal Revenue
46 Code.
- 47 4.3. There are no implementing regulations for the Internal Revenue Code Section 1 income tax that authorize the
48 imposition of penalties against anyone for refusing to pay these taxes.
- 49 4.4. The only authority to impose civil penalties by the IRS is through filing suit in federal court. Liens and levies
50 may not be used against American Citizens to collect penalties.
- 51 4.5. Our tax system is voluntary. Penalties can't be applied for noncompliance because it is voluntary.
- 52 4.6. All documents submitted with tax returns constitute compelled testimony. Because the testimony is
53 compelled and submitted under duress, it is not admissible as evidence in a court of law because it was illegally
54 obtained as per the U.S. Supreme Court in the case of *Weeks v. United States*, 232 U.S. 383 (1914).
- 55 4.7. The imposition of penalties for refusing to communicate with the government on a tax return is a violation of
56 the First Amendment right of free speech of the affiant.

- 1 4.8. The IRS and the FTB have no delegation of authority order authorizing them to compel the affiant to commit
2 fraud on his tax return.
3 4.9. The Fourth Amendment right of privacy is unlawfully infringed by the tax laws, in that maintaining one's
4 privacy by not declaring deductions results in an additional tax assessment. Such an addition tax assessment
5 amounts to a penalty for the exercise of Constitutionally guaranteed rights, which is unconstitutional.

6 **5. Collections**

- 7 5.1. Only elected or appointed officials of the United States government are the proper subject of an IRS levy.
8 5.2. Affiant is not a proper or lawful object of an IRS levy.
9 5.3. Seizure of property to satisfy tax debts can only lawfully occur if it is ordered by a neutral and disinterested
10 magistrate.
11 5.4. The IRS and the FTB issues Notices of Levy without proper orders from a magistrate. Therefore, such notices
12 cannot be a legal or lawful means of seizing or obtaining property in satisfaction of alleged tax debts. Only a
13 court order provides legitimate authority to seize property under the Fourth Amendment. Use of such notices
14 constitutes extortion under the color of office, fraud, and subjects the issuing person to personal criminal liability.
15 5.5. In the context of a Notice of Deficiency, there is not legal basis or delegated authority to establish a tax
16 liability absent a valid self-assessment by the affected Citizen.
17 5.6. IRS and FTB have no lawful authority to send out a Notice of Deficiency absent a valid self-assessment.
18 5.7. IRS and FTB have no legal authority to call affiant a "taxpayer" because they have not demonstrated tax
19 liability.
20 5.8. 26 CFR § 301.6303-1 is not a legislative regulation, but a procedural regulation, and therefore may not be
21 used to institute collection actions or distraint against American Citizens.

22 In accordance with 28 U.S.C. §1746(1), I do hereby attest and affirm, under the penalties of perjury from without the
23 "United States", under the laws of California that, to the best of my/our knowledge and belief, the above Affidavit is true,
24 correct, and complete.

25 Signed,

26
27
28
29
30
31 <<NAME>>
32 All Rights Reserved Without Prejudice, UCC 1-207

1

2 **3.3 Opinion Letters**

3 Free sample opinion letters are featured on the Family Guardian website. Please visit:

4 <http://famguardian.org/TaxFreedom/FormsInstr-Forms.htm>

5 Scroll down on the left in the “FORMS” section #1 entitled “Opinion Letters”. We do not include such letters here because
6 we don’t want them excluded from protection by the First Amendment.

7 **3.4 Political Action Materials**

1

2 **3.4.1 Pamphlet Handout**

3 The pamphlet below is intended to be handed out to citizens in large gatherings to wake them up to IRS abuses and get
4 them involved.

A FREE PEOPLE AND THE IRS CANNOT CO-EXIST.

- 2 The IRS track record of abuse, arrogance, intimidation and blatant theft, clearly documents that there is no greater threat to
3 our individual rights than the IRS. With the IRS, right or wrong doesn't matter. The winner is the last man standing with the
4 biggest wallet.
- 5 If our liberty is to be retained, WE, the American people, must put an end to this arrogant and abusive track record once and
6 for all. For all Americans who value their safety, privacy and liberty, there is only one solution:

7 THE IRS MUST BE DESTROYED!

- 8 As long as the IRS can access the names and addresses of campaign contributors, to harass and intimidate them, there can
9 be no fair elections.
- 10 As long as the IRS maintains a special file on federal judges, the IRS controls the federal courts and there can be no fair tax
11 trials.
- 12 Once information is volunteered to the IRS through tax forms, there is no personal privacy and protection "of the people to
13 be secure in their persons, houses, papers and effects," as guaranteed under the Constitution for the United States of
14 America.
- 15 As an American, you not only have the right, but the duty, to protect your liberty.

16 Here are five steps you can take to help destroy the IRS:

- 17 1st Understand the extent of the problem. Verify the information stated above. Go to the public library. Read the
18 books "LOST RIGHTS - The Destruction of American Liberty" (ISBN 0-312-10351-4) by James Bovard,
19 "UNBRIDLED POWER - An exposé of the IRS" (ISBN 0-887-30829-5) by Shelley L. Davis, a former IRS
20 employee historian and "A LAW UNTO ITSELF - Power, Politics and the IRS" (ISBN 0-394-56097-3) by David
21 Burnham.
- 22 2nd Act as master of your government and not as a servant subject to it. Call your congressmen and ask if they support
23 the bills to abolish both the income tax and the IRS. If they are not, ask why not and insist that they support these
24 efforts if they want your vote.
- 25 3rd Make the destruction of the IRS a personal goal. Help distribute these fliers. Make ten copies, pass them out to ten
26 of your friends, and ask them to make ten copies and pass them out to ten of their friends.
- 27 4th Obtain copies of this flier from us (\$6/100), send us postage stamps and a donation of your choice to help us with
28 our goal to distribute a million copies of this flier during the year.
- 29 5th Until we accomplish our mutual objective of destroying the IRS, don't forget the three basic rules of survival if
30 accosted by any IRS agent for any reason: 1) Don't say anything, 2) Keep your mouth shut and 3) SHUT UP.
31 Insist that all inquiries made by the IRS be in writing. Only you should choose the time and place to talk, if you
32 want to talk at all.
- 33 We need you to help build an awareness of our rights and the threat to our rights. Our mutual efforts will lead to a vocal
34 public outcry. A vocal public outcry will lead to the destruction of the IRS, the primary threat to our liberty
- 35 History has shown that an oppression was eventually destroyed because of one woman, with intestinal fortitude, who defied
36 unlawful authority and refused to sit in the back of the bus.

1

2 **3.4.2 Public Letter**

- 3 The letter is intended to be sent to citizens to wake them up about the fraud and conspiracy involved in the income tax.

1 U.S. Appeal For Liberty And Justice
2 P.O. Box 12345
3 Nowhere, CA 92345
4
5 March 16, 2007
6
7
8

9 Dear Sir or Madam:

10 This letter is to inform you, among as many citizens of the United States of America as can be reached, about a nationwide
11 federal government fraud that has plagued its People for nearly a century. If you pay income taxes and you are a citizen of
12 the United States of America and your income derives from your hard work for a non-foreign business that is not directly
13 acquainted with your civil, state, or federal government, this fraud has perpetuated itself into your own finances in an
14 extreme fashion.

15 The Internal Revenue Code contains detailed information about the applicability of taxation of earned income, yet the laws
16 that make most citizens of United States of America liable for income taxes do not exist. In fact, laws that would create
17 income taxes for most citizens of the United States of America are disallowed by the Constitution of the United States of
18 America. Unfortunately, a plague of ignorance and fear has swept Our nation about the laws of Our country, with
19 “common presumption” and an unfair and misleading Judicial System being the defining and applied law of Our nation.

20 This world has hundreds of incompatible religions and doctrines, each proclaiming that it is the only true religion, each
21 with a centuries or millenniums old following. (While one religion may be true, they cannot all be true if they are
22 incompatible.) The psychology of the human mind is a fallible and feeble one, yet it clings to what its tradition, its
23 superiors, and its authorities declare. Until a few centuries ago, no one believed that the earth was round. Until a few
24 decades ago, no one believed that any object could travel faster than the speed of sound. All of these things have been
25 disproved over time, and in spite of the controversy of each discovery, the world has adjusted to these findings.

26 We are not done with discoveries yet. But Our ignorance this time is not a scientific or religious matter. Our ignorance is
27 with Our own laws. We have forgotten that Our country was not founded to be maintained by Our leaders alone but by Our
28 own selves, and by doing so we have voluntarily sacrificed Our individual responsibility to keep Our leaders in check. We
29 have failed to examine the very laws that Our enforcers claim exist. The end result is that Our country, which was once
30 “We The People”, stands vulnerably enslaved to a shrouded tyranny of a far greater degree than most of us realize.

31 If you are like most Americans, at least 20-35% of your paycheck is withheld and sent to the Internal Revenue Service.
32 What you may not have realized is that your payment of “taxes” was voluntary, and you probably didn’t even know that it
33 might not have been owed in the first place. This is not a matter of tax breaks or allowances. This is a matter of
34 understanding whether your income in its entirety is liable for taxation at all.

35 “The love of money is the root of all evil.” There is no question that money is a powerful force in any developed society.
36 Our country was founded by We The People, standing up to a tyrannical government that imposed “taxation without
37 representation”.

38 There appears to be an underestimation by Our People, however, regarding the importance of money matters in today’s
39 operations of Our government. In fact, Our government is run by human beings, the same species that fills Our prisons
40 with criminals. And when it comes to money, there is no stopping anyone from developing selfish intentions, even among
41 those in Our government.

42 In recent years, the discoveries have been made that some of Our appointed leaders have not been properly held
43 accountable, and, as a result, they have shamelessly steered Our nation in a direction that completely violates or even
44 perverts the Constitution of the United States.

45 For example, in the 1980s, a man named William Benson, a former criminal investigator for the Illinois Department of
46 Revenue for 10 years, made the astonishing discovery that the Sixteenth Amendment of the Constitution of the United

1 States of America was fraudulently declared into law without proper authorization of the States. Benson visited all 48 state
2 capitals involved in the 1913 amendment ratification to examine the historical documents and see if the state governments
3 had indeed ratified the amendment. The evidence was clear and obvious: Secretary of State Philander Chase Knox
4 fraudulently issued a proclamation that 38 states had ratified the amendment, when in fact this was not true. (Benson has
5 published his findings in his two-volume book series, *The Law That Never Was*.) It was no coincidence, then, that the
6 Internal Revenue Service was established in 1913 and that the Federal Reserve Bank was established in 1913, the same year
7 that the Sixteenth Amendment supposedly “became Constitutional law”. What has resulted from the multi-faceted 1913
8 conspiracy is worthless fiat money and inflation, for which interest is paid for by the “ignorance” (income) tax, and which
9 is a direct and unlawful violation of Article I, Section 10 of the Constitution.

10 For some time, it has also been known and reexamined by a careful few individuals that the income tax laws do not actually
11 impose taxes on most citizens working and living within the U.S. (A simple examination of 26 CFR § 1.863-1(c) and all
12 indicated references and sub-references should reveal this.) Yet, the Internal Revenue Service still drags citizens to court
13 every year. The courts make “criminals” out of law-abiding citizens for breaking laws that do not exist. They encourage
14 the media to report the punishment of these individuals, for the sole purpose of putting fear and misunderstanding into the
15 hearts of Americans.

16 The harsh reality of the abuses of law that the executive and judicial branches of government have exercised is a serious
17 matter that is worthy of your attention. Entire wars have been fought over matters of tyranny such as this. One such war
18 was Our own, in Our initial statement of independence from Great Britain.

19 But unfortunately, no one seems to care about the clear and obvious facts regarding the government’s explicit violations of
20 Our laws. It is business as usual for the federal government and for nonsensical, naïve, and unwise American citizens who
21 do not realize the danger of their apathy, laziness, and/or disbelief, nearly all of which have accepted the intended fear that
22 the government has imposed upon the People. The apparent reality is that it is no longer in the interests of Our leaders to
23 cease the fraudulence that began a century ago. They will not cooperate on their own. It is now Our responsibility to stand
24 up!

25 The following observations can be made upon examination of the facts:

- 26 • The Constitution, in Article 1, Section 9, Clause 4 disallows the imposition of a direct tax on the incomes of
27 citizens working and living with the U.S. without apportionment, which is to say based on a census of population,
28 a bill is sent to the state legislature for their portion of the federal funds required for that year. Such a direct tax on
29 incomes of individual citizens would be a burden and a regulation on these incomes—your property—which is a
30 violation of your Fifth the liberties issued to the citizens of the states by the Constitution and by God Himself.
- 31 • The Fifth Amendment of the Constitution of the United States of America disallows the government from taking
32 private property for public use without just compensation or due process of law (court hearing). The payment of
33 interest to the Federal Reserve debt—and otherwise fines, fees, and imprisonment for nonpayment of income
34 taxes—are not “just compensation”.
- 35 • The Fifth Amendment of the Constitution of the United States of America also prohibits the federal government
36 from requiring anyone to file a tax return if there is any possibility that the return can be used against the person in
37 a criminal case. The courts have frequently and unlawfully denied persons their due Fifth Amendment rights in
38 this matter.
- 39 • The Thirteenth Amendment of the Constitution of the United States of America protects us from being imposed
40 “involuntary servitude”. Wages and salaries are the direct remuneration for personal services rendered. If any of
41 this remuneration is involuntarily redirected or apportioned from the recipient to a third party such as the
42 government then the time and/or effort spent to achieve those wages or salaries occurred as slavery and the money
43 taken as involuntarily servitude. Therefore, the “income tax” for most citizens of the United States of America
44 generating income in the United States of America is voluntary, and is therefore not a tax but a donation, which is
45 paid toward interest of the Federal Reserve debt.
- 46 • In 1984 William Benson visited 48 states to examine historical documents concerning the ratification of the
47 Sixteenth Amendment. He proved and documented that the Sixteenth (“Income Tax”) Amendment to the
48 Constitution was not properly ratified by all required states and was fraudulently added to the Constitution. The
49 courts have ignored the facts concerning the ratification of the amendment. It should therefore be addressed by all
50 states and by Congress so that it can be removed from the context of the Constitution, where it clearly does not
51 belong.

- 1 • The Internal Revenue Service frequently points to the Sixteenth Amendment as proof that that the federal
2 government has the right to place a direct tax on your income. However, the Sixteenth Amendment created no
3 such power. The Sixteenth Amendment is a reiteration of the limitations of Congress' power; it is not an
4 empowering amendment. It disallows Congress to place apportionments on income taxes. Therefore, income
5 taxes can only be indirect taxes, and cannot be direct taxes; you cannot have a direct tax without apportionment.
- 6 • Our country's leaders (Our Senators, the IRS commissioner, etc.) are aware of these matters, yet they consistently
7 refuse to admit or refute the accusations. They have even attempted bribery to keep the truth from being known.
8 This is a serious matter of law, and their avoidance of the issue is a clear indication of confirmation of a willful
9 conspiracy to keep the public ignorant of the truth.
- 10 • Determination of whether a supposed law is fraudulent or illegitimate is a matter that is supposed to be taken up by
11 the United States Judicial System. Yet the Supreme Court has denied looking into the matter of the 16th
12 Amendment's ratification, in spite of the conclusive and detailed evidence presented by William Benson, because,
13 they claim, it is a "political matter".
- 14 • According to the Internal Revenue Code, the so-called "Income Tax" is only applicable to foreigners, foreign
15 sources, and government employees. It does not indicate, in any form or fashion, that citizens of the United States
16 of America who receive remuneration from non-foreign businesses in the United States of America are subject to
17 taxation. Any serious and unbiased review of the Internal Revenue Code and the associated regulations will
18 confirm this.
- 19 • The conspiracy of the income tax thrives on ignorance. Most Internal Revenue Service staff as well as most tax
20 "experts" are ill-informed to presume that income taxes apply to every living human within the United States and
21 that the only sections of the Internal Revenue Code presumably worth examining are those used in determining
22 how to measure the details of the imposed tax (i.e. "You obviously owe, of course, so the only question is how
23 much"). The sections of the Internal Revenue Code that specifically define exactly what sources of income are
24 considered taxable, such as 26 U.S.C. §861, are frequently ignored by tax "experts" and IRS employees who claim
25 that these sections are for "something else". Historically, these sections indicated that only foreign sources are
26 considered taxable. Yet these individuals have been unable to identify exactly which section of the Internal
27 Revenue Code identifies the earned remuneration of citizens living and working within the United States working
28 for a non-foreign business to be taxable, because such laws do not exist.
- 29 • In 1954, certain parts of the Internal Revenue Code were re-worded—without intention to redefine law—to
30 obfuscate the applicability of taxation of foreign income and to make income taxes appear to be applicable to the
31 general American public. Other such cover-ups occurred in 1921, 1978, 1988, and 1995.

32 These accusations likely make you skeptical of both sides of the story. But this is a plea to you and to your household:
33 Determine for yourself who is telling the truth.

34 We are at a bind, Our hands are tied, until every American learns to wake up and stand up to tyranny and holds the
35 government in its place. The government should not be above Us, nor should We be dictated or enslaved by Our
36 government. We The People should run Our government, not the government run Us. In the event Our government
37 assumes control of the People, We would once again find ourselves in the bondage of slavery and tyranny. But this has
38 already happened.

39 There are many things you can do. 1) Be conscientious of and educated in Our laws, their history, and why they exist. 2)
40 Demand that your senator or representative take a stand in favor of the liberties of the People in light of the facts listed
41 herein. 3) Determine how to take a stand for yourself. Is safety in the chains of tyranny more important to you than your
42 liberty and personal security? 4) Stop using fiat money and worthless Federal Reserve Notes. There are other legal forms
43 of currency, such as NORFED currency (see norfed.org), that contain genuine value as titles to silver or gold. Ask your
44 bank to consider accepting NORFED currency as a registered Redemption Center. 5) Sign and have your friends and
45 neighbors sign the attached petition and mail it to us. We will collect and count the petitions and submit them together in
46 2002.

47 Do not be too concerned about the "patriotic duty" of paying voluntary monies the IRS calls "income tax" to the
48 government. The financial requirements of Our government to operate are irrelevant to this debate because a) Our federal
49 government, in cooperation with the Federal Reserve Bank, makes money out of thin air as it is needed, and b) the income
50 taxes do not pay for federal government operations but for interest on the Federal Reserve debt. Our government is not
51 kept in check by how much money it is funded by its People; rather, it splurges into deeper debt as it pleases.

1 If you wish to take a stand against a tyrannical and irresponsible government or against the concerned Americans who are
2 responsible for sending you this information, please first examine the evidence brought before you. You will find that the
3 accusations made herein are more legitimate than most would realize.

4
5 Respectfully,

6
7
8

9 <>YOUR NAME>>
10 A Concerned Citizen

1

2 **3.4.3 Fourth of July Newspaper Article**

3 The message below was written by one of our readers, and was intended to be published in every newspaper on or about the
4 4th of July. Thanks to Christopher Newton for this wonderful article!

"Independence Day; Life, Liberty and Fireworks"

1 2 - by Chris Newton -
3
4

July 4, 2001

5 The July 4th holiday is a day for gathering of family and friends in America. Most of us get the day off from our jobs to
6 commemorate the Declaration of Independence by the thirteen original United States of America from the tyranny of the
7 British Crown. This is a day many in our land take for granted, few of whom ever take the time to discuss the significance
8 of the Founding Fathers' signing and submitting of a treasonous document and the sacrifices they and those who fought
9 ultimately made on our behalf. We enjoy the barbecues, baseball, swimming and of course the hallmark activity of any
Independence Day – fireworks.

10 Today, some 225 years later ours is a Union consumed with Nationalism, one that often forsakes the fundamental principles
11 on which our Republic was founded. Government entitlement programs and socialist agendum have taken hold of an
12 alarming percentage of the citizens in this land. These are sold under the guise of compassion and fairness in an effort to
13 buy votes from populist majorities to secure political power, subjugating the restrictions placed on government by the
14 Constitution. Bureaucrats illegally taxing the wealthy to redistribute income Robin Hood-style somehow has become
15 acceptable to most in our society. Over time many of the "inalienable rights endowed by our Creator," have disappeared.
16 Most frightening about this is the fact we unwittingly yet voluntarily surrender them on a daily basis in exchange for
17 perceived services to be doled out by the Federal Government. How can this be happening – surrendering our rights
18 voluntarily? Let us count the ways.

19 Most of us being Natural Born Citizens of one of the 50 states of the Union, we are guaranteed sovereignty, just as the 50
20 states. This sovereignty, together with "inalienable rights" of natural law assures us power over our own lives. The
21 Constitution specifically tells the Federal Government what it can and cannot do with "Enumerated Powers" in Article I,
22 and sets aside anything not granted it or restricted from the states, to be granted to the states or the People (10th
23 Amendment). The power to levy taxes in Article I is restricted to duties, imposts, and indirect excise taxes. Direct taxes can
24 only be levied on the states themselves (not the People) and must be apportioned according to census data. Additionally, the
25 Federal Government only has jurisdiction in the District of Columbia and possessions of the U.S. Government such as
26 Puerto Rico and Guam, as well as "Federal Zones." What exactly does all this mean? You may not be ready to hear what it
27 means, as the truth is often difficult to accept especially upon recognition of fraud and deceit. If you are like me, outrage is
28 soon to follow.

29 The implications of the facts above don't become clear until it is understood what the IRS means when they ask us on Form
30 1040 if we are a "U.S. citizen." Most of us mark yes believing this to mean we are citizens of the United States of America.
31 The truth is, "U.S. citizen" has a legal definition in the U.S. Code which means a 14th Amendment citizen, who is
32 completely subject to the United States Government and thereby not assured of any rights protected by the Constitution.
33 Rather, they are given privileges by the U.S. Government. Confused? So who qualifies as a 14th Amendment citizen of the
34 United States? Persons born or naturalized in the District of Columbia, Federal Territories or other "Federal Zones." This
35 does not include Natural Born Citizens of the 50 states. Unfortunately, when we mark "Yes" on the IRS form stating we are
36 a "U.S. citizen" we voluntarily give up our Natural Born Citizenship of the 50 states and thereby surrender all the rights
37 which are protected under the Constitution. We volunteer to be "completely subject" to the jurisdiction of the Federal
38 Government which means we have no rights, just privileges. What is the implication of doing this in our everyday lives?
39 For starters, we "volunteer" to subject ourselves to IRS Code and to pay income tax. The Feds cannot levy direct taxes on
40 sovereign Citizens of the 50 states according to the Constitution so what did they do to get around this problem? They
41 defraud us of our God-given rights and sovereignty by getting us to unknowingly volunteer to be under their jurisdiction.
42 There are much more than just tax implications here.

43 Disgusted yet?

44 We claim to be U.S. citizens in many ways, not just on our Form 1040. By accepting benefits from the Federal Government
45 or by claiming any civil right – not a natural right, civil rights are privileges granted or revoked by Congress – we enter into
46 a contract with the U.S. Government and agree to abide by any law passed by Congress, enforceable in Federal Courts. In

1 1940 the Buck Act created "Federal Zones" inside states which offers more opportunities for the Feds to weasel into our
2 lives and claim jurisdiction. Post offices are "Federal Zones," and most of us would think this makes sense. But did you
3 know the ZIP Code regions are federal areas as well? By accepting mail with a ZIP Code on it we subject ourselves to the
4 laws of the IRS and all other municipal laws of the District of Columbia (neither ZIP Codes nor two-letter state
5 abbreviations are required to send mail contrary to popular opinion). Social Security created Social Security Districts, or
6 federal territories and the creation and assignment of SS numbers to individuals strips us of our state Citizenship. Fact is, no
7 law exists requiring us to have, or provide a SS number for any purpose other than obtaining federal services. Public
8 Housing which receives federal funding is a "Federal Zone." The War Powers Act of 1941 gave broad powers to the
9 President to enact legislation in times of "national emergencies," by way of Executive Order, a function that today is
10 performed regularly and without any necessity of a national emergency. The Victory Tax, part of the War Powers Act,
11 though voluntary was implemented by convincing Americans it was their patriotic duty to help pay for the WWII effort.
12 Not entirely a bad thing one could argue yet this is what started employer income tax withholding, something most
13 Americans today erroneously assume is required of them by Federal Law. We are victims here of the status quo.

14 Contemplating writing your representative in Washington for the first time in your life? There's more, much more...

15 The Federal Reserve Bank, created in 1913 ironically coinciding with the first implementation of the Federal Income Tax,
16 was responsible for the Great Depression and moved our monetary backing from gold to debt, all under the control of a few
17 private corporations – the Federal Reserve and its branches are not agencies of the government but private corporations.
18 When we are born the state and the Federal Governments make out generic birth certificates and use them as collateral to
19 borrow money from the Federal Reserve, currently up to \$600,000. Is it coincidence that when we die we are allowed to
20 pass on up to \$600,000 tax-free to descendants? Hardly. The U.S. Government borrows over a half-million dollars from
21 each and every one of us at birth and exempts us from tax on that amount when we take the celestial dirt nap. How nice of
22 them. Incidentally, the 16th Amendment – the one allegedly giving Congress the ability to collect taxes on incomes – in
23 actuality does not repeal any of the restrictions from Article I and therefore is a "do nothing" amendment. Rights of
24 property ownership and to travel freely in and among the 50 states including use of public easements (roads) have been held
25 by high courts to be fundamental natural rights. Registration of our cars and state-issued operator's licenses cannot be
26 compulsory when measured against these. Has anyone ever known of or seen evidence to show our ancestors had to register
27 their horse and buggy or to obtain a license to "operate" them? The list, already laborious, continues on and on. The
28 Founding Father's would be shocked to learn of these developments that rule the land they bequeathed us. Not so much that
29 our governments have attempted to take our God-given rights from us, rather in how we have allowed them to succeed.
30 They fully anticipated the attempts by government to acquire power over the People and put in place a series of measures to
31 help us protect ourselves from such. At what point will we rise up and say enough is enough, just as they did?

32 As I sit in my apartment on this 225th Independence Day I wonder if anyone out there knows what is happening or even
33 cares to know. Walking out on the terrace, looking out from the 29th floor as the sun has set over the hills in the distance
34 hope springs in the form of a few pops and bangs. Spanning the city, celebrations begin erupting all over town. Not one of
35 those municipally sponsored choreographed shows that synchronize to music for entertainment but thousands of random,
36 individual expressions of illegal exploding fireworks. Individually none are particularly impressive however, taken in
37 collectively from such a vantage point is indeed moving. To me, it signals that perhaps if the word gets out and the outrage
38 swells from the grass roots there is still a chance to save ourselves from the oncoming certainty of fascism. Just as each of
39 the thousands of Citizens of the 50 states in cities and towns all across the Union tonight express themselves with fireworks
40 deemed illegal by the government, maybe the loss of liberties will be someday protested in kind. Both individually and
41 collectively taking back our Rights, reasserting our Sovereignty and a government of, for and by the People.

42 We can reclaim our sovereignty and our natural rights. For most of the information here I must give credit to Family
43 Guardian Fellowship, Author of "The Great IRS Hoax: Why We Don't Owe Income Tax." Family Guardian Fellowship's
44 years of research and solutions to how we can respond to these atrocities perpetrated by our own government can be found
45 at <http://famguardian.org/>.

1

2 3.4.4 Letter to the Secretary of the Treasury

3 The letter below was written by one of our disgruntled readers, and was intended to be sent to the United States Secretary of
4 the Treasury. He was the victim of an unlawful IRS lien on his property and illegal taking of his financial accounts. It
5 establishes legal proof of your status you can use in a court of law. It also plants a fire under the tail of the Secretary to
6 refute your findings and remove the associated lien.

<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>
<<DATE>>

7 PAUL O'NEIL
8 SECRETARY OF TREASURY
9 1500 PENNSYLVANIA AVENUE NORTH WEST
10 WASHINGTON, D.C. (20220)

12 Dear Secretary O'Neil
13 To the Internal Revenue Service (IRS) agents, officers, and computers keeping records on <<YOUR NAME>> (ref.no.
14 <<SSN/TIN>>). Your records are in error, the undersigned is a NONRESIDENT ALIEN with respect to the "United
15 States" as those terms are defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 26 C.F.R §31.3121(e)-1 and has never had
16 income "effectively connected to a trade or business" within the "United States".
17 I COME NOW to file this Memorandum to inform you of my discoveries and demand the IRS correct the errant records
18 contained within your systems. Below are the specific conclusions I have reached and what I would like for you to do:

19 MY CITIZENSHIP STATUS

1. The issues as to whether there are different meanings for the term "United States", and whether there are three
2 different "United States" operating within the same geographical area, and one "United States" operating outside the
3 Constitution over its own territory (in which it has citizens belonging to said "United States"), were settled in 1901 by the
4 Supreme Court in the cases of *De Lima v. Bidwell*, 182 U.S. 1 and *Downes v. Bidwell*, 182 U.S. 244 (1901). In *Downes*
5 supra, Justice Harlan dissented as follows:

"The idea prevails with some -- indeed, it found expression in arguments at the bar -- that we have in this country substantially or practically two national governments; one, to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise." [Downes *supra*, page 380, emphasis added]

30 *"It will be an evil day for American liberty if the theory of a government outside of the supreme law of the*
31 *land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert*
32 *its full authority to prevent all violation of the principles of the Constitution."*

34 2. This theory of a government operating outside the Constitution over its own territory, with citizens of the "United
35 States" belonging thereto under Article 4, Section 3, Clause 2 (4:3:2) of the Constitution, was further confirmed in 1922 by
36 the Supreme Court in *Balzac v. Porto Rico*, 258 U.S. 298, wherein that Court affirmed, at page 305, that the Constitution
37 does not apply outside the limits of the 50 States of the Union, quoting *Downes* supra and *De Lima* supra; that, under,
38 the "United States" was given exclusive power over the territories and the citizens of the "United States" residing therein.
39 3. The issue arose again in 1944, in the case of *Hooven & Allison Co. v. Evatt, Tax Commissioner of Ohio*, 324 U.S. 652,
40 wherein the U.S. Supreme Court stated as follows at page 671-672:

The term "United States" may be used in any one of several senses. [1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states which are united by and under the Constitution.¹
[brackets, numbers and emphasis added]

¹ See Langdell, "The Status of our New Territories," 12 Harvard Law Review 365, 371; see also Thayer, "Our New Possessions," 12 Harvard Law Review 464; Thayer, "The Insular Tariff Cases in the Supreme Court," 15 Harvard Law Review 164; Littlefield, "The Insular Cases," 15 Harvard Law Review 169, 281.

1 Quoting *Fourteen Diamond Rings v. United States*, 183 U.S. 176; cf. *De Lima v. Bidwell*, 182 U.S. 1; *Dooley v. United*

2 States, 182 U.S. 222; *Faber v. United States*, 221 U.S. 649; cf. *Huus v. New York & P.R.S.S. Co.*, 182 U.S. 392;

3 *Gonzales v. Williams*, 192 U.S. 1; *West India Oil Co. v. Domenech*, 311 U.S. 20.

4 The Court, in *Hooven* supra, indicated that this was the last time it would address the issue; it would just be judicially
5 noticed.

6 4. The issue arose in *Brushaber v. Union Pacific Railroad Company*, 240 U.S. 1. In that case, the high Court affirmed
7 that the "United States" could levy a tax on the income of a nonresident alien when that income derived from sources
8 WITHIN the "United States" i.e. (its territorial jurisdiction).

9 5. Based upon the decision in *Brushaber* supra, the Commissioner of Internal Revenue, with the approval of the Secretary
10 of the Treasury, promulgated the Court's decision as Treasury Decision 2313 (see EXHIBIT #1). T.D. 2313 declared that
11 Frank R. Brushaber was a NONRESIDENT ALIEN with respect to the "United States". T.D. 2313 also declared that the
12 Union Pacific Railroad Company was a DOMESTIC CORPORATION with respect to the "United States" (i.e. its territorial
13 jurisdiction).

14 6. The Complaint filed by Mr. Brushaber shows that he was a nonresident of the "United States" (D.C.), residing instead
15 in the State of New York, in the borough of Brooklyn, and a Citizen thereof, with his principal place of business in the
16 borough of Manhattan. He owned stocks and bonds issued by the Union Pacific Railroad Company, upon which a cash
17 dividend was declared to him by said company, a domestic corporation of the "United States". Union Pacific was
18 chartered by an Act of Congress for the territory of the federal state of Utah, in order to build a railroad and telegraph line
19 and other purposes. It is a matter of public record that the Union Pacific Railroad Company was a domestic "United
20 States" corporation, of the federal state of Utah, residing in the District of Columbia, with its principal place of business in
21 Manhattan, New York. It was created by an Act of the "United States" Senate and House of Representatives (under their
22 exclusive authority, granted by the Constitution for the United States at 1:8:17) on July 1, 1862 by the 37th Congress,
23 2nd Session, as recorded in the Statutes At Large, December 5, 1859 to March 3, 1863 at Chapter CXX, page 489.
24 Considering the foregoing evidence of the diversity of citizenship of the two parties, it is clear that Mr. Brushaber was
25 a "nonresident alien with respect to the United States", who had income from sources within said "United States". His
26 income derived from the Union Pacific Railroad Company, a corporate citizen created by Congress and residing WITHIN
27 the "United States" (i.e. the District of Columbia). (see EXHIBIT #2)

28 [A] domestic corporation is an artificial person whose residence or domicile is fixed by law within the
29 territorial jurisdiction of the state which created it. That residence cannot be changed temporarily or
30 permanently by the migrations of its officers or agents to other jurisdictions. So long as it is an existing
31 corporation its residence, citizenship, domicile, or place of abode is within the state which created it. It
32 cannot reside or have its domicile elsewhere; neither can it in legal contemplation be absent from the state of
33 its creation.

34 [*Fowler v. Chillingworth*, 113 So. 667, 669 (1927)] [emphasis added]

35 7. Related cases are *Hylton v. United States*, 3 U.S. (3 Dall.) 171 (1796): Hylton was a Congressman; his salary was
36 income from sources WITHIN the "United States". See also *Springer v. U.S.*, 102 U.S. 586 (1881): Springer, a Virginia
37 Citizen, operated a carriage business in the District of Columbia.

38 8. The first paragraph of the Secretary's Treasury Decision (EXHIBIT #1) is quoted here as follows:

39 (T.D. 2313)
40 Income Tax

41 Taxability of interest from bonds and dividends on stock of domestic² corporations owned by nonresident
42 aliens, and the liabilities of nonresident aliens under Section 2 of the act of October 3, 1913.

43 To collectors of internal revenue:

² "Domestic" in the "United States" statutes means inside D.C., the possessions, territories, and enclaves of the "United States", i.e. federal states.

1 Under the decision of the Supreme Court of the United States in the case of *Brushaber v. Union Pacific*
2 Railway [sic] Co., decided January 24, 1916, it is hereby held that income accruing to nonresident aliens in
3 the form of interest from the bonds and dividends on the stock of domestic corporations is subject to the
4 income tax imposed by the act of October 3, 1913.
5 [footnote and emphasis added]

- 6 9. The above decision by the Secretary of the Treasury determined that a tax on income derived from rents, sales of
7 property, wages, professions, or a trade or business WITHIN the "United States", was applicable to such "income" when
8 payable to a nonresident alien, i.e. a Union State Citizen.
- 9 10. All income tax provisions under 26 U.S.C., subtitle A (an excise tax on "income"), are divided between sources
10 WITHIN and WITHOUT the "United States". They are imposed upon the worldwide income of citizens of the
11 "United States" and aliens residing therein, and upon nonresident aliens (of all kinds) receiving income from sources
12 WITHIN said "United States" and WITHIN the other parts of the American Empire which fall WITHIN the exclusive
13 legislative jurisdiction of the Congress of the "United States", pursuant to 1:8:17 and 4:3:2.

CONSTITUTIONAL AUTHORITY GRANTED TO CONGRESS

- 15 11. The Constitution gives to Congress the power to act for the 50 Union States as an international representative and to
16 do so without (outside) the boundaries of each of those 50 States. These powers are expressed in Article 1, Section 8,
17 Clauses 1 thru 16 (1:8:1-16).
- 18 12. The Constitution gave to Congress a seat of government, known as the District of Columbia. In time, Congress
19 created a government for the "District", and this "District" became a federal state by definition. However, this "state"
20 (D.C.) is not "united" by or under the Constitution for the United States of America. D.C. has never joined the Union.
- 21 13. Furthermore, the Constitution granted to Congress the authority to govern the "District", just as the Legislatures of each
22 of the several States of the Union govern their States within the geographical limits of those States. As Congress began
23 to legislate for the "District", under authority of 1:8:17 and 1:8:18, the difference between the citizens of the "District" and
24 the Citizens³ of the Union became apparent, in that the citizens of the "District" did not possess the right of suffrage or
25 other rights (see *Balzac* supra, *De Lima* supra, and *Downes* supra) and therefore were not recognized as a part of the
26 Sovereignty of "We the People". The Constitution for the United States of America provided no means of taxing these
27 "District" citizens of the "United States". A method of forming municipal governments and of exercising taxing power
28 over these citizens within the territories of the "United States" was decided by The Insular Cases (see the *Bidwell* cases,
29 supra). "The Constitution was made for States, not territories," wrote Daniel Webster. "... [T]he Constitution of the
30 United States as such does not extend beyond the limits of the States which are united by and under it", wrote author
31 Langdell in "The Status of Our New Territories", 12 Harvard Law Review 365, 371.
- 32 14. The distinction between "citizens of the United States" and "Union State Citizens" has been fully recognized by the
33 Congress and the Courts as follows:

34 *We have in our political system a government of the United States and a government of each of the several*
35 *States. Each one of these governments is distinct from the others, and each has citizens of its own who owe it*
36 *allegiance, and whose rights, within its jurisdiction, it must protect. [United States v. Cruikshank, 92 U.S. 588,*
37 *590 (1875)]*

38 *The Federal Government is a "state". [Enright v. U.S., D.C.N.Y., 437 F.Supp. 580, 581]*

39 Foreign State. A foreign country or nation. The several United States are considered "foreign" to each other
40 except as regards their relations as common members of the Union. [Black's Law Dictionary, Sixth Edition,
41 page 1407]

- 42 15. Congress identifies these citizens of the "District" as "individuals" or citizens who reside in the "United States" and
43 who are subject to the direct control of Congress in its local taxing and other municipal laws.

³ Please note that the U.S. Constitution always denoted "Citizen" and "Person" in capital letters until the 14th Amendment, wherein citizen and person were not capitalized.

- 1 16. In *De Lima* supra, the U.S. Attorney defined federal taxes with the following words, at page 99-108:

2 *Federal taxation is either general or local. Local taxes are levied under Article 1, Section 8, Paragraph 1.*
3 *Local taxes are for the support of territorial or non-state governments.*

- 4 Congress imposed a federal excise tax on the "income" of these citizens or "individuals" at 26 U.S.C., Section 1, as a
5 local tax:

6 *Such taxes are not for the common welfare of the United States, but are to defray the expense of the*
7 *government of the locality, and in the dual position which Congress occupies in our system, as Federal*
8 *Government and as local government for the territory of the United States not ceded into States of the Union,*
9 *it has the power to tax for local purposes.*

10 [e *Lima* supra, page 99]

- 11 Hence the term "from sources WITHIN the United States".

12 *General taxes are of two kinds, direct; and what, for brevity may be called indirect, meaning thereby*
13 *duties, imposts, and excises. Direct taxes must be laid on all the States alike*

14 [De *Lima* supra, page 100]

- 15 17. A Citizen of one of the 50 States, residing therein, is a nonresident alien with respect to this local taxing power of
16 Congress (see *Brushaber* supra). Outside the geographical area of the "United States" [as that term is defined at 26 C.F.R.
17 1.911-2(g)], Congress lacks power to support the local government by imposing a tax on the incomes of nonresident aliens
18 (ones outside the locality, i.e. Citizens of the 50 States) UNLESS they reside within that jurisdiction by residence, or
19 UNLESS the source of their income is situated WITHIN that geographical territory. Any income arising from sources
20 therein must be withheld at the source by the "withholding agent" (see T.D. 2313, 26 C.F.R. 871, and 26 U.S.C. 1461),
21 unless the recipient is engaged in a trade or business therein. For a full discussion of this local taxation, see pages 55 and
22 99-108 of *De Lima* supra. For confirmation of the domestic municipal jurisdiction of the "United States", see *Downes*
23 supra at pages 383-388.

- 24 18. Congress has control of these "individuals", whether they "reside" WITHIN the "United States" (i.e. territorial
25 states) or WITHOUT the "United States". These "individuals" (i.e. born within the jurisdiction of Congress, such as a
26 citizen born in the District of Columbia or in one of the territories), whether they reside within "United States" territories,
27 without the "United States" in the "foreign countries" [as defined at 26 C.F.R. 1.911-2(h)], or abroad, are still liable for
28 the federal income tax, unless they abrogate that citizenship by naturalization or otherwise. (See 26 C.F.R. 871-5, -6 and -
29 12 and 1.932-1). However, at 26 U.S.C. 911 (a)(1), Congress has exempted from taxation all "foreign earned income" of
30 these citizen individuals, except for Puerto Ricans (see 26 C.F.R. 1.932-1(b), IRS Form 2555).

- 31 19. Another type of nonresident aliens are those citizens of contiguous countries such as Mexico, Canada and other foreign
32 countries. These foreigners, residents or nonresidents (as the case may be), are subject to the tax on incomes received from
33 any place in the American Empire, i.e. in these united States and in the "United States". A Union State Citizen, previously
34 nonresident, may lose his nonresident status by residing within the territorial sovereignty of the "United States" for 183
35 days (26 C.F.R. 1.871-7(d)(2)) and thereby becomes subject to the local tax on incomes received from sources within and
36 without the "United States" (i.e. worldwide income).

37 **THE INCOME TAX IS A LOCAL TAX IMPOSED WITHIN THE "UNITED STATES".**
38 **THE UNDERSIGNED IS A STRANGER TO THIS LOCALITY.**
39 **THE DEFINITIONS IN 26 THE INTERNAL REVENUE CODE.**

- 40 20. The definitions used in 26 U.S.C. are very clear in defining "State" and "United States". In every definition that uses
41 the word "include", only the words that follow are defining the term. For example:

- 42 21. 26 U.S.C. 3121(e)(1) State. --The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico,
43 the Virgin Islands, Guam, and American Samoa.

- 1 22. 26 U.S.C. 7701(a)(9) United States. -- The term "United States" when used in a geographical sense includes only
2 the States and the District of Columbia.
- 3 23. The federal government has used these definitions correctly, but IRS agents seem to assume that they mean the 50
4 States of the Union (America) when they look at the word "States" in 26 U.S.C. 7701(a)(9). You cannot use the common,
5 everyday meaning of the terms "United States" or "State" when talking about the federal tax laws and many other laws
6 that are enacted under the local, municipal authority of the "United States" government.
- 7 24. Another example is the Omnibus Acts at 86th Congress, 1st Session, Volume 73, 1959, and 2nd Session, Volume 74,
8 1960, Public Laws 86-70 and 86-624. These Acts reveal the crafty way in which the federal government uses correct
9 English and how Congress changes the meanings of words by using its own definitions. For example, all the United States
10 Code definitions had to be changed to allow Alaska and Hawaii to join the Union of States united under the Constitution.
11 When Alaska joined the Union, Congress added a new definition of "States of the United States". This definition had never
12 appeared before, to wit:

13 *Sec. 48. Whenever the phrase "continental United States" is used in any law of the United States enacted after
14 the date of enactment of this Act, it shall mean the 49 States on the North American Continent and the
15 District of Columbia, unless otherwise expressly provided. [cf. 1 USCS 1, "Other provisions:"]
16 [emphasis added]*

- 17 Where is it otherwise expressly provided? Answer:

18 *Sec. 22. (a) Section 2202 of the Internal Revenue Code of 1954 (relating to missionaries in foreign
19 service), and sections 3121(e)(1), 3306(j), 4221(d)(4), and 4233(b) of such code (each relating to a special
20 definition of "State") are amended by striking out "Alaska,".*

21 *(b) Section 4262(c)(1) of the Internal Revenue Code of 1954 (definition of "continental United States") is
22 amended to read as follows: "(1) Continental United States. -- The term 'continental United States' means
23 the District of Columbia and the States other than Alaska."*

- 24 When Hawaii was admitted to the Union, Congress again changed the above definition, to wit:

25 *Sec. 18. (a) Section 4262(c)(1) of the Internal Revenue Code of 1954 (relating to the definition of
26 "continental United States" for purposes of the tax on transportation of persons) is amended to read as
27 follows: "(1) Continental United States. -- The term 'continental United States' means the District of Columbia
28 and the States other than Alaska and Hawaii."*

29 **WHAT ARE THE STATES OTHER THAN ALASKA AND HAWAII?**

- 30 25. They certainly cannot be the other 48 States united by and under the Constitution, because Alaska and Hawaii just
31 joined them, RIGHT? The same definitions apply to the Social Security Acts. So, what is left? Answer: the District of
32 Columbia, Puerto Rico, Guam, Virgin Islands, etc. These are the States OF (i.e. belonging to) the "United States" and
33 which are under its sovereignty. Do not confuse this term with states of the Union, because the word "of" means
34 "belonging to" in this context.
- 35 26. Congress can also change the definition of "United States" for two sentences and then revert back to the definition it
36 used before these two sentences. This is proven in Public Law 86-624, page 414, under School Operation Assistance in
37 Federally Affected Areas, section (d)(2):

38 *The fourth sentence of such subsection is amended by striking out "in the continental United States (including
39 Alaska)" and inserting in lieu thereof "(other than Puerto Rico, Wake Island, Guam, or the Virgin Islands)"
40 and by striking out "continental United States" in clause (ii) of such sentence and inserting in lieu thereof
41 "United States (which for purposes of this sentence and the next sentence means the fifty States and the District
42 of Columbia)". The fifth sentence of such subsection is amended by striking out "continental" before "United
43 States" each time it appears therein and by striking out "(including Alaska)".*

- 44 27. This one section, all by itself, contains all the evidence you need, by words of construction, to prove that the term
45 "United States" on either side of these sentences did not mean the 50 States united by and under the Constitution. If that is
46 not conclusive to you, then see the following:

47 *26 C.F.R. 31.3121(e)-1 State, United States, and citizen.*

1 (a) When used in the regulations in this subpart, the term "State" includes [in its restrictive form] the District
2 of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii
3 before their admission as States, and (when used with respect to services performed after 1960) Guam and
4 American Samoa.

5 (b) When used in the regulations in this subpart, the term "United States", when used in a geographical sense,
6 means the several states, (including the Territories of Alaska and Hawaii before their admission as States),
7 the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands. When used in the
8 regulations in this subpart with respect to services performed after 1960, the term "United States" also
9 includes [in its expansive form] Guam and American Samoa when the term is used in a geographical sense.
10 The term "citizen of the United States" includes [in its restrictive form] a citizen of the Commonwealth of
11 Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.
12 [emphasis added]

13 In paragraph (a), Alaska and Hawaii only fit the definition of "State" before joining the Union. That means the
14 definition of "State" was never meant to be the 48 now 50 States of the Union unless distinctly expressed. If paragraph (b)
15 confuses you, the following is submitted:

16 28. The word "geographical" was never used in tax law until Alaska and Hawaii joined the Union, and it is not defined in
17 the Internal Revenue Code. So, we must use the definition found in the Standard Random House Dictionary:

18 *ge.o.graph.i.cal 1. of or pertaining to geography 2. of or pertaining to the natural features,
19 population, industries, etc., of a region or regions*

20 29. Were you born in the "United States"? The preposition "in" shows that the "United States" in this question is a place,
21 a geographical place named "United States". It is singular, even though it ends in "s". It also can be plural when referring
22 to the Union States which are places which exist by agreement.

23 Every human in a nation is a natural Citizen of a place called a nation, if he was born in that nation. Those same people
24 must be naturalized (born again) if they want to become a citizen of another nation. Original citizenship exists because of
25 places, not agreements. This is *jus soli*, the law of the place of one's birth (see Black's Law Dictionary, Sixth Edition).

26 30. Here are two questions, your own answers to which will solve the dilemma. In a geographical sense, where is the
27 State of Texas located on the continent? In a geographical sense, here is the "United States" (Congress) located on the
28 continent?

29 31. Now, since typewriters were purchased from the areas that just joined the Union, namely Alaska and Hawaii, according
30 to Title 1, Congress had to use a term that is NOT used in the Internal Revenue Code, in order to buy the same typewriters
31 from the same geographical area:

32 *Sec. 45. Title I of the Independent Offices Appropriation Act, 1960, is amended by striking out the words "for
33 the purchase within the continental limits of the United States of any typewriting machines" and inserting in
34 lieu thereof "for the purchase within the STATES OF THE UNION AND THE DISTRICT OF COLUMBIA OF
35 ANY TYPEWRITING MACHINES".*

36 [emphasis added]

37 And, for declarations made under the penalties of perjury, the statute at 28 U.S.C. 1746 separately defines declarations
38 made WITHIN and WITHOUT the "United States" as follows:

39 *If executed WITHOUT the United States: I declare ... under the laws of the United States of America that the
40 foregoing is true and correct.*

41 *If executed WITHIN the United States, its territories, possessions, or commonwealths: I declare ... that
42 the foregoing is true and correct. [emphasis added]*

43 The latter clause above is the penalty clause that is found on IRS Form 1040 and similar IRS forms. And, 28 U.S.C.
44 1603(a)(3) states as follows:

45 *(3) which is neither a citizen of a State of the United States as defined in section 1332(c) and (d) of this title....*

1 Section 1332(d). The word "States", as used in this section, includes the Territories, the District of Columbia,
2 and the Commonwealth of Puerto Rico.

3 **EXAMPLES OF THE TWO DEFINITIONS OF THE TERM "United States" IN 26 U.S.C.**

4 32. 26 U.S.C. Subtitle F, 7701(a)(9):

5 (9) *United States.* -- The term "United States" when used in a geographical sense includes only the States
6 and the District of Columbia.

7 33. 26 U.S.C. Subtitle D, section 4612(a)(4)(A):

8 (A) *In general.* -- The term "United States" means the 50 States, the District of Columbia, the Commonwealth
9 of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and
10 the Trust Territory of the Pacific Islands. [emphasis added]

11 34. The Supreme Court stated in *Hepburn & Dundas v. Ellsey*, 6 U.S. 445, 2 Cranch 445, 2 L.Ed 332, that the District
12 of Columbia is not a "State" within the meaning of the Constitution. Therefore, it is apparent that the meaning of the term
13 "States" in the first definition above can only mean the territories and possessions belonging to the "United States",
14 because of the specific mention of the District of Columbia and the specific absence of the 50 States (inclusio unius est
15 exclusio alterius). The District of Columbia is not a "State" within the meaning of the Constitution (see *Hepburn* *supra*).
16 Therefore, the 50 States are specifically excluded from this first definition of the term "United States".

17 35. Congress has no problem naming the "50 States" when it is legislating for them, so, in the second definition of the
18 term "United States" above, Congress expressly mentions them, and there is no misunderstanding. If a statute in 26 U.S.C.
19 does not have a special "word of art" definition for the term "United States", then the First Definition of the term "United
20 States" is always used (see above) because of the general nature of that term as defined by Congress.

21 36. When citizens or residents of the first "United States" are without the geographical area of this first "United States",
22 their "compensation for personal services actually rendered" is defined as "foreign earned income" in 26 U.S.C., Section
23 911(b) and 911(d)(2), as follows:

24 911(b) *Foreign Earned Income.* -- ...

25 (d)(2) *Earned Income.* --

26 (A) *In general.* -- The term "earned income" means wages, salaries, or professional fees, and other amounts
27 received as compensation for personal services actually rendered, but does not include that part of the
28 compensation derived by the taxpayer for personal services rendered by him to a corporation which
29 represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the
30 personal services actually rendered.

31 37. A citizen or resident of the first "United States" does not pay a tax on his "compensation for personal services actually
32 rendered" while residing outside of the first "United States", because Congress has exempted all such compensation from
33 taxation under 26 U.S.C., Section 911(a)(1), which reads as follows:

34 911(a) *Exclusion from Gross Income.* -- ... [T]here shall be excluded from the gross income of such
35 individual, and exempt from taxation ... (1) the foreign earned income of such individual.

36 38. When residing without (outside) this "United States", the citizen or resident of this "United States" pays no tax on
37 "foreign earned income", but is required to file a return, claiming the exemption (see IRS Form 2555).

38 39. 26 C.F.R., Section 871-13(c) allows this citizen to abandon his citizenship or residence in the "United States" by
39 residing elsewhere.

40 40. 26 C.F.R., Section 1.911-2(g) defines the term "United States" as follows:

1 (g) *United States.* The term "United States" when used in a geographical sense includes any territory under the
2 sovereignty of the United States. It includes the states⁴, [Puerto Rico, Guam, Mariana Islands, etc.] the
3 District of Columbia, the possessions and territories of the United States, the territorial waters of the United
4 States, the air space over the United States, and the seabed and subsoil of those submarine areas which are
5 adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in
6 accordance with international law...

7 None of the 50 united States comes under the sovereignty of the "United States", and subsection (h) defines the 50 States
8 united by the Constitution as "foreign countries":

9 (h) *Foreign country.* The term "foreign country" when used in a geographical sense includes any territory
10 under the sovereignty of a government other than that of the United States. [26 C.F.R. 1.911-2(h)]

11 All of the 50 States are foreign with respect to each other and are under the sovereignty of their respective Legislatures,
12 except where a power has been expressly delegated to Congress. The Citizens of each Union State are foreigners and
13 aliens with respect to another Union State, unless they establish a residence therein under the laws of that Union State.
14 Otherwise, they are nonresident aliens with respect to all the other Union States.

15 41. The regulations at 26 C.F.R., Section 1.1-1(a) state, in pertinent part:

16 (a) *General Rule.* (1) Section 1 of the Code imposes an income tax on the income of every individual who is
17 a citizen or resident of the United States and, to the extent provided by Section 871(b) or 877(b), on the income
18 of a nonresident alien individual.

19 26 U.S.C., Section 1 imposes a tax on "taxable income" as follows, in pertinent part:

20 *There is hereby imposed on the taxable income of ... every married individual ... who makes a single return
21 jointly with his spouse under section 6013*

22 42. The regulations promulgated to explain 26 U.S.C., Section 1 are found in 26 C.F.R. Section 1.1-1, and state in
23 pertinent part:

24 (a) *General Rule.* (1) Section 1 of the Code imposes an income tax on the income of every individual who
25 is a citizen or resident of the United States and, to the extent provided by Section 871(b) or 877(b), on the
26 income of a nonresident alien individual.

27 Please note that the term "taxable income" is not used as such in the above statute because the "income" of those classes of
28 individuals mentioned is taxable as "taxable income".

29 *Section 1.871 Classification and manner of taxing alien Individuals:*

30 (a) *Classes of aliens.* For purposes of the income tax, alien individuals are divided generally into two classes,
31 namely, resident aliens and nonresident aliens. ...

32 (b) *Classes of nonresident aliens.* --

33 (i) *In general,* For purposes of the income tax, nonresident alien individuals are divided into the following
34 three classes:

35 (ii) Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in
36 the United States,

37 (iii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under Section
38 1.871-9 to be, engaged in a trade or business in the United States, and

39 (iii) NOT APPLICABLE (concerns residents of Puerto Rico)

⁴ This term "state" evidently does not embrace one of the 50 States (where I am a free inhabitant), united by the Constitution, because they are separate governments or foreign states with respect to the "United States" (i.e. D.C., its territories, possessions and enclaves).

1 43. 26 C.F.R., Section 871-13 states as follows:

(a) In general. (1) An individual who is a citizen or resident of the United States at the beginning of the taxable year but a nonresident alien at the end of the taxable year, or a nonresident alien at the beginning of the taxable year but a citizen or resident of the United States at the end of the taxable year, is taxable for such year as though his taxable year were comprised of two separate periods, one consisting of the time during which he is a citizen or resident of the United States and the other consisting of the time during which he is not a citizen or resident of the United States.

8 NONRESIDENT ALIEN

9 44. The federal income tax is a local tax for the "United States" to support local government and, in order to become liable
10 to this tax, a State Citizen must be a resident therein (i.e. a resident alien), or receive income from sources therein, or be
11 engaged in a trade or business therein.

45. In 26 U.S.C., Section 7701(b)(1)(A) & (B), Congress defined the statutory difference between "resident alien" and
"nonresident alien" as follows:

16 (1) In general. -- For purposes of this title ...

(i) *Lawfully admitted for permanent residence.* – Such individual is a lawful permanent resident of the United States at any time during such calendar year.

21

22 (ii) *Substantial presence.* -- Such individual meets the substantial presence test of paragraph (3).

23 (iii) First year election. -- Such individual makes the election provided in subparagraph (4).

(B) Nonresident Alien. -- An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States [within the meaning of subparagraph (A)].

26 46. The undersigned is not a "resident" (as that term is defined in the above statutes) nor citizen of this "United States".
27 The undersigned is a nonresident alien as that term is defined in subsection (B), and has the same status as the Plaintiff in
28 *Brushaber* supra.

INDIVIDUALS REQUIRED TO MAKE RETURNS OF INCOME

30
31 47. The following individuals are required to make returns of income:

32 *26 C.F.R., Section 1.6012-1. Individuals required to make returns of income.*

33 (a) Individual citizen or resident. --

34 (1) In general. ... an income tax return must be filed by every individual ... if such individual is ...

35 (i) A citizen of the United States, whether residing at home or abroad,

36 (ii) A resident of the United States even though not a citizen thereof, or

37 (iii) An alien bona fide resident of Puerto Rico during the entire taxable year.

38 48. The undersigned (clearly) is not defined in the above statutes, but is defined in the following statute as one who is not
39 required to make a return.

40 49. 26 C.F.R., Section 1.6013-1 states:

(b) Nonresident Alien. A joint return shall not be made if either the husband or wife at any time during the taxable year is a nonresident alien.

The undersigned is nonresident alien with respect to the "United States", with no income derived from sources within the "United States".

50. 26 C.F.R., Section 871-7 states, in pertinent part, as follows:

Except as otherwise provided in Section 1.871-12, a nonresident alien individual to whom this section applies is not subject to the tax imposed by section 1 or section 1201(b)⁵ but, pursuant to the provision of section 871(a), is liable to a flat tax of 30 percent upon the aggregate of the amounts determined under paragraphs (b), (c), and (d) of this section which are received during the taxable year from sources within the United States. [emphasis added]

51. Please note 26 C.F.R., Section 1.871-4(b), Proof of residence of aliens, which establishes a key legal presumption:

(b) *Nonresidence presumed.* An alien by reason of this alienage, is presumed to be a nonresident alien.

52. Further facts are illustrated by the definition of "withholding agent" at 26 U.S.C., Section 7701(a)(16):

Withholding agent. -- The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 1441, 1442, 1443, or 1461.

53. 26 U.S.C., Section 1441 refers to nonresident aliens who receive income from sources within the "United States", as set forth in Section 871 (a)(1). These sections do not apply to the undersigned. The undersigned, has not had taxable income to present, and I do not foresee any taxable income in my future.

54. Your attention is invited to 26 C.F.R., Section 31.3401(a)(6)-1(b), which states as follows:

Remuneration for services performed outside the United States. Remuneration paid to a nonresident alien individual ... for services performed outside the United States is excepted from wages and hence is NOT SUBJECT TO WITHHOLDING.

[emphasis added]

55. As a rule, Military Retirement Pay of a nonresident alien individual is exempted from the income tax at 26 C.F.R., Section 31.3401(a)-1(b)(1)(ii), with the following exception:

Where such retirement pay or disability annuity ... is paid to a nonresident alien individual, withholding is required only in the case of such amounts paid to a nonresident alien individual who is a resident of Puerto Rico.

and at 26 C.F.R., Section 935-1(a)(3):

[F]or special rules for determining the residence for tax purposes of individuals under military or naval orders, see section 514 of the Soldiers' and Sailors' Civil Relief Act of 1940, 50 App. U.S.C. 574. The residence of an individual, and, therefore, the jurisdiction with which he is required to file an income tax return under paragraph (b) of this section, may change from year to year.

Section 574 (1) of The Soldiers' and Sailors' Relief Act states that:

For the purposes of taxation in respect of the personal property, income, or gross income of any such person by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled ... personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession or political subdivision, or district. [emphasis added]

55. When the undersigned received the initial correspondence, a copy of exhibit #4 was filed with the District Director in Kansas City, Missouri. No rebuttal has been received. The time for a rebuttal has elapsed. (see exhibit #4) If there is anything confusing to the readers of this documentary evidence, please do not try to explain the content of the dissembled income tax rules and regulations to Me.

CONCLUSION

The undersigned is in no way subjected to any derivative liability. The procedures set forth in 26 C.F.R. do not authorize the Secretary or his delegate to manufacture income and tax it where a Person is without the taxable class. 26 C.F.R.,

⁵ Capital gains tax.

1 Section 871 is unclouded in that, where there is no income from sources within the "United States" by a nonresident alien,
2 the choice is delegated to that Person by Congress as to whether a return is to be filed or not (see 26 C.F.R. 1.871-8).
3 Where the Secretary determines the existence of taxable income when there has been no return, he should sign the
4 substitute return and assume the responsibility for the determination as required by 26 U.S.C. 6020 (b)(1). Treasury
5 Decision 2313 explains that the withholding agent is responsible for withholding the tax from sources within the "United
6 States", for filing a Form 1040NR and for paying over the tax withheld from said nonresident alien. (See Treasury
7 Decision 2313 and 26 C.F.R. 1.1461-3). Therefore, no taxable income has existed, therefore, no penalties or interest
8 should accrue or apply to the undersigned.

9 The fact that the undersigned was not aware of the above information in the earlier years of life and reported the "earned
10 income" from labor in the foreign States of the Union as a local tax of the "United States", does not change my status as a
11 Citizen of the Republic of Union States. Nor does it change the status from nonresident alien to an "individual" defined in
12 26C.F.R., Section 1.1-1. Nor does it justify the Secretary's actions taken when he has been repeatedly informed by the
13 "PATRIOTS" of their true status. The Secretary is required to know the law he is administering, and to do so with justice
14 and equity within the parameters set forth by Congress. Arbitrary actions are discouraged by the Executive, the Congress
15 and the Courts. The undersigned can find no Act, Law or Statute that requires policing the domestic Citizens that file
16 incorrect forms with the Internal Revenue Service that implicate a taxable income. It is also not my job to educate the
17 "IRS".

18 The employees of the "IRS" should be informed of the tax laws as they actually exist, not misinformed to defraud WE
19 THE PEOPLE of the 50 States of the Union. The bill for my time spent over the last 18 years, trying to decipher the IRS
20 rules and regulations is as follows; At \$125 per hour. About 43,159 hours are billable. The stress placed on myself
21 and my parents over this phony scheme, threatening letters, and propaganda spread throughout the media and directed to
22 the undersigned and my parents is another \$3,000,000 you can add to my remuneration. The employees of the IRS did
23 everything imaginable to conceal the truth that has been explained by this document, and the FAMILY GAURDIAN WEB
24 SITE.

25 If you think the amount above is exorbitant, think about all the good people of OUR great Nations that turn over hard
26 earned non-taxable income to the IRS in error. Please, have a letter of apology sent to my parents signed by the Secretary
27 of the Treasury along with \$2,000,000 for the undue stress caused by their son seeking the truth about the income tax fraud
28 perpetuated continually throughout their lives.

29 If there is some reason I have had taxable income in the past that I am not aware of, Please, inform Me immediately with
30 the applicable regulations pertinent to a natural Sovereign Citizen of the Union States. If there is an error in this document
31 please inform me immediately. If there is no error in this document, promptly release the Notice of Federal tax liens on the
32 property at 92 Lemans Court, Lake St. Louis, Missouri. Return the \$8,126 (with interest and penalties it should come to
33 about \$25,000) that was stolen from my account in 1994/5. Correct the errant records contained in your systems.

34 *And please: leave Me alone!*

35 Please instead use as the target of your illegal acts of avaricious extortion some other ignorant product of the deficient
36 American public education that you helped implement (Dept. of Education) who is too stupid to know that you don't have
37 jurisdiction over him either.

38 If the IRS does somehow negate any of this document, please remember, the income tax laws are void due to the VOID
39 FOR VAGUENESS DOCTORINE.

40 For more evidence please see <http://famguardian.org/Subjects/Taxes/taxes.htm>. If you need help correcting your errant
41 records, feel free to seek my opinion as to how I want records on this Sovereign Natural National Citizen to read. Who,
42 after all, is better to ask? Should you wish to dispute any of the contents of this letter, please first provide a signed,
43 notarized response to the questions at:

44 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

1 You have 15 days to find errors in this document that would negate the intent of this document and provide your written,
2 signed, notarized rebuttal to the above questions. Otherwise, your lack of response constitutes a legal admission of the facts
3 and conclusions described herein. Be sure to sign any rebuttal, per 28 U.S.C. 1746(1).

4 I declare under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct, to
5 the best of my knowledge and belief, per 28 U.S.C. 1746(1).

6 Executed on this _____ day of _____, _____.

7
8 Constitutionally Submitted,
9 All Rights Reserved Without Prejudice U.C.C. 1-207

10
11
12
13
14
15 _____
16 <>YOURNAME>>
17 <>YOUR ADDRESS>>
18 <>CITY>> , <>STATE>> Republic
19 United States of America
20 Telephone <>TELEPHONE>>

21 **NOTARY AND PROOF OF SERVICE**

22 STATE OF _____)
23 COUNTY OF _____)

24
25 On _____ before me _____ personally appeared _____
26 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
27 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
28 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

29
30 I do hereby certify that I have served _____ (name
31 of agency or person served) with a true copy of the within document (circle one) (personally)/(by
32 Certified Mail with Return Receipt Requested), from/at
33 _____ (city and state mail was
34 sent from).

35
36
37
38
39
40
41
42
43 Witness my hand and official seal.
44 Signature of Notary: _____
45 Certified Mail #: _____

1

2 **3.4.5 Notice of Fraud and Demand for Redress**

3 The letter below is intended to be sent to the President, Vice President, Speaker of the House, Supreme Court, etc. It is
4 intended to clearly explain why enforcement of the Internal Revenue Code is illegal, why it does not apply inside states of
5 the Union, and why our elected servants and a legal duty to fix this situation.

6

1
2
3
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5
6
7
8
9
10
11 To:
12

<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>
<<DATE>>

President George Bush
1600 Pennsylvania Avenue
Washington, D. C. 20500

Cert. Mail #:

Senate President Dick Cheney
1600 Pennsylvania Avenue
Washington, D. C. 20500

Cert. Mail #:

Speaker of the House Dennis Hastert
235 Cannon HOB
Washington, DC 20515-1314

Cert. Mail #:

Secretary of the Treasury John Snow
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Cert. Mail #:

Commissioner of Internal Revenue Mark Everson
1111 Constitution Ave NW
Washington DC 20224

Cert. Mail #:

Chief Justice Rehnquist
U.S. Supreme Court Building
1 First St. N.E.
Washington, DC 20543

Cert. Mail #:

13
14 Enclosures:
15 1. 1939 Act
16 2. 1954 Act
17 3. Treasury Orders 150-01 and 150-02
18 4. Treasury Organization Chart, from the U.S. Government Manual, p. 339, 2003.
19

20 References:
21 1. Great IRS Hoax: Why We Don't Owe Income Tax; free book downloadable from
22 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
23

24
25 Subject: Notice of Fraud, And Demand for Redress
26

27 **1. This is a formal complaint.**

28 The IRS has never been authorized to collect taxes or enforce any laws, and since March 9th, 2001, the Commissioner has
29 had no legitimate Offices outside the District of Columbia. Despite the law and the facts, IRS continues to pretend to be the
30 nation's tax collector, using the United States Mails to extort money from the public.

1 In August of 2003, Ms. Vernice Kuglin was acquitted of several charges of “willful failure to file” and “false information
2 on W-4’s” because Ms. Kuglin had asked the government to produce the taxing statute, and the government had failed or
3 refused to produce it. To my knowledge, there are at least two other cases that similar in nature. In U. S. A. v. Lloyd Long,
4 in 1993, a similar verdict was reached by a jury in Tennessee. Prior to that, in 1991, John Cheek (*Cheek v. United States*,
5 498 U.S. 192) argued before the Supreme Court, which held that since the government had not produced the required taxing
6 statute, he could not be convicted of willfulness.

7 Thus, it is now *res judicata* that the government cannot produce the taxing statute. I maintain that the government cannot
8 produce the taxing statute, because Congress repealed all the internal revenue laws in 1939, and has never re-enacted them.
9 The Code of 1954 did not, and could not, repeal or modify the Code of 1939. It is not a code of laws, hence is
10 unenforceable as law. This is my demand that the President, his Cabinet, the Congress, and the Judiciary, examine the facts
11 below, and either rebut my facts and conclusions or admit that there is no “internal revenue law” to enforce, and even if
12 there were, the IRS could not enforce it.

13 I accuse the government of perpetrating a hoax upon the American people that has reduced all of us to a condition of
14 involuntary servitude in violation of the Thirteenth Amendment and federal law found at 18 U.S.C. 1581, and 42 U.S.C.
15 1994. Millions of us in states of the Union living outside of federal legislative jurisdiction involuntarily pay tribute to the
16 federal government annually, in order to avoid having our property taken from us by IRS mail rather than the court orders
17 required under the Fifth Amendment to the Constitution. IRS letters are more powerful than any law, or any court order,
18 but they lack legal authority. By these bogus letters and the illegal response to them by fearful employers and banks
19 everywhere, the IRS has exceeded its delegated authority to become an illegal enforcement agency, and hence, a financial
20 terrorist protected from its wrongdoing by corrupted federal courts by abusing official and sovereign immunity over the
21 District of Columbia (or the District of Criminals, as I call it). An examination of the Treasury Organization Chart, found
22 in the 2003 U.S. Government Manual on p. 339, reveals that the IRS is NOT an enforcement agency, since it does not come
23 under the Undersecretary for Enforcement as all other Treasury enforcement related activity does. See enclosure (4).

24 In 1944, Beardsley Ruml, then Chairman of the New York Federal Reserve, gave a speech to the American Bar
25 Association, entitled “Taxes for Revenue are Obsolete.” In his speech to the Bar, he said that taxes for revenue purposes
26 were obsolete, because the government could now ***print all the money it needed to pay its bills***. It could now use taxes for
27 other purposes, such as implementing “national policies”, beginning with “redistributing the wealth”. I have yet to meet
28 anyone, American or otherwise, who desires to have ***his*** wealth redistributed. “National policy” cannot take precedence
29 over the Constitution, especially a policy so absurd as one “to redistribute the wealth.” You can read Rummel’s speech
30 yourself at:

31 <http://famguardian.org/TaxFreedom/Evidence/Money/RUMLspeechToAmBarAssn1945.pdf>

32 Furthermore, the Supreme Court's definition of "tax" confirms that "taxes" cannot be used for wealth redistribution and can
33 ONLY be used to support the government, and not private citizens or entities that are not part of the government such as the
34 Federal Reserve, which is a private consortium of banks:

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

39 *"To lay with one hand the power of government on the property of the citizen, and with
40 the other to bestow it on favored individuals.. is none the less robbery because it is done
41 under the forms of law and is called taxation. This is not legislation. It is a decree under
42 legislative forms."*
43 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

44 Consequently, the exaction of monies described by Subtitles A and C of the Internal Revenue Code cannot properly or
45 legally be described as a “tax” and to do so would amount to fraud. Therefore, such monies can only be described as a
46 federal donation program for the municipal government of the District of Columbia. Ref. (1), section 5.1.4, for instance,

1 confirms that monies paid in income taxes DO NOT support the government, but instead support expenditures on socialism
2 that are NOT authorized by the Constitution.

3 According to the Constitution Article 1, Section 8, Congress is the nation's tax collector, and the Secretary of the Treasury
4 is the nation's Accountant. According to the Code of 1954 (see encl. (2)), "the Secretary" is the collector of "taxes imposed
5 by the internal revenue laws". Something is dreadfully wrong with this picture. The Internal Revenue Code of 1954 is a
6 Hoax. The "internal revenue laws" it purports to represent, are nonexistent.

7 The IRS cannot collect taxes for the Commissioner, who cannot collect taxes for "the Secretary", who cannot collect taxes
8 for the President. The President cannot collect taxes, because the Congress is the nation's tax collector. The Secretary of
9 the Treasury is the nation's accountant. The Secretary of the Treasury referred to in the IRC of 1954, at Section 6301, who
10 is authorized and required to collect the taxes imposed by the internal revenue *laws*, cannot be the Secretary of the Treasury
11 of the United States. There are no internal revenue laws, and have not been since Congress repealed all the internal revenue
12 laws by Act of February 10th, 1939, 53 Stat 1 (see encl. (1)).

13 The Code is not the law. The Code *represents* the law. If any part of the Code does not faithfully represent the law, that
14 part of it is void. In its strictest sense, the term, "the law" means the collection of documents originating as bills or
15 resolutions, signed by Presidents, maintained at the nation's Capitol as a matter of public record. In order to promulgate the
16 law, the government compiles the Statutes at Large, and publishes a new volume every year. The Statutes are held to be
17 "competent evidence" of the law. The Code is published for different reasons than the Statutes. The Statutes are published
18 chronologically, in order of dates of enactment. The Code is published according to subject matter, as a compilation, or
19 restatement, of the Statutes. This creates a massive job for those charged with the responsibility, to render a faithful
20 representation of the Statutes as amended. However, when Congress feels that a Title of the Code is reasonably complete,
21 and not likely to be amended significantly in the future it "seals" the Title by enacting it into positive law. Because the
22 Code represents the *Statutes*, rather than "the law", the Code is said to be "*prima facie evidence*" of the law. It is, at best,
23 third-hand information with respect to the documents filed in Washington. It's like the game of telephone, in which the
24 further from the source, the less accurate the retelling of it.

25 When Congress feels that a Title of the Code is reasonably complete on its subject, and anticipates few or no significant
26 changes on the subject in the future, and that the words of the Code accurately reflect the words of the lawmakers in the
27 Statutes, then Congress may enact the Title into "positive law". Titles enacted into positive law are designated "legal
28 evidence" of the law. *Legal* evidence is a cut above *prima facie* evidence, and a cut below *competent* evidence of the law.
29 Prima facie evidence can be easily challenged. By comparing the words of the lawmakers with the words of the Code, and,
30 if different, the words of the lawmakers always prevail.

31 The Act of February 10th, 1939 enacted the Internal Revenue Title into positive law. The Code of 1954 is not now, nor
32 never can it be, enacted into positive law, because the Act of 1939 repealed all the laws it codified, and is the only
33 legitimate "Internal Revenue Title" of the United States Code. That it has ceased to be functional does not license Congress
34 to create Internal Revenue Title II, which it appears to have done in 1954. See Encl. (1) for confirmation of these
35 assertions.

36 The Internal Revenue Title of 1939 is the genuine article. It is a code of laws that cannot be changed, because the Title was
37 enacted into positive law, and Section 4 of the Act repealed all the laws incorporated in the Title. There is no way the laws
38 incorporated in the Code could be changed in any way, and there is no reason to change the Code unless the underlying
39 statutes it *represents* have been amended.

40 1 Congress repealed all the internal revenue laws in 1939, and has never re-enacted them. The Code of 1939 is a code
41 of *repealed* laws, but it is a *code of laws*. The Internal Revenue Title was enacted into positive law at the time, and
42 Table III provided a list of all the laws affected by the repeal.
43 2 The Code of 1954 is not a code of laws, repealed or otherwise. It is a revision of the illegal revisions to the 1939 Code
44 enacted between 1939 and 1954. Unlike the 1939 Act, it lists none of the provisions of prior laws or Code sections
45 affected by the Act. Its stated purpose was to "revise" the Internal Revenue Laws, but does not cite a single law that
46 was affected by the Act. The Commissioner of Internal Revenue has no authority to collect taxes, and has not had
47 since the Alcohol Division was carved out of the Bureau of Internal Revenue, circa 1951.

1 3 The Secretary of the Treasury is not the nation's tax collector. Congress is the nation's tax collector. The Secretary of
2 the Treasury is the nation's Accountant.
3 4 The Commissioner of Internal Revenue is under the Secretary of the Treasury of the United States. The Secretary of
4 the Treasury referred to in the 1954 Code (IRC 6301) is not Secretary Snow. The Commissioner of Internal Revenue
5 supervises the Secretaries of the Treasuries of the possessions the tax collector for the territories and possessions of
6 the United States. The IRS is under the supervision of the Commissioner, and he cannot collect taxes without both
7 constitutional and delegated authority. He does not have either, so ***the IRS cannot collect taxes for him.***
8 5 Besides the office of the Commissioner, there are 14 offices attached to, associated with, or under the Commissioner
9 of Internal Revenue, all located in the District of Columbia. Treasury Order 150-02, effective March 9th, 2001,
10 cancelled Treasury Order 150-01, which created 33 District and 4 Regional offices, outside the District, and effective
11 that date, there have been no legitimate IRS offices outside the District of Columbia.

12 The Act of 1939 was " an Act to consolidate and codify the internal revenue laws". It clearly was not meant to enact any
13 new ones, merely to codify the existing ones. Section 4 of the Act (53 Stat 1, encl. (2)) repealed "all laws and parts of laws
14 relating exclusively to internal revenue", that were in force on January 2nd of that year, and codified within the Act. There
15 followed certain "savings to suitors" provisions, to prevent the loss of rights arising under the repealed laws, but 1939 and
16 1940, and any calendar years thereafter, were definitely not "tax years". Although the Code of 1939 is a Code of repealed
17 laws, it is a code of laws.

18 The Code of 1954 is not really a code of anything. It is, instead, a shameless and dangerous ***misrepresentation*** of illegal
19 amendments to the 1939 Act. Between 1939 and 1954, Congress "amended" or "revised" the Code of 1939 some 200
20 times, adding hosts of new provisions to it, expanding it exponentially, as it were. Such activities violate the ***intent of the***
21 ***lawmakers*** who enacted the Internal Revenue Title into law, and repealed all the laws codified therein. They provided a list
22 of affected Statutes at Table III, because the purpose of the Code is to operate as a finding aid to the Statutes represented in
23 the Code. Repealed laws cannot be changed in ***any*** way. Codes that represent them cannot be changed in any ***significant***
24 way. An omitted comma, word, or even sentence might be added, if it more correctly represents the Statute, but repealed
25 laws cannot be amended, so new provisions could never be added to ***the repealed laws*** codified in 1939. It makes no sense
26 for Congress to amend the Code of 1939 200 times, adding provisions at random, and it is illegal, or at least deceptive, to
27 add provisions to the ***Code*** that cannot reflect ***amendments*** to the ***Statutes***.

28 It would make no sense, after codifying only repealed laws, to amend this particular Title in any significant way. What
29 would be the point of amending a ***Code*** of ***repealed*** laws, when the underlying Statute cannot possibly be amended?
30 Congress could have re-enacted the repealed laws, and had done so several times in prior years. There is no way Congress
31 could add ***new provisions to the 1939 Code***.

32 Congress apparently neglected to tell the IRS, or the public, what they'd done. When Congress began "revising" the Code
33 of 1939, as they did in August of 1939, they gave the ***impression*** that the Code of 1939 was a code of "current" law in the
34 ordinary sense, which could be amended. That they amended the Code without amending the underlying Statutes is
35 surprising. That they amended it some 200 times is shocking. Did those Congresses not understand the lawmaking
36 process? Were they deliberately trying to fool the public? After some 200 ***illegal*** revisions to the Code of 1939, Congress
37 came out with the Code of 1954. It was "an act to ***revise*** the internal revenue laws." There Act did not enact any new tax
38 laws, and it did not "revise any old ones. The Act of 1939 was "an act to consolidate and codify the internal revenue laws."
39 The Code of 1939 did not create any new laws, and no new internal revenue ***laws*** have been enacted since.

40 Congress might ***amend laws***, or ***revise codes***, but it does not ***revise laws***. What did the Code of 1954 revise? Not the Code
41 of 1939. Congress had not enacted any new internal revenue laws between 1939 and 1954, so the Code of 1954 is not a
42 code of ***laws***. It might be a code of all the illegal amendments to the 1939 Code, but it is not a code of laws. The only code
43 that could have been revised was the Internal Revenue Code of 1939, but that code could not be revised. Nonetheless,
44 Congress had amended it some 200 times between 1939 and 1954. What, exactly, ***is*** the Code of 1954? (Rhetorical
45 question: answer- ***not law***).

46 Amending the ***Code***, without amending the underlying ***Statute***, leaves the ***law unchanged***, and in this particular case,
47 Congress could not amend the Code because it could not amend the underlying Statutes. Amending a code of laws that
48 cannot be changed, because they were repealed, would be absurd, and of no legal effect.

1 The difference between the Code of 1939 and the Code of 1954 is that the Code of 1939 is a *code of laws*. True, it is a code
2 of repealed laws, but a code of laws nonetheless. They were “in force” only in specialized ways, but it could still be said
3 that they were in force, if only in a specialized way. By contrast, the Code of 1954 is not a code of *laws in force* that can
4 be found in the Statutes at Large. It is not founded upon any Statute, except the “statute” that created it. However the law
5 that created it did not create any new Statutes. The Code of 1939 was ordered by the Act to be published alongside the
6 Statutes at Large, in a separate Volume, in the same fashion as the 1939 Code. Table III of the 1939 Act, which listed all
7 the affected Statutes, became part of the law, as it directs the reader to the Statute that was repealed and codified.
8 According to the source notes in the Code of 1954 (as amended) its only statutory authority is 68A Stat., the Act “to revise”
9 the internal revenue laws. In other words, the Code of 1954 is not founded on a single “internal revenue *law*”.

10 The recent Kuglin case should put the government on notice that the best defense the people have against suits for non-
11 filing or non-compliance with “the tax laws” is to demand a copy of the taxing statute, which the government cannot
12 provide. *It is shameful for the government to prosecute people for violating laws it cannot produce.* We have become
13 the laughingstock of the planet as a result. To permit such idiotic things to occur makes you *an embarrassment to the*
14 *people you theoretically serve.* You all should be embarrassed. In light of the recent Kuglin case, the question we all have,
15 now, is “what federal law imposes a tax on me, my activity, or my property?” More precisely, “where is the taxing statute,
16 that is *represented* by the *Code*, that imposes the alleged tax on me, my property, or my activities?” If the government fails
17 to produce the un-repealed taxing statute, it can never convict anyone for violating it.

18 Whereas the Act of 1939 provides a table (Table III) of Statutes affected by the repeal, the Act of 1954 does not provide a
19 list of Code sections “revised” by the Act. The Act of 1954 did not affect any underlying Statutes. In fact, all it really did
20 was to incorporate approximately 200 amendments to the Code of 1939 that had been “enacted” between 1939 and 1954.

21 **2. The Commissioner cannot collect taxes, and has no offices outside the District of Columbia.**

22 The Secretary of the Treasury is not the Nation’s tax collector; he is the Nation’s Accountant. Congress is the Nation’s tax
23 collector under Article 1, Section 8, Clause 1 of the Constitution. Congress MAY NOT delegate their authority under the
24 Constitution to lay AND collect taxes to the Executive branch either through the Internal Revenue Code or any other
25 vehicle. However, the general impression is that Congress has delegated its taxing power to the Secretary of the Treasury,
26 and he, in turn, has delegated his authority to collect taxes to the Commissioner of Internal Revenue, who, in turn, has
27 delegated his tax collecting authority to certain officers or agents in the IRS. Nothing could be further from the truth. The
28 Commissioner of Internal Revenue is a bureaucrat, not a cop. He is a supervisor, not a tax collector. This is borne out by
29 two clear Treasury Orders.

30 The Treasury Secretary issued Treasury Order (TO) 150-01, first issued circa 1951, and which, as amended, created 33
31 District Offices and 4 regional offices under or associated with the Commissioner of Internal Revenue. It shows that the
32 duty and authority to “collect” taxes was *not vested in the Commissioner*. It also shows that he had no real authority
33 except for the *territories and possessions, and “other areas of the world”*. (The IRS is international. It has offices all over
34 the globe.) The general authority of the Commissioner, as expressed in TO 150-01, is as follows.

35 3. *U.S. Territories and Insular Possessions.* The Commissioner of Internal Revenue shall, to the extent of
36 authority vested in the Commissioner, provide for the administration of the United States internal revenue laws
37 in the U.S. territories and insular possessions and other areas of the world.

38 Now, in Puerto Rico, and perhaps other possessions, the Secretary of the Treasury *of Puerto Rico* collects “internal
39 revenue” taxes, which are deposited in the *Treasury of Puerto Rico*. Thus, it would appear that the Secretary of the
40 Treasury mentioned in the questionable 1954 Code is *under* the Commissioner, in which case the term “the Secretary of the
41 Treasury” in the Code cannot be Secretary Snow. Secretary Snow could not collect taxes without trespassing on the
42 exclusive power of Congress to do so. However, because the Commissioner is under Secretary Snow, and IRC 6301 says
43 “*the Secretary shall collect the taxes imposed by the internal revenue laws*”, the public gets the false impression that “the
44 Secretary” means Secretary Snow, not the Secretary of the Treasury of Puerto Rico, or another similar Secretary, who
45 answers to the Commissioner. Be that as it may, the 33 District and 4 Regional offices established by 150-01 were
46 abolished by Secretary O’Neill, effective March 9th, 2001, and 14 new offices were created in the District of Columbia.
47 There are no legitimate offices under the Commissioner outside the District of Columbia. I believe it is time you told the
48 IRS the truth, as they still believe the outlying offices are legally in place.

1 In order to implement provisions of the IRS Restructuring and Reform Act of 1998 (RRA 1998), Secretary O'Neill issued
2 TO 150-02, with an effective date of March 9th, 2001. The Order did three things: first, it *established* the following Offices,
3 all in the District of Columbia. 1) Commissioner, 2) Deputy Commissioner, 3) Chief Counsel, 4) Chief, Communications
4 and Liaison Division, 5) National Taxpayer Advocate, 6) Chief Information Officer, 7) Chief, Appeals Division, 8)
5 National Headquarters, 9) Commissioner, Wage and Investment Division, 10) Commissioner, Small Business and Self-
6 Employed Division, 11) Commissioner, Large and Mid-Size Business Division, Commissioner, 12) Tax Exempt and
7 Government Entities Division 13) Chief, Agency-Wide Shared Services Division, and 14) Chief, Criminal Investigation
8 Division.

9 There is no “Collection Division.” Section 4 re-defined the Commissioner’s authority:

10 4. OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE. *The Office of the Commissioner consists of*
11 *the Commissioner; Deputy Commissioner; and Assistant Deputy Commissioner. The Commissioner is the chief*
12 *executive officer for the IRS. The Commissioner is responsible for overall planning and for directing,*
13 *controlling and evaluating IRS policies, programs, and performance.*

14 And, third, it *cancelled* TO 150-01, and all the offices it had created.

15 18. CANCELLATIONS. *Treasury Order 150-01, "Regional and District Offices of the Internal Revenue*
16 *Service," dated September 28, 1995, is canceled. Treasury Order 150-02, "Establishment of Certain Offices in*
17 *the National Office of the Internal Revenue Service," dated January 11, 1994, is superseded.*

18 After March 9th, 2001, the Commissioner ceased to have authority to operate offices outside the District of Columbia. 4
19 USC 72 says that all offices attached to the seat of the government are to be exercised in the District of Columbia, and not
20 elsewhere, except as expressly provided otherwise by law. It would take an Act of Congress for the Secretary or the
21 Commissioner to open and operate offices outside the District, and no such act exists. In point of fact, the Department of
22 the Treasury is attached to the seat of the government, and the same law (4 USC 72) applies to the whole Treasury
23 Department. Before the 1939 repeal, there were collectors, attached to the legislative branch. They were charged with the
24 responsibility of collecting the revenue. They were heavily bonded. They were bound by sworn oath. They had capacity
25 to sue and be sued in the name of the United States. They ceased to function with respect to calendar years after 1938, and
26 would have soon run out of work. They do not exist in the Code of 1954. All executive power is vested in the President,
27 and he is immune from lawsuits while in office, except for impeachments. Put another way, the executive branch lacks
28 capacity to sue, unlike the legislative branch and its officers. Thus, neither the Secretary nor the Commissioner can carry
29 out the functions of a tax collector, because whole executive branch of government lacks power to enforce laws by suing in
30 the name of the United States, cannot be bonded, and are not bound by solemn oath to collect taxes according to law.

31 History repeats itself. The Act of 1939 repealed all the taxing statutes, but it was business as usual for the Bureau of
32 Internal Revenue. They continued to mail out tax returns for “tax year” 1939, 1940, and subsequent years, even though
33 those years were not “tax years”. Secretary O’Neill’s abolition of the outlying offices was probably 20 years overdue, as
34 they were created originally to accommodate the dying 1939 Code. The repealed laws codified in the 1939 Act might have
35 had effects for 20 years or more after the repeal. We all know a federal tax lien lasts for ten years, and is renewable for
36 another 20. Thus the savings provisions are the “heart” of the Act, providing special provisions for taxpayers and
37 government alike to settle differences arising under the laws before their repeal. TO 150-02 cancelled all the outlying
38 offices, but *nobody told the IRS. They think they’re still in business.*

39 **3. Phony Law, Phony Offices, Phony Seals**

40 IRS, knowingly or otherwise, is guilty of misuse of Seals. All the Seals *prescribed by the Secretary* for the use of Internal
41 Revenue Offices and Officers are published at 26 CFR 301.7514-1 and in the Federal Register. They are judicially
42 noticeable. The IRS cannot use the Commissioner’s Seal. Before TO 150-02, there were nine seals, encircled with ropes,
43 indicating *maritime* functions, and one seal without a rope for District offices. There was one for the Commissioner,
44 another for the Assistant Commissioner, International, one each for several Districts, including San Francisco and Las
45 Vegas, and another for the Detroit Computing Center, and a generic seal without the rope for the 33 District and 4 Regional
46 offices enumerated in TOI 150-01. The seals with ropes do not contain the phrase “internal revenue service” or the word
47 “Treasury” or the phrase “Treasury Department.” They are all a light shield on a shaded background, with the name of the
48 Office at the top and the location at the bottom. The shield is a standard crest divided by a chevron, with a scale at the top
49 and a key at the bottom. The Commissioner’s seal says “*Office* of Commissioner of Internal Revenue”, no address (he only

1 has one). The Assistant Commissioner's says "Assistant Commissioner International" at the top, and "Washington, D. C."
2 at the bottom. The San Francisco District Seal has "District Director of Internal Revenue" at the top, and "San Francisco,
3 Calif." at the bottom. Las Vegas District Seal stands out, as it has a stylized eagle as its symbol, instead of the shield that
4 appears on all the others. It says "District Director of Internal Revenue" at the top, and "Las Vegas Nevada" at the bottom.

5 The generic seal, prescribed for the 33 District and 4 Regional offices, is a white shield on a black background, with the
6 words "Internal Revenue Service" at the top, and "[Office] [Location]" at the bottom. I raise the issue of official seals,
7 because the IRS never affixes any seal to any document, and does not use the proper seals or symbols on its letterhead or
8 any of its publications. An IRS "summons" for example, bears a circular seal at the top, and the Las Vegas eagle at the
9 bottom. The Las Vegas eagle is on all the Forms and Instructions. The circular seal at the top of the "summons" has
10 "Treasury" at the top, and "Internal Revenue Service" at the bottom. Clearly, this use of a fraudulent symbol subjects the
11 user to punishments provided at 31 USC 333, by making documents that have no legal authority seems as though they do.
12 Also the Las Vegas Eagle symbol is on all IRS Forms, Instructions, Publications, and Circulars. Only the Las Vegas
13 District Director could have used that symbol, until March of 2001, but now, no one can use it, because the Las Vegas
14 District was a casualty of TO 150-02. That leaves only the Seal of the Commissioner in place, pursuant to TO 150-02 and
15 301.7514-1 when read together. The Assistant Commissioner, who had a seal, was replaced by a Deputy Commissioner, the
16 outlying offices were abolished, rendering the use of all the Seals but the Commissioner's illegal. **All persons and printed**
17 **publications illegally using the Seals or Symbols of the Treasury Department are in violation of 31 U.S.C. 333, and 18**
18 U.S.C. section 1017.

19 I bring these matters to your attention, because it is only a matter of time before people start reading the laws for
20 themselves, and discover what you folks, and your predecessors, have done, promoted, or simply permitted to happen.
21 You, directly or indirectly, have led the American people to believe lies about the law, promulgated or permitted by
22 yourselves and those who carry out your orders. President Truman had a sign in the Oval Office that said "the buck stops
23 here". This whole mess is the responsibility of the President to admit to, and clean up under Article 2, Section 1, Clause 8
24 of the Constitution. It is his appointees and employees who are perpetrating this hoax, and it is his duty to take care that the
25 laws of the United States, made in pursuance of the Constitution, are faithfully executed.

26 It is time for the President of the United States, Congress, and the Justices to "fess up" and admit that there is no "income
27 tax law" codified in the Code of 1954, yet you have allowed us to believe, or promoted the notion, that the Code is real,
28 honest-to-goodness law. Even to this day, Congressmen continue to may their constituents letters in response to their tax
29 questions assuring them that the Sixteenth Amendment authorizes the federal government to collect taxes on labor. They
30 tell this bald-faced lie in spite of the fact that the Supreme Court has admitted many different time that the Sixteenth
31 Amendment "conferred no new power of taxation" (see *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916)). You must
32 admit that the IRS is out of business, and that the Secretary of the Treasury and the Commissioner do not have
33 constitutional power to collect taxes. The Secretary is an accountant, not a cop. The Congress is still the nation's tax
34 collector. It just is not doing its job right now. I believe that soon, the IRS will be gone, and with it the false belief that the
35 people must pay tribute to the federal government through that instrumentality of injustice, or be ruined by it. We seem to
36 be taxed for the mere privilege of existing, but the Constitution says you cannot tax people or their property directly.
37 Whether there ever was a tax on all the people or their activities or their property, if it was an "internal revenue law" the
38 taxing statute no longer exists, and had no "force of law" after "tax year" 1938.

39 I am sending copies of this letter to everyone I know, in the hope that they will write similar ones to you, demanding
40 accountability. I expect that soon, the American people will become the squeaky wheel, to which you will be forced to
41 listen. I challenge you to disprove that all the official documents cited above, and my conclusions drawn from them, by
42 providing me with the **taxing statutes** enacted between 1939 and 1954 that were codified in and underlie the "Code of
43 1954".

44 Please provide me with a considered response, within a reasonable time. I am fed up with "the tax laws are constitutional"
45 or other irrelevant assertions made by ignorant IRS employees or public officials. If you can't show me the taxing statute,
46 then you must admit that we, as a nation, have a problem, and need to face it and work to get rid of it together. Thank you
47 for your prompt attention to this serious matter.

48 Sincerely,

49

1
2 **<<YOUR NAME>>**
3
4 Cc: Your Bank, Employer,
5

6 **Letter to Cc's:**

7 To Whom It May Concern;

8 I am attaching a letter I wrote to the President, Vice-President, and others in high office in Washington, D. C., that
9 challenges the income tax, the authority of, and the very existence of, the Internal Revenue Service. I offer it to you as a
10 caveat. Beware of being duped by IRS people. They have no authority whatsoever. The only legal office of the
11 Commissioner of Internal Revenue are in the District of Columbia, and cannot be operated outside the District. All the
12 outlying offices were abolished in 2001.

13 Please read through the letter carefully, and send it to any IRS office you believe has any authority over you to collect taxes
14 for the Commissioner, in the District of Columbia. Most of us operate on unfounded presumptions that the IRS has
15 authority to collect taxes, or to compel others to collect taxes for it. Chances are, may feel compelled because others told
16 you that you are compelled, and not because you've actually read the law for yourself. the letter came from an office that
17 has been abolished, and the sender was not authorized to use the Treasury Name or any of its symbols. You do not know
18 who these people are.

19 **Letter to IRS.**

20 I am attaching a copy of my letter to your employers. I suggest you read it carefully, and retract your recent illegal letter.
21 You are obviously without an official position in the government. It's too bad your employers don't tell you these things.

22 Thank you for your consideration.

23 Sincerely,

24
25 **<<YOUR NAME>>**

1

2 3.5 Marriage

3 See section 3.5.3.11 entitled “Eliminate Your State Marriage License and Get a Common Law Marriage” for additional
4 information on the subjects in this subsection. Another good source of information is the Common Law Marriage Book,
5 available from <http://www.freedommall.com/>.

6 **3.5.1 Notice of Intent to Marry**

7 The letter below is to be filed with the county recorder prior to two parties getting married. It is intended to be used along
8 with the Marriage Contract in executing a Common Law marriage that is free from state marriage licenses or government
9 involvement or interference.

1 NAME:
2 ADDRESS:
3 CITY/STATE:
4 POSTAL ZONE:

PUBLIC NOTICE
NOTICE OF INTENTION TO MARRY

9 Come the undersigned Parties, having declined the option of state franchise and the disabilities associated therewith,
10 thereby not entering into or instituting minimal contracts with the state, and operating Sui-Juris until such consummation of
11 a Marriage Contract and thereafter maintaining the positions commonly known as Husband and Wife, Sui-Juris and Alieni-
12 Juris respectively.

13 The first purpose of this Notice is to establish that God the Father has established the rights of the persons desiring to marry
14 and that the state may not interfere with the contractual relationships of individuals acting under God's Law and within the
15 purview of the Common Law.

16 However, a second purpose is for this declaration to establish that; "Marriage of the parties in a legal contract that makes a
17 man and a woman husband and wife, and it is also the legal status of being husband and wife" as defined in 35 Am Jur §1,
18 et seq., and is not found to be a requirement of government that all persons obtain a governmentally generated License to
19 enter into matrimony.

Further, that this union of persons is hereby declared under the Law Common or Common Law as defined within and Am Jur §28, et seq., noting specifically that Section 23 of the same title (License) reflects that, "The requirement of a license [preliminary to marriage] is statutory and does not exist at common law" (emphasis added).

23 However, in the interest of Public Notice a written contract is now made and filed as a part of this declaration (See Exhibit
24 "A"), that complies with the provisions of 35 Am Jur §208, 209 in that the parties submitting this cause of action provide a
25 copy of those documents to be signed and attested to be a member of the Clergy and Three (3) Witnesses (See Exhibit "B")
26 as defined within 35 Am Jur §210 and 211, and Celebration of the same, without the aforementioned requirement of a
27 government issued License and thus is not invalidated as evidenced under 36 Am Jur §33. Said Certificate will be filed
28 with the County Recorder upon execution thereof.

29 The following information is now made to establish the record of law which will appear in the newly formed Family's Holy
30 Bible, including a fully executed copy of the attached "Marriage Certificate" (At Common Law).

Parties to Be Married:

33 HUSBAND: _____
34 ADDRESS: _____
35 CITY/STATE: _____
36 DATE OF BIRTH: _____
37 PARENTS: _____
38 ADDRESS: _____
39 CITY/STATE: _____
40

42 WIFE: _____
43 ADDRESS: _____
44 CITY/STATE: _____
45 DATE OF BIRTH: _____
46 PARENTS: _____

1 ADDRESS: _____
2 CITY/STATE: _____
3 COUNTY: _____
4

5 **Location of Solemnization:**

6
7 PARISH/RESIDENCE: _____
8 DATE: _____
9 ADDRESS: _____
10 CITY/STATE: _____
11 CLERGY: _____
12

13 **Witness Parties:**

14
15 NAME: _____
16 ADDRESS: _____
17 CITY/STATE: _____
18 COUNTY: _____
19
20 NAME: _____
21 ADDRESS: _____
22 CITY/STATE: _____
23 COUNTY: _____
24
25 NAME: _____
26 ADDRESS: _____
27 CITY/STATE: _____
28 COUNTY: _____
29

30 The parties hereby making this declaration do not waive any of their rights where the state may attempt to compel
31 sovereign citizens to give up their rights nor perform under any contract, or agreement, that they have not entered into
32 KNOWINGLY, VOLUNTARILY, WILLINGLY, AND INTENTIONALLY.

33
34 This EXPLICIT Reservation serves NOTICE upon ALL Administrative agencies: Federal, State, Local, or
35 intergovernmental organizations that:

- 36 1. We do not and will not accept the liability associated with and “compelled benefit” of any and all Commercial
37 agreements.
38 2. That any alleged benefits that we may have received through franchise were received with EXPLICIT reservation of all
39 rights without prejudice.

40 NUNC PRO TUNC, this _____ day of _____, in the year of our Lord, 20___.
41

42 We, _____ and _____, state that the foregoing is
43 true in substance and in fact to the best of my knowledge and belief, and is made in good faith, and that this asseveration
44 could be used as evidence, and that I have personal knowledge of the facts stated herein.
45

46
47 SUI JURIS :
48 C/o ADDRESS : c/o
49 CITY AND STATE :
50
51 SUI JURIS :
52 C/o ADDRESS : c/o
53 CITY AND STATE :

54
55 ***JURAT***

1 STATE OF _____)
2) ss:
3 COUNTY OF _____)
4
5 I, _____, a notary public for the state of
6 _____, do hereby certify and affirm that the above named person(s) have appeared before me and
7 declaring the execution thereof, being a true and correct document to the best of my own belief.
8
9
10 _____, Sui Juris
11
12 Subscribed and sworn/affirmed to before me this _____ day of _____, 20_____
13
14 WITNESS MY OFFICIAL SEAL
15
16
17
18
19
20
21 _____
22 (signature)

1

2 **3.5.2 Marriage Contract**

3 This Marriage Contract is intended to be used by two parties who wish to marry under Common Law and who do not wish
4 to get a state marriage license or have the government involved in any way with their relationship, their family, or their
5 marriage. This contract is a substitute for all the laws in your state that regulate marriage and family affairs and is far more
6 respecting of individual rights and liberties of both spouses than the state's default prenuptial agreement, which you agree to
7 by default when the two of you obtain and sign your state marriage license. See chapter 9 of the [Family Constitution](#) for
8 more details on this subject.

9 This contract is to be signed just prior to marriage by both parties, their attorneys, and a notary. It need not be filed
10 anywhere or at the courthouse to be a legal document. We don't recommend filing this document at the courthouse for
11 the protection of innocent spouses in the event that the government pursues one spouse as part of a court judgment or
12 tax collection and tries to steal the assets of the innocent spouse. Filing this document in the courthouse would be
13 counterproductive simply gives them the evidence they need to go after the other spouse's assets, which is something
14 neither one of you should allow. A companion document called the Notice of Intent To Marry, is intended to be filed with
15 the county courthouse or county recorder and you should do this no later than ten days prior to signing this document.

16 If you are forced to get a state marriage license by either a scared spouse or your church pastor, then we recommend writing
17 above your signatures the following legibly and in black ink that will photocopy:

18 *"All property and other rights reserved without prejudice. UCC 1-207."*

19 Somewhere toward the bottom of the license in a blank space, also write:

20 *"This state-issued marriage license is subordinate to the attached prenuptial agreement. No state jurisdiction*
21 *on this marriage other than that specifically granted by the attached agreement. Failure by the county recorder*
22 *to accept this license and the attached prenuptial agreement constitutes a violation of First Amendment free*
23 *speech and freedom of religion and also constitutes involuntary servitude to the state in violation of the*
24 *Thirteenth Amendment to the U.S. Constitution."*

PRENUPTIAL AGREEMENT AND MARRIAGE CONTRACT

1 WHEREAS, the parties known as <<HUSBAND NAME>> and <<WIFE NAME>>, intend to reside together in
2 the future as Husband and Wife;

3 2. and WHEREAS, they desire to marry under the Laws of God protected by the Common Law, without state
4 intervention, and with full authority to act under God's Law. See Article 1, Section 10 of the U.S. Constitution, which
5 specifically prohibits any state government from interfering with this contract:

6 *No State shall...pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation
7 of Contracts, or grant any Title of Nobility.*

8 3. and WHEREAS this relationship is undertaken in good faith and in pursuit of the blessings of life, liberty,
9 happiness, and prosperity for the parties and their future children and families.

10 4. and WHEREAS, they desire to affix their respective rights and liabilities and those of any state that may result
11 from this union of marriage and joint residency as Husband and Wife;

12 5. and WHEREAS, they have fully and completely disclosed to one another their current financial status, including
13 assets and liabilities;

14 6. and, WHEREAS, they have each had an opportunity to consult with separate legal counsel of their own choice as
15 each independently wishes to consult and paid for out of their own separate funds, as evidenced by the signatures of the
16 attorneys of the two parties at the end of this agreement;

17 7. and, WHEREAS, they mutually stipulate that their respective legal counsel are considered competent and have
18 fully and completely informed them of their legal rights and responsibilities under this agreement;

28 **They now therefore agree:**

29 8. That they shall be known as husband and wife from the date of solemnization forward. That the title of Sui Juris shall
30 remain with <<HUSBAND NAME>> as husband and Alieni Juris shall remain with <<WIFE NAME>> as wife.

31 9. That the Holy Bible and common Christian faith in God shall be the main guidance and authority over disagreements
32 within the marriage. Christian family counseling and other Christian based reference materials shall be employed for
33 modeling proper family relationships and problem resolution. Any and all unresolved disputes that may arise will be
34 mediated before Christian faith based counselors. At no time will the state or federal government or any other government
35 exercise any jurisdiction over the marriage for any reason other than to enforce the terms of this contract or terminate the
36 marriage at the request of either party after the completion of Christian faith-based counseling.

37 10. That love, commitment, and respect shall be the foundation of the relationship between the two parties and their family
38 as exemplified in Christian teachings in the Holy Bible.

39 11. That should they bear or adopt children in their union, that all should be reared under common Christian faith in God.
40 The responsibility, custody, financial support, and care of the children shall be equally divided by both parties. In the event
41 of death of either spouse prior to the children reaching age 18, the surviving spouse agrees to wholly care for the children.
42 The parties agree not to pursue litigation to affect or undermine this custody and care arrangement of the children and agree
43 not to make any adverse allegations about the character or parenting abilities of the other spouse. The court may not
44 compel either parent to pursue counseling, parenting classes, or undergo any kind of psychiatric evaluation of any kind
45 unless one of the parents has been convicted of a physically violent act against a family member and it is in the best interest
46 of the child(ren). This is in keeping with the idea that it is regarded as a fundamental right to raise and care for one's child
47 in a way that each parent desires without state intervention or coercion or character denigration from lawyers, the
48 government, expert witnesses, or the other spouse.

49 12. That all income or assets purchased or acquired or beneficially received in the sole name of either party rather than in
50 joint name during the marriage shall be regarded as separate (solely owned) rather than jointly owned or community
51 property within the meaning of state and federal law. This shall include appreciation, dividends, or interest on separate

1 property assets acquired prior to or during the marriage of the parties. There shall be a rebuttable presumption on the part
2 of both spouses that absent evidence of joint ownership or purchase from joint funds, all property in the custody of the
3 parties shall be presumed to be separate property. The recipient or owner of said separate property shall have the exclusive
4 right to manage and dispose of such property in any way he or she sees fit without consulting his or her partner, but is
5 encouraged to manage such assets for the benefit of both parties and the family. The parties agree not to obstruct, interfere
6 with, or punish in any way either party for the exercise of such property rights.

7
8 13. That for the purchase of assets in joint names, the same shall be considered held in tenancy in common. Each party
9 shall contribute from their own income and resources such funds as necessary for the maintenance of the union as well as
10 the payment of all upkeep, taxes, and other fees or charges on such property. That pro rata proportion of income and effort
11 which they personally contribute to the sustenance of jointly held assets during the marriage shall be considered to be their
12 separate property (and not community property) for the purposes of state and federal law.

13
14 14. That in the filing of any tax returns or other government or legal or financial or employer documents by either spouse,
15 that both spouses agree to always file in the status of single and not list or identify their spouse. This will prevent
16 implicating or endangering assets of an innocent spouse in the event that tax collection, court judgment, or litigation
17 activity occurs against the other spouse. The parties reserve the right to gift assets to each other during the marriage for the
18 protection of those assets for any reason.

19
20 15. That they promise never to litigate in order to demand or request spousal support or child support, in a court of law or
21 through binding arbitration, from their spouse for any reason. They instead agree to take full and complete personal
22 responsibility for their own support and half the support of their children, and their own legal expenses in their entirety at
23 all times in the future. They mutually stipulate, however, that they reserve the right to voluntarily, help and assist their
24 spouse and their children as they see fit beyond the requirements of this contract and as their conscience, Christian
25 principles, and their God and the bible dictate. They furthermore agree not to apply government or legal or emotional or
26 physical or sexual compulsion to undermine any part of this agreement for the purposes of personal or financial gain. This
27 ensures that trust and good faith shall be the motivation behind all conduct in the relationship at all times.

28
29 16. That any litigation relating to or intended to undermine, change, or invalidate this marriage contract or any portion
30 thereof be paid for in its entirety by the spouse contesting it, and this includes legal fees on both sides of any dispute.
31 Furthermore, any fees or awards of property resulting from such litigation shall be returned to the original owner of said
32 property, thus rendering such litigation useless and without effect.

33
34 17. That should allegations of illegal, unethical, domestic or child abuse, or violent acts be alleged by a party against the
35 other party, then both parties mutually consent in advance to undergo polygraph testing to confirm the disposition of such
36 allegations, and to answer any number of questions under oath during said testing as authored by the other party or his/her
37 counsel. They also stipulate to admit such evidence into a court of law for use by the judge in reaching a finding.

38
39 18. That the marriage between the parties is to be regarded as a confidential fiduciary relationship, and as such, the parties
40 to the marriage agree not to divulge medical, sexual, personal, sensitive, or financial details about their spouse or their
41 relationship to parties outside the relationship without express voluntary written consent of their spouse while that spouse is
42 alive, unless in the pursuit of Christian counseling for the purposes of mediating or resolving disputes. This includes a
43 prohibition against the furnishing of evidence or testimony to law enforcement, legal professionals, or the courts in the
44 administration of justice.

45
46 19. Other than debts validly contracted for services or materials or otherwise related to joint property of the Husband and
47 Wife, if any, the Husband, Sui-Juris, or the Wife, Alieni-Juris, shall have the right to obligate, act for, contract for and to
48 the benefit of the other party under the Common Law. This includes the management of jointly-held property but not
49 separate property.

50
51 20. **SEVERABILITY CLAUSE:** If, for any reason, any provision of this agreement is held invalid, it is mutually
52 stipulated that all other remaining provisions of this agreement shall continue to be legally binding against the parties. If
53 this entire agreement is held invalid or cannot be enforced, then to the full extent permitted by law any prior agreement
54 between the parties (or any successor thereof) shall be deemed reinstated as if this agreement had not been executed.

- 1 21. This is the full agreement of the parties and there are no agreements other than those stated herein. This agreement
2 shall only be modified by a writing executed by both parties hereto and witnessed by at least one notary.
3
4 22. If the marriage documented in this contract results in any kind of license being issued by the state in which it occurs,
5 then the marriage shall be recorded by the state using a Confidential Marriage license. The parties further stipulate and
6 require that:
7 22.1 The confidential license along with this agreement shall be archived together and shall be inseparable, and the
8 license shall have a notation in pen written on it which states:
9 *"Marriage license invalid ab initio if not accompanied by attached agreement or without
10 adherence by any and every state or government with every provision of this agreement and
11 contract."*
12 22.2 No information about either party related to this marriage or the accompanying license may be maintained by the
13 state granting the license nor may such information be provided to the federal government or any other government
14 or third party in any electronic information system, database, or online system, and especially information
15 pertaining to Social Security Numbers, Taxpayer ID numbers, or debts.
16 22.3 No information about this marriage or the parties to it may be revealed to any third parties without the express
17 voluntary written consent of BOTH parties to this contract. This includes by court order or otherwise. In keeping
18 with the fact that this is a *confidential fiduciary relationship*, state and federal courts shall not compel the parties to
19 reveal the existence or nature of their marriage or agreements between them to anyone, and especially in
20 satisfaction of discovery related to litigation or tax issues. The wishes of the parties supersede that if the state in
21 relation to this confidential marriage. These parties are *sovereign* in all respects relating to this relationship.
22 22.4 Only the paper version of this document and any accompanying license may be maintained by the granting state
23 as evidence of this agreement and the marriage. The state may also microfiche an image of the agreement and
24 license, but *may not* store the image electronically or make it or any information about it electronically searchable
25 by anyone, including the state, federal government, or any third party or litigant other than the judge granting a
26 divorce of the parties.
27
28 23. **RESERVATION OF RIGHTS.** The laws of the state of California shall govern and apply relative to this agreement.
29 No state or government shall be granted *any jurisdiction* over the parties, their children, or their collective property beyond
30 that *specifically identified in this document as a result of obtaining a government marriage license or as a result of the
31 existence of this contract*. The decision to acquire a state marriage license shall *not* be construed as a grant of *any
32 jurisdiction* over the parties, their marriage, their property, or their children beyond that specifically granted in this
33 agreement. The unwanted assertion by any state or government of any jurisdiction beyond that specifically granted in this
34 agreement shall be regarded by both parties to this agreement and any court hearing issues related to it as *slavery,
35 involuntary servitude, and idolatry (see Bible, Exodus 20:3-11)* to the state, which is prohibited by both the First
36 Amendment and the Thirteenth Amendment to the U.S. Constitution. The parties stipulate that such unwanted intrusion
37 into their lives would be a violation of the First Amendment because it would interfere with the free exercise of the
38 Christian religion of both parties and compel them to commit idolatry as indicated below:

39 *"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY [NOT the
40 government] you shall serve.'"*
41 *[Bible, Matt. 4:10]*

- 42 The Thirteenth Amendment, which prohibits slavery, reads as follows in part:

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

- 45 24. **PURPOSE OF ATTORNEY SIGNATURES ON THIS DOCUMENT.** The parties stipulate that the presence of the
46 signature of their respective legal counsel at the end of this document provides evidence of the following facts witnessed by
47 said counsel:
48 24.1. That the parties have completely and voluntarily satisfied the terms of this agreement to seek and consult with
49 independent legal counsel of their own choosing.
50 24.2 That the parties have paid for their respective legal counsel out of their own separate funds and property to prevent
51 any kind of conflict of interest or breach of fiduciary duty.
52 24.3 That legal counsel have explained their findings to their clients and offered them an opportunity to have all of their
53 concerns and objections answered and addressed.
54 24.4 That this agreement, as it exists now, has been modified to incorporate the concerns and issues expressed by the
55 respective attorneys of each party and to the mutual satisfaction of the parties.

1 authorized capacity, and that by his signature on the instrument the person or the entity upon behalf of which the person
2 acted, executed the instrument.

3
4 Witness my hand and official seal.
5
6
7
8
9

10 Signature of Notary: _____

1
2 **3.6 Emancipation from the Government**

3 **3.6.1 Social Security: Asseveration Of Coercion**

4 This document is designed to allow the U.S. citizen to claim his or her right to not be subject to the Social Security Act
5 without resorting to the hard strategy of the 'Revocation and Rescission' of ones Social Security number.

6 **It makes a bold statement, well worth making to our Congress.**

1

SOCIAL SECURITY ASSEVERATION OF COERCION

2 I, <>Your Name, of <>Address>>, <>City>>, <>State Zip>>, by my signature affixed to this document, do hereby make
3 the following statement of fact, and affirm that I, as a U.S. citizen, **in violation of multiple federal laws as enacted by the**
4 **authority of the U.S. Congress**, am coerced into maintaining and using a Social Security Number, issued to me as a minor,
5 despite the limitation of rights to contract with minors, under the minor laws of the Fifty States, and thus was issued to me
6 in a compulsory fashion, despite the limitation of statutory authority, subject to the Social Security Act, is plainly stated to
7 be on aliens at the time of their lawful admission to the United States (42 U.S.C. §405(c)(2)(B)).

- 8 1. I am under coercion by custom and color of law to maintain and possess a Social Security Number as I was never given
9 an informed option as to whether or not I wanted to waive my rights to the full fruits of my labor as a U.S. citizen, and
10 choose to be treated as an alien subject to the Social Security Act, when the application for a social security number to
11 be assigned to me was submitted.
- 12 2. I am under coercion by custom and color of law as the vast majority of employers in the United States are enslaved to a
13 legalistic mindset that every worker must have a social security number and must then be effectively treated as an alien
14 who is subject to both the Social Security Act and the Federal income tax (both constitutional in every nature) as they
15 are both imposed upon aliens living and working in the United States, not U.S. citizens such as myself. The
16 government refuses at this time, in any Administrative or Judicial Procedure, to recognize the rights of U.S. citizens to
17 not be assigned such a number. Therefore, I cannot easily and with any degree of economic comfort and security
18 successfully assert this right.
- 19 3. I am under coercion by custom and color of law as the vast majority of Banking, Savings and Loan, and Mortgage
20 institutions require the submission of a Social Security Number in order to have an account open with, or obtain a loan
21 from, them, despite the remedy provided for U.S. citizens who have asserted their rights, as found in 31 CFR § 103.34,
22 and the government recognize the rights of U.S. citizens to not be assigned such a number. Therefore, I cannot easily
23 and with any degree of economic comfort and security successfully assert this right.
- 24 4. I am under coercion by custom and color of law as the currency, reporting, and forfeiture laws impede me from doing
25 any substantial business creating large financial transactions with any security in my property from the Asset Forfeiture
26 Laws, without having a Bank account, and the government refuses at this time, in any Administrative or Judicial
27 Procedure, to recognize the rights of U.S. citizens to not be assigned such a number. Therefore, I cannot easily and
28 with any degree of economic comfort and security successfully assert this right.
- 29 5. I am under coercion by custom and color of law as many of the State governments have twisted their authorization to
30 require the number, of number possessing applicants, for a driver's licenses, to become a requirement that the applicant
31 have a number to provide, despite there being no federal law requiring a U.S. citizen to have a Social Security Number,
32 and the government refuses at this time, in any Administrative or Judicial Procedure, to recognize the rights of U.S.
33 citizens to not be assigned such a number (as evidenced by the appeal of Martin v. The Commonwealth of
34 Pennsylvania (1996)). Therefore, I cannot easily and with any degree of economic comfort and security, nor security of
35 my person being unlawfully and illegally incarcerated or detained successfully assert this right.
- 36 6. I am under coercion by custom and color of law as many of the State governments have twisted their authorization to
37 require the number, for a number of purposes, from Registering a vehicle to carrying a concealed weapon, as a
38 requirement that the applicant have a number to provide, despite there being no federal law requiring a U.S. citizen to
39 have a Social Security Number, and the government refuses at this time, in any Administrative or Judicial Procedure,
40 to recognize the rights of U.S. citizens to not be assigned such a number. Therefore, I cannot easily and with any
41 degree of economic comfort and security, nor security of my property being unlawfully and illegally seized,
42 successfully assert this right.
- 43 7. I am under coercion by custom and color of law as many State and Local governments have illegally instituted a
44 requirement that one applying for a permit to exercise their Second Amendment right to keep and bear arms on their
45 person, for protection of same, must provide a social security number, despite there being no federal law requiring a
46 U.S. citizen to have a Social Security Number and the limitation of such authority under the Privacy Act of 1974 and
47 42 U.S.C. §405(c)(2)(C), and the government refuses at this time, in any Administrative or Judicial Procedure, to
48 recognize the rights of U.S. citizens to not be assigned such a number. Therefore, I cannot easily and with any degree
49 of economic comfort and security, nor security of my person being unlawfully and illegally incarcerated or detained,
50 successfully assert and exercise this right.
- 51 8. I am under coercion by custom and color of law as many State governments have illegally instituted a requirement that
52 one must provide their social security number when registering to vote, despite there being no federal law requiring a
53 U.S. citizen to have a Social Security Number, and the government refuses at this time, in any Administrative or

1 Judicial Procedure, to recognize the rights of U.S. citizens to not be assigned such a number. Therefore, I cannot easily
2 and with any degree of economic comfort and security successfully assert this right.
3 9. I am under coercion by custom, as many Publicly regulated Utilities demand and require submission of a social
4 security number before providing necessary services, in order for humans to legally and actually (in some locations
5 operating in accordance with Local ordinances) occupy housing, and the government refuses at this time to recognize
6 the rights of U.S. citizens to not be assigned such a number. In any Judicial Procedure, I cannot easily and with any
7 degree of economic comfort and security successfully assert this right, despite the fact that the use of the Social
8 Security Number for credit checks are superfluous and an unnecessary security risk as such reports can be obtained and
9 verified from using current as well as previous addresses.

10 This lawless custom, is an abomination of many laws enacted by the U.S. Congress, and is only maintained by the diligent
11 work of the Executive Branch Agencies' and Administrative Law Judge's, and the Judicial Branch's refusals to give any
12 credence to the assertions of U.S. citizens in any venue. The Laws and Agencies created, by the power of the Congress, to
13 resolve such problems, such as the Equal Employment Opportunity Commission and the U.S. Department of Justice Civil
14 Rights Division, have completely abrogated their responsibility to protect the most important class of protected individuals
15 under the law, U.S. citizens.

16 Subsequently, I and other U.S. citizens have no hope of having our rights as U.S. citizens considered under the letter of the
17 laws enacted by the U.S. Congress, in pursuance of the Constitution of the United States, until the time that the People's
18 Congress either takes up the cause of the rights of U.S. citizens to be free and not treated as aliens, or the Executive Branch
19 issues information releases regarding the veracity of the claims of U.S. citizens not being statutorily subject to the Social
20 Security Act, and are not to be treated as aliens, subject to that act, nor the number provision requirement of the W4 Form
21 so plainly imposed only upon aliens, therefore making U.S. citizens, living and working in the Fifty States, economically
22 FREE.

23 Until then, all of those who are legally within this Nation (assigned social security numbers) will be treated as criminals,
24 tracked and monitored by computers and programs, and as aliens subject to taxes created by international treaty, or imposed
25 by statute upon same in keeping with the original taxation and government funding scheme of the U.S. Constitution.

26 Therefore, my right to be treated as a U.S. citizen, and not an alien, despite multiple remedies at law, is consistently
27 withheld from me by either:
28 A). Ignorance and fear (in the private sector) of remedy at law within the statutes enacted by the Congress, or,
29 B). The de facto instructions of the Internal Revenue Service ignoring the assertions of the rights of Citizen of the United
30 States and the remedies at law; or;
31 C.) The refusal of the Equal Employment Opportunity Commission and the U.S. Department of Justice Civil Rights
32 Division to protect U.S. citizens as statutorily required, by ignoring the remedies at law, despite the fact that U.S. citizens
33 are protected individuals under the laws they are to enforce;

34 Therefore, my right as a U.S. citizen to economical freedom, to be personally achievable, is in reality Judically
35 unenforceable, yet still protected by the Bill of Rights, and the words and letters of the Statutes and the Regulations agreed
36 to by the Congress of the United States of America.

37 This is the coercion which I am experiencing regarding my rights and forces me to be treated as an alien who:
38 i). Is subject to the Social Security Act;
39 ii). Earns "wages" as defined under the Social Security Act and §3121(a) of the Internal Revenue Code;
40 iii). Is subject to the withholding rate of 'single:zero exemptions' pursuant to 26 U.S.C. §3401(e), should I refuse to submit
41 a W-4 form, or submit a form without a social security number on it; and;
42 iv). Can be required to submit a completed W-9 form to any payor and backup withheld at the rate of 31% if I refuse,
43 despite my never living abroad to be paid "wages" as defined under § 3401(a) of the Internal Revenue Code, .

44 Should I fully resist this coercion I will be placing myself in a position where I will not be able to obtain work with any
45 reasonable ease, to sustain my life as well as the life of my dependent(s), renew my driver's license, automobile
46 registration, open a Bank account, obtain Public Service Utilities should I be forced to move, and many other things which
47 are not just conveniences, but are necessities for living in this modern society.

1 I have no remedy in legally extricating myself from Social Security within the Courts as the State Courts refuse to give any
2 regard to the rights of U.S. citizens, despite my being registered into the Act as a minor and not being informed of the rights
3 that were being surrendered for me, and the Federal Courts refuse to give heed to any arguments made by those who seek to
4 extricate themselves from the Social Security Act, which was statutorily imposed upon aliens living and working in the
5 United States.

6 I resent the Social Security Administration, the Secretary of the Department of Health and Human Services, the U.S.
7 Treasury Department, and the Treasury Secretary for refusing to release me from under the Social Security Act, despite the
8 fact that assignment of the number to me under the Act occurred when I was a minor and the legal doctrine of *Ignoratia
9 juris sui non preuijudicat juri* states that my rights are secure, since I was ignorant of my rights as a minor. Therefore, my
10 unknowing registration and waiver of my rights as a minor cannot legally prejudice my rights as an adult U.S. citizen,
11 specifically my right to not be treated as an alien and to keep 100% of my remuneration.

12 Facing such broad resistance throughout our modern society, which takes no heed of our laws, I set forth my signature to
13 this Asseveration of Coercion, and reserve my rights as a U.S. citizen, without prejudice, in regard to every action I may be
14 forced to take under Federal and State law, whereby the government or any of its agents pursuant to the Internal Revenue
15 Code, demand, insist, or require that I provide a social security number in order for me to function in this Society.

16 I proceed from this day forth with an understanding that by custom of this land, that my vote is of no consequence in
17 regards to law, politics, or self-governance of this Nation, as the U.S. Congress has refused to see and take action regarding
18 the Executive and Judicial usurpation of its ultimate authority as the law making body, its responsibility as the protector of
19 rights of the minority of the People, and the preservers of a Free, Honest, Peaceful and Just Society.

20 Since my vote is not of any consequence, I proceed from this day forth with an understanding that by custom of this land,
21 supported by the standard practice of the Executive and Judicial Branches of government rendering many laws and portions
22 of laws to be superfluous (especially the laws containing the remedies of law protecting the rights of the People), **all of the
23 laws as enacted by the U.S. Congress, are of no actual consequence or legal effect and all prosecutions are selective,**
24 as:

- 25 a. The Executive is unchecked in its abuse of power under the law, as it has clearly demonstrated an ability to
imprison or demonize anyone by way of a barrage of litigation;
- 26 b. The Executive proceeds to **eliminate the threat of those who would stand for their rights and their arguments
for imposition of the laws as enacted by the Congress by way of forfeiture so that the Judicial process is
unaffordable;** and;
- 27 c. The Judicial Branch is either embroiled in its own power grab through Judicial Legislation; or; Individual Judges
of independent mind stand alone to be intimidated by the Executive abusers of the People who the Congress has
failed to impeach.

33 It is plain to see, at this point in time in our history, that self-governance by way of a Democratic-Republic is a concept to
34 be relegated to history, as the Executive Branch is ultimately in control with the unchecked power of the guns and the
35 prisons to arrest and imprison Legislator and Jurist alike, and the **People's Congress has no power to stop the Executive
36 as the Congress has too long accepted the usurpation of its authority to the point where it, and the Officials within
37 its offices, are politically irrelevant to the disposition of the Society as a whole.**

38 I await the day that the Congress makes use of its rightful authority, takes back its responsibilities, and Justice is attainable
39 in this land, and at least the minority of those U.S. citizens who do not desire to be treated as aliens to the United States, in
40 accordance with this lawless custom and color of law, are released from its grip, when they properly assert their rights.
41 Until then, GOD have mercy on this People.

42 I now affix my signature to these statements and assever under penalty of perjury that the above is true, correct, and
43 complete, to the best of my knowledge, information, and belief.

44

45 <<Your Name>>
46 All rights reserved, UCC- 1-207

1 The foregoing was subscribed and sworn to before me, a Notary Public of the state of _____, County of
2 _____ this _____ day of _____, 19 ____

3 _____

4 Notary Public

5 My Commission Expires On: _____

1

2 **3.6.2 Actual and Constructive Notice to Commissioner of Social Security**

- 3 This letter is to be sent to the Commissioner of Social Security regarding your participation in Social Security.

1 Dorcus R. Hardy Certified Mail # _____
2 Commissioner of Social Security
3 Baltimore 21235/tdc
4 MARYLAND STATE
5
6

7 ACTUAL AND CONSTRUCTIVE NOTICE
8
9

10 This is reply to your letter dated _____, (REFER-SEP71). Enclosed you will find a Revocation of
11 Power of Attorney, dated _____, recorded in Los Angeles County, Recorders Office as
12 _____. I am a de jure California Citizen, not a de facto National Citizen under the 14th
13 Amendment, and a ward of Congress, who has a taxable citizenship through Social Security or any other type of
14 governmental franchise. No governmental agency has power of attorney over me or my property. (See Exhibit A.)

15 This revocation is based upon the principle that a writing is "Void Ab Initio" in the case of fraud in the inception, and it
16 need not be formally rescinded as a prerequisite to a right of avoidance. Bonacci v. Massachusetts Bonding and Ins. Co.,
17 58 CA.2d 657, 664, 137 P.2d 487 (1943).

18 Therefore, I am again demanding that you remove my name and number from your system of records, that you notify my
19 work place and any and all concerned governmental agencies, that I am not subject to, nor required to have a social security
20 number. Also, I demand that your agency return all of my property that was taken by your use of the various elements of
21 fraud; which is available under Section 204, of the Social Security Act, 49 STAT 620, which allows for recovery of
22 unqualified individuals.

23 This letter and attachment, all previous letters, affidavits, declarations and affirmations, sent to you, the Social Security
24 Department, and or the Department of Health and Human Services or any other governmental agency, (are incorporated by
25 this reference if as set forth fully herein) are conclusive and direct evidence of fraud and have not or cannot be refuted by
26 any legal means. Therefore, as such shall be conclusive evidence, of the admissions and confessions of fraud and
27 entrapment in any court of law or any other proceedings.

28 The means of "knowledge", especially where it consists of public records is deemed in law to be "knowledge of the facts".
29 As the means of "knowledge" if it appears that the individual had notice or information of circumstances which would put
30 him on inquiry, which, if followed, would lead to "knowledge", or that the facts were presumptively within his knowledge,
31 he will have deemed to have had actual knowledge of the facts and may be subsequently liable for any damage or injury.
32 You, therefore, have been given "knowledge of the facts" as it pertains to this conspiracy to commit a fraud against me.

33 This is an actual and constructive notice under California Civil Code Sections 18, 19, that if you fail to obey the law, and
34 continue to aid and abet the conspiracy via the utilization of fraud and entrapment, to deprive me of my de jure State
35 Citizenship and vested property rights, you will cause me further damage and injury. This will require whatever action
36 deemed necessary and lawful to effect a remedy.

37 This instrument "ACTUAL AND CONSTRUCTIVE NOTICE", is hereby executed by service and delivery by certified
38 mail, and as such shall be judicially noticed in any and proceedings, legal or otherwise, that may be initiated for any and all
39 reasons.

40 Respectfully Submitted,

41
42 <>NAME>>

43 All rights reserved, UCC 1-207

44
45 copies:

46
47 Certified Mail #

48 Attorney General

1 Department of Justice
2 10th and Constitution, N.W..
3 Washington 20530/tdc
4 DISTRICT OF COLUMBIA
5

6 [See USPS Publication #221 for addressing instructions.]
7

8 Notary Public
9
10
11

12 Witness my hand this _____ day of _____, 199_____
13

14 STATE OF CALIFORNIA)) SS
15 COUNTY OF LOS ANGELES)
16

17 On this _____ day of _____, in the year 199_____, before me, the undersigned, a Notary Public in and
18 for the state of California, personally appeared _____, proved to me on the basis of
19 satisfactory evidence to be the Citizen who subscribed to the within instrument and acknowledged to me that he executed it.
20

21 Witness my hand and official seal.
22

23 Notary Public
24
25

26 Actual and Constructive Notice:
27 Page 2 of 2
28 # # #

1

2 **3.6.3 General Reservation of Rights**

- 3 This letter is to be sent to any government agency or employee who insists that you have an obligation to do something as a
4 matter of law that clearly violates your constitutional protections as a natural born citizen of the 50 states.

1 TO: Whom It May Concern
2
3 SUBJECT: General Reservation of Rights
4
5 Please be advised that My use of the phrase "All Rights Reserved without Prejudice" below My signature on this document
6 means:
7 (1) that I explicitly reject any and all benefits of the Uniform Commercial Code, absent a valid commercial agreement
8 which
9 is in force and to which I am a party, and cite its provisions herein only to serve notice upon ALL agencies of
10 government, whether international, national, state or local, that they, and not I, are subject to, and bound by, all of
11 its provisions, whether cited herein or not;
12 (2) that My explicit reservation of Rights has served notice upon ALL agencies of government of the "Remedy" which they
13 must provide for Me under Article 1, Section 207 of the Uniform Commercial Code, whereby I have explicitly reserved
14 My Common Law Right not to be compelled to perform under any contract or commercial agreement that I have not
15 entered
16 into knowingly, voluntarily, and intentionally;
17 (3) that My explicit reservation of Rights has served notice upon ALL agencies of government that they are ALL limited to
18 proceeding against Me only in harmony with the Common Law and that I do not, and will not accept the liability
19 associated with the "compelled" benefit of any unrevealed commercial agreements; and
20 (4) that My valid reservation of Rights has preserved all My Rights and prevented the loss of any such Rights by
21 application of the concepts of waiver or estoppel.
22
23
24 Sincerely yours,
25
26 [your signature here]
27 <>NAME>>
28 All rights reserved, UCC 1-207

1

2 **3.6.4 Affidavit of Rescission**

- 3 The Affidavit of Rescission is intended to be sent with each income tax return you file to get your money back every year,
4 if you are in the unfortunate position of having to do so because your employer refuses to cooperate in ending withholding
5 after you withdraw your W-4 form.

1 Certified Mail Number: _____

2 Date: _____

3 _____
4 c/o USPS Post Office Box [##]
5 <<COUNTY NAME>> County
6 <<CITY NAME>>, <<STATE NAME>> Republic
7 United States of America
8 zip code exempt

*NUNC PRO TUNC ESTOPPEL AT LAW AND
PUBLIC NOTICE RESCISSION AFFIDAVIT
OF*

PREAMBLE

I, State Citizen _____, being a free Sovereign adult, natural born in <<STATE NAME>>, living and working as a State Citizen domiciled in the <<STATE NAME>> Republic since 1952 and I, as such status, hereby make this Special Appearance, by Affidavit, *In Propria Persona*, proceeding *Sui Juris*, At Law, in Common Law, with Assistance, Special, neither conferring nor consenting to any foreign jurisdiction, except to the judicial power of <<STATE NAME>> and/or America, and as such I willfully enforce all Constitutional limitations respectively on all government agencies when dealing with them. Wherefore, the undersigned Affiant, named herein and above, upon affirmation declares and evidences the following:

I, _____, am of lawful age and competent. I am a Sovereign natural born free State Citizen domiciled in the <>STATE NAME>> Republic (see 1:2:2, 1:3:3, 2:1:5, 3:2:1 and 4:2:1 in the U.S. Constitution), and thereby in the United States of America, in fact, by right of heritage, a Sovereign State Citizen inhabiting and domiciled in the <>STATE NAME>> Republic, protected via hereditary succession by my predecessors' previous contracts with government as found in the Northwest Ordinance of 1787, the Organic Act of 1849 (the original Constitution of <>STATE NAME>>), the Articles of Confederation of 1777, the Constitution for the United States of America (1789) including its Preamble, and the Bill of Rights (1791) including its Preamble; and, as such, I retain all my unalienable rights granted by God in positive law, embodied in the Declaration of Independence (1776) and binding rights upon myself and my parentage, on this day and for all time now and hereafter. And further,

I, _____, a Sovereign natural born free State Citizen, *In Propria Persona*, proceeding *Sui Juris*, At Law, with Assistance, Special, receiving mail c/o USPS Post Office Box [##], <<CITY NAME>>, <<STATE NAME>> Republic, zip code exempt (DMM 122.32), being duly sworn and affixing my signature to this document, do hereby make the following statement of fact and affirm: the so-called "Social Security" number <<SOCIAL SECURITY NUMBER>> is rescinded in application, in body, and in signature, for I affirm that this agreement was imposed upon me by usage of threat, coercion, withholding of material facts, and uninformed consent, and that I was not at age of majority; therefore, this aforementioned government action constitutes constructive fraud and placed me under duress of mind and therefore deprived me of giving any meaningful consent to the original "Social Security" application and agreement. This agreement is null and void, *ab initio* (from its inception), due to the aforementioned fraud. And further,

AFFIDAVIT AMENDMENT PROTECTION CLAUSE

I, the undersigned, in order to protect my unalienable rights to life, liberty, and property, inclusive of my right to the proper *in rem* and *in personam* State Citizenship status, have been forced to amend certain legal documents and statements, due to the continued revelation and increased discovery of the continuous acts of fraud upon me by the *de facto* governments, both State and Federal, and therefore I declare that I am now and fully intend to remain free to amend any and all such documents and statements, as a matter of substantive right, for I cannot be held liable for either the acts or the omissions by governments which are out of my control, which acts and omissions constitute fraud in one form or another. Therefore, I proceed at all times "WITH EXPLICIT RESERVATION OF ALL MY UNALIENABLE RIGHTS AND WITHOUT PREJUDICE TO ANY OF MY UNALIENABLE RIGHTS", inclusive of my personal right to substantive and procedural due process proceedings under the Judicial Power of both my State and my Nation. And further,

I, _____, do state and affirm the following:

1. That material facts were withheld, such as Title 28, U.S.C., Section 1746, Subsections 1 & 2 (being without or within the "United States", respectively), which caused me to be unaware that a completed, signed and submitted "Form 1040" or "income tax return" and other Internal Revenue Service and State Franchise Tax Board forms and documents are voluntarily executed instruments which could be used as *prima facie* evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my Constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code (hereinafter referred to as the IRC), to the authority of the State Franchise Tax Board (hereinafter referred to as the FTB) and to the authority of the Internal Revenue Service (hereinafter referred to as the IRS) by signing and thereby affirming, under penalty of perjury (within the "United States"), that I was, in effect, a "person" subject to the tax; that the above induced and/or forced action, via State and Federal governments, clearly indicates a violation of Article 1, Section 9, Clause 3 (1:9:3), to wit: "No Bill of Attainder or *ex post facto* Law shall be passed" and also Article 1, Section 9, Clause 4 1:9:4), to wit: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration hereinbefore directed to be taken" in the United States Constitution. These above same injunctions are found in the Northwest Ordinance and in the <>STATE NAME<> Constitution. And further,

2. That material facts were withheld, which caused me to be unaware of the legal effects of signing and filing income tax returns, as shown by the decision of the United States Court of Appeals for the 9th Circuit in the 1974 ruling in the case of *Morse v. U.S.*, 494 F.2d 876, 880, wherein the Court explained how a State Citizen became a "taxpayer" by stating: "Accordingly, when returns were filed in Mrs. Morse's name declaring income to her for 1944 and 1945, making her potentially liable for the tax due on that income, she became a taxpayer within the meaning of the Internal Revenue Code." [emphasis added] And further,

3. That material facts were withheld, which caused me to be unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a Sovereign natural born free State Citizen inhabiting the United States of America, when executed and submitted by said Sovereign living and working within the States of the Union; that I was unaware that, in a legislative court such as a United States District Court, the completed IRS documents can become *prima facie* evidence, sufficient to sustain a legal conclusion by a judge, that the signer has voluntarily changed his lawful status/state FROM that of a Sovereign natural born free State Citizen who is not subject to any federal income tax and who possesses all of his God-given, Constitutionally secured rights when dealing with government, TO the legal status of a "taxpayer" (any individual, trust, estate, partnership, association, company or corporation subject to federal excise tax), that is, a "person" who is subject to the federal excise tax and is, therefore, subject to the authority, jurisdiction, and control of the federal government under the IRC, to the statutes governing federal taxation, and to the regulations of the IRS, thereby imposing the tax on himself, waiving his God-given Constitutionally secured rights to property and labor in respect to the federal income/excise tax statutes and their administration by the IRS, and establishing himself as one who has privileges only, but no rights, in dealings with the IRS, the same as a corporation; that it is my understanding that the change of status/state resulting from the signed IRS documents is very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction, and control of the federal government under Title 10 of the United States Code (*i.e.*, the statutes governing the armed forces and the regulations of the military service), thereby waiving his Constitutionally guaranteed rights in relation to dealings with the military services. And further,

4. That I, as a Sovereign natural born free State Citizen and inhabitant in the United States of America, domiciled in the <>STATE NAME<> Republic, and as a Free Man, am endowed by my Creator with numerous

1 unalienable/inalienable rights which include but are not limited to my rights to "life, liberty and the pursuit of happiness
2 (property)", which rights are specifically identified in the Magna Carta (1215) and the Declaration of Independence (1776),
3 and protected and secured by the Constitution for the United States of America (1789) and the subsequent Bill of Rights,
4 Articles in Amendment 1 thru 10 (1791); that my birthright to the "life, liberty and the pursuit of happiness" has been
5 interpreted by both the Framers of the Constitution and by the U.S. Supreme Court to include my unalienable right to
6 contract, to acquire, to deal in, to sell, rent, and exchange properties of various kinds, real and personal, without requesting
7 or exercising any privilege or franchise from government; that I have learned that these unalienable property rights also
8 include my right to contract for the exchange of my labor-property for other properties and remuneration, such as wages,
9 salaries, and other earnings; that I have never knowingly, intentionally or voluntarily waived any of these unalienable
10 rights, nor can I, _____, be forced to waive any of these rights granted to me by God the Father, my Creator,
11 because I am endowed with these rights by my Creator and by nobody else and nothing else (see **Brady v. U.S.**, 397 U.S.
12 742 at 748 (1970)). And further,

13 5. That I understand that, if the exercise of my rights were subjected to taxation, these same rights could be
14 destroyed by increasing the tax rates to unaffordable levels; therefore, courts have repeatedly ruled that government has no
15 power whatsoever to tax or otherwise "lien" against the exercise of any rights, particularly the rights of Sovereign State
16 Citizens, as shown by the United States Supreme Court in the case of **Murdock v. Pennsylvania**, 319 U.S. 105 (1943),
17 which stated: "A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."; that
18 unalienable rights are rights against which no lien can be established precisely because they are un-lien-able; that America's
19 founding documents enumerate some of my unalienable rights, none of which rights I have ever waived knowingly,
20 voluntarily, and intentionally; that I freely choose to obey all American Law and to pay all Lawful taxes in jurisdictions
21 which are applicable to me for the common good; that I stand *In Propria Persona* with Assistance, Special; that my status
22 and unalienable rights, as stated hereinafter and in the foregoing, are not negotiable. And further,

23 6. That, for years past and at least since the year 1964, I have been influenced by numerous cases of people going
24 to jail and being punished, and also by numerous and repeated public warnings made by the FTB and by the IRS, via radio,
25 television, the printed press and other forms of public communication media, warning of the "deadline" for filing State and
26 Federal forms, such as a "Form 1040 Income Tax Return" and/or other IRS forms and documents; this therefore caused me
27 to file said forms under threat, duress and coercion. And further,

28 7. That, in addition to the aforesaid warnings, I have also been influenced by the misleading and deceptive
29 wording of IRS publications and IRS-generated news articles, by the pressure of widespread rumors and misinformed
30 public opinion, and by the advice and assurances of lawyers, C.P.A.'s, and income tax preparers which misled me to believe
31 incorrectly that the 16th Amendment to the Constitution for the United States of America abolished the Fifth Amendment
32 of that same Constitution and authorized Congress to impose a direct tax on me, my property, my exchanges of property
33 and/or property received as a result of exercising my Constitutionally secured right to contract; that I was further misled
34 into believing that I had a legal duty and obligation to file a "Form 1040 Income Tax Return" and other IRS and State tax
35 forms, schedules, and documents, and that I was unaware of 28 U.S.C. §1746, wherein there are two perjury clauses: (1)
36 one stating that you are without the "United States" and also (2) the other stating that you are within the "United States",
37 respectively. The perjury clauses on both State and Federal tax forms stipulate, under penalty of perjury, that I was stating
38 unknowingly, involuntarily, and unintentionally that I was within the "United States". This is an act of fraud by both State
39 and Federal taxing agencies. And further,

40 8. That I have also been further influenced, misled, and alarmed by rumors, by misinformed public opinion, and by
41 the advice and assurances of lawyers, C.P.A.'s, and income tax preparers to the effect that "the IRS and the FTB will get
42 you", and that it would be a crime punishable by fines and/or imprisonment if I did not fill out, sign, and file with the IRS a
43 "Form 1040"; that, in point of fact, the only person actually named within the IRC as a person required to collect an income
44 tax, to file an income tax return, and to pay an income tax is a "Withholding Agent"; and that, to the best of my knowledge,
45 I am not now, nor have I ever been,, a "Withholding Agent". And further,

46 9. That, in addition to all of the reasons stated in paragraphs 6, 7, and 8 above, I was influenced by the common
47 and widespread practice of employers who, either knowingly or unknowingly, without Power of Attorney, misled me and
48 their employees to believe that they and I must have a Social Security Number and that all are subject to the withholding of
49 "income taxes" from their earnings, either with or without their permission, based upon the employers' possibly mistaken
50 assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees,

1 which is contrary to the Sections 3402(n), 7343 and 7701(a)(16) of the IRC, absent a voluntary execution of Form W-4, the
2 "Employee's Withholding Allowance Certificate". And further,

3 10. That I have also been mistakenly influenced and mistakenly impressed by annual public displays and
4 indiscriminate public offerings by the IRS and the FTB of large quantities of the Forms 1040 and 540 in banks, in post
5 offices, and through the U.S. mail, which public displays and indiscriminate public offerings also had the effect of
6 reminding me of, and inducing me to respond mistakenly by filling out, signing, and sending "Form 1040" to the IRS and
7 "Form 540" to the FTB. And further,

8 11. That said "Forms 1040" contained no reference to any law or laws which would explain just exactly who is and
9 who is not subject to, or liable for, the income tax, State or Federal, nor did it contain any notice or warning to anyone that
10 merely sending said completed "Form 1040" to the IRS would waive my right to privacy, as secured by the 4th Amendment
11 in the U.S. Constitution, and also waive my right to not be a witness against myself, as secured by the 5th Amendment in
12 the U.S. Constitution, and that a completed "Form 1040" would, in itself, constitute legal evidence, admissible in a court of
13 law, that the filer is subject to and liable for the income/excise tax, even though and regardless of the fact that I, as a
14 Sovereign natural born free State Citizen, am actually and legally not subject to the statutory jurisdiction of the IRC, nor
15 liable for any income/excise tax, and regardless of the fact that, to the best of my knowledge, I have no legal duty or
16 obligation whatsoever to complete and file any "Form 1040" or State income tax forms, nor did they ever evidence 28
17 U.S.C 1746. And further,

18 12. That at no time was I ever notified or informed by the IRS or by the state of <<STATE NAME>>, nor by any
19 of their agents or employees, nor by any lawyer, C.P.A., or tax preparer, of the fact that the so-called 16th Amendment in
20 the U.S. Constitution, as correctly interpreted by the U.S. Supreme Court in such cases as ***Brushaber v. Union Pacific***
21 ***Railroad Co.***, 240 U.S. 1 (1916) and ***Stanton v. Baltic Mining Co.***, 240 U.S. 103 (1916), identified the income tax as an
22 indirect excise tax in accordance with Article 1, Section 8, Clause 1 (1:8:1) of the United States Constitution; that the so-
23 called 16th Amendment to the U.S. Constitution, as correctly interpreted by the U.S. Supreme Court, does not authorize a
24 tax on all individuals but is applicable to nonresident aliens (e.g., Frank R. Brushaber) who involve themselves in activities,
25 events or occupations which come under, or are within, the taxing authority of the "United States", as explained in Treasury
26 Decision 2313, dated March 21, 1916; that the so-called 16th Amendment was never actually ratified nor could it have been
27 enacted into positive law because the requisite number of States (i.e., 36) did not meet the lawful requirements for
28 amending the Constitution at that time; and that a mass of incontrovertible material evidence available since the year 1985
29 proves that the act of "declaring" the so-called 16th Amendment "ratified" was an act of outright fraud by Philander C.
30 Knox in the year 1913. And further,

31 13. That at no time was I ever notified or informed by the FTB nor by the IRS, their agents or employees, nor by
32 any lawyer, C.P.A. or tax preparer, of the fact that, because of various rulings of the U.S. Supreme Court in such cases as
33 ***Flint v. Stone Tracy Co.***, 220 U.S. 107 (1911), and ***Pollock v. Farmer's Loan and Trust Co.***, 157 U.S. 492 (1895), the
34 indirect excise tax on incomes identified by the so-called 16th Amendment is also a tax upon corporate privileges granted
35 by government, which tax is measured by the amount of corporate income (see Corporations Tax Act, Statutes at Large,
36 1909, vol. XXXVI, section 38, page 112); that this indirect excise tax is also imposed on the taxable income of foreign
37 corporations, and on the taxable income of nonresident aliens to the extent this (latter) income is either effectively
38 connected with the conduct of a trade or business within the corporate jurisdiction of the "United States", or derived from
39 sources within the corporate jurisdiction of the "United States" although not effectively connected with the conduct of trade
40 or business within the corporate jurisdiction of the "United States", according to Sections 871 and 872 of the IRC. And
41 further,

42 14. That my attention has been called to Report No. 80-19A, entitled "Some Constitutional Questions Regarding
43 the Federal Income Tax Laws" published by the American Law Division of the Congressional Research Service of the
44 Library of Congress, updated January 17, 1980; that this publication describes the tax on "income" identified in the so-
45 called 16th Amendment to the U.S. Constitution as an indirect excise tax; that this report stated: "The Supreme Court, in a
46 decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did
47 it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above."; and this report further
48 stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax
49 is an indirect tax, generally in the nature of an excise tax", thus proving in my mind that the "income tax" is not a tax on
50 me as a Sovereign natural born free State Citizen, but is, rather, an indirect excise tax as described by the U.S. Supreme

1 Court in the case of ***Flint v. Stone Tracy Co.*** *supra*, wherein the high Court defined excise taxes as "... taxes laid upon the
2 manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and
3 upon corporate privileges", none of which aforesaid classifications apply to me. And further,

4 15. That I was unaware of the truth of the rarely publicized statement by the IRS that the "income" tax system is
5 based upon "voluntary compliance with the law and self-assessment of tax"; that I was unaware before June of 1990 of a
6 posted notice in the main lobby of the Federal Building in San Francisco, <<STATE NAME>>, outside the offices of the
7 IRS, which notice reads, in pertinent part, "The purpose of the Internal Revenue Service is to ... encourage and achieve the
8 highest degree of voluntary compliance in accordance with the tax laws and regulations."; that I was unaware before June
9 of 1990 that Mr. Roger M. Olsen, Assistant Attorney General, Tax Division, Department of Justice, Washington, D.C.,
10 made the following statement to an assemblage of tax lawyers on May 9, 1987: "We encourage voluntary compliance by
11 scaring the heck out of you."; that it has never been either my intention nor my desire to voluntarily self-assess an excise
12 tax upon myself, nor to give up my right to property, nor to voluntarily subject myself to such an excise tax; that I had
13 always thought that compliance was required by law. And further,

14 16. That I have examined Sections 871 thru 878, 1441, 1442, 1443, 3401(c), 6001, 6011, 6012(a), 6331(a), 7203,
15 7205 and 7343 of the IRC, and I am entirely convinced and completely satisfied that I am not now, nor was I ever, any such
16 "person" or individual referred to by these sections. And further,

17 17. That, after careful study of the IRC, and after consultations on the provisions of that Code with informed
18 lawyers, tax accountants, and tax preparers concerning the provisions of the IRC, I have never found or been shown any
19 sections of the IRC that imposed any requirement on me as a Sovereign natural born free State Citizen and unprivileged
20 inhabitant, living and working within a County within a state of the Union, to file a "Form 1040 Income Tax Return" or any
21 other State income tax form, or that imposed a requirement upon me to pay a tax on "income", or that would classify me as
22 a "person liable", as a "person made liable", or as a "taxpayer" as the term "taxpayer" is defined in IRC Section
23 77101(a)(14), which states: "The term 'taxpayer' means any person subject to any internal revenue tax." And further,

24 18. That, after the study and consultations mentioned in paragraph 17, the only mention of any possible
25 requirement upon me, as an individual, to pay a tax on "income", that I could find, or was shown in the IRC, was the title of
26 Part I under Subtitle A, Chapter 1, Subchapter A (which is deceptively titled "Tax on Individuals") and Section 6012(a),
27 Subtitle F, Chapter 61-A, Part II-B, Subpart B, and the <<STATE NAME>> Tax Statutes; that a careful study and earnest
28 examination of these parts of the IRC revealed that the "individuals" to whom these sections refer are, in fact, either
29 individuals who work within a foreign nation like France and are taxed according to a tax treaty, or they are nonresident
30 aliens who receive income which is either effectively connected with the conduct of a trade or business within the corporate
31 jurisdiction of the "United States", or derived from sources within the corporate jurisdiction of the "United States", although
32 not effectively connected with the conduct of trade or business within the corporate jurisdiction of the "United States",
33 according to Sections 871 and 872 of the IRC; and that, to the best of my knowledge, I have never conducted any trade or
34 business within the corporate jurisdiction of the "United States", nor have I ever derived income from sources within the
35 corporate jurisdiction of the "United States". And further,

36 19. That, after the study and consultations mentioned in paragraph 17 above, my attention was called to the IRC,
37 Chapter 21, entitled "Federal Insurance Contributions Act" (Social Security), and my attention was also called to
38 Subchapter A of Chapter 21 entitled "Tax on Employees", which includes Section 3101, wherein the Social Security tax is
39 identified as a tax on "income", not as an "Insurance Contribution", not as a "Tax on Employees", and not as a tax on wages
40 or earnings; that my attention was further called to these facts: there is no provision in the IRC that imposes the tax on
41 employees or requires them to pay the tax; a voluntarily signed and completed Form W-4, "Employee's Withholding
42 Allowance Certificate", allows an employer to withhold money from a worker's pay for Social Security "income" tax, even
43 though the worker has claimed on that form to be "exempt" from the graduated "income" tax; and an employer has no
44 authority to withhold money from a worker's pay for the Social Security "income" tax, for the graduated "income" tax, nor
45 for any IRS-imposed penalty or assessment, if there is no voluntarily signed "Form W-4" in force and no "Form 2678" in
46 force Granting Power of Attorney. And further,

47 20. That, after the study and consultations described in paragraph 17 above, my attention was called to Section
48 61(a) of the IRC, which lists items that are sources of "income", and to the following facts: that IRS Collections Summons
49 Form 6638 (12-82) confirms that these items are sources, not "income", by stating that the following items are "sources":

1 "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business
2 income, gains from dealings in property, and any other compensations for services (including receipt of property other than
3 money)."; that sources are not "income", but sources become "income" if they are entered as "income" on a signed "Form
4 1040", because the signer affirms, under penalty of perjury (within the "United States"), that the items entered in the
5 "income" section of the "Form 1040" are "income" to the signer; that Section 61(b) clearly indicates which sections of the
6 IRC identify and list items that are included in "income" by stating: "For items specifically included in gross income, see
7 Part II (sec. 71 and following)". And further,

8 21. That my attention was then called to the said Part II entitled: "Items Specifically Included in Gross Income";
9 that I studied sections 71 thru 87 and noticed that wages, salaries, commissions, tips, interest, dividends, pensions, rents,
10 royalties, etc., are not listed as being included in "income" in those Sections of the IRC; and that, in fact, those items are not
11 mentioned *anywhere* in any of these sections of the IRC. And further,

12 22. That, after further diligent study, it appears entirely clear to me that the only way that property received by me
13 as a Sovereign natural born free State Citizen, living and working within the States of the Union, in the form of wages,
14 salaries, commissions, tips, interest, dividends, rents, royalties and/or pensions could be, or could have been legally
15 considered to be "income", is if I voluntarily completed and signed a "Form 1040 Income Tax Return", thereby affirming,
16 under penalty of perjury (within the "United States"), that the information on such "Form 1040" was true and correct, and
17 that any amounts listed on the "Form 1040" in the "income" block were "income", and thereby acknowledging under oath
18 or affirmation, that I am, or was, a taxpayer subject to the tax and have, or had, a duty to file a "Form 1040 Income Tax
19 Return" and/or other IRS forms, documents and schedules, none of which instruments I have ever signed with the
20 understanding that I signed them knowingly, voluntarily, and intentionally and by means of knowingly intelligent acts done
21 "with sufficient awareness of all the relevant circumstances and likely consequences" (see *Brady v. U.S. supra*); and that,
22 when I have sent in State and Federal tax forms purposely not signed, they were returned to me with a letter instructing and
23 stipulating that I must sign the forms under the penalty of perjury, thereby claiming that I was a "United States citizen" due
24 to the wording of the perjury clause (see 28 U.S.C. §1746(2)). And further,

25 23. That, with good faith, with an honest reliance upon the aforementioned U.S. Supreme Court rulings and with
26 reliance upon my constitutionally protected Natural Common Law Bill of Rights, Amendments 1 thru 10 (1791), to
27 lawfully contract, to lawfully work and to lawfully acquire and possess property, I am convinced and satisfied that I am not
28 now, nor was I ever subject to, liable for, or required to pay an income/excise tax; that I am not now, nor have I ever been a
29 "taxpayer", and there has never been a Judicial Power proceeding in which it was ruled that I was a "taxpayer" as that term
30 is defined and used in the IRC; and that I have never had any legal duties or obligations whatsoever to file any "Form 1040"
31 or to make any "income tax return", or to sign or submit any other IRS "individual" forms or documents or schedules, to
32 pay any "individual" income tax, to keep any personal financial records, or to supply any personal information to the IRS.
33 And further,

34 24. That the U.S. Congress, the International Monetary Fund, the Federal Reserve Banks and the Internal Revenue
35 Service, by means of vague, deceptive and misleading words and statements in the IRC, in the Code of Federal Regulations
36 (CFR), in official statements by IRS Commissioners in the Federal Register, in IRS publications and in IRS-generated news
37 articles, committed constructive fraud and misrepresentation by misleading and deceiving me, as well as the general public,
38 into believing that I was required to file "Form 1040 Income Tax Returns" and other IRS forms, documents, and schedules
39 and that I was also required to keep records, to supply information and to pay income taxes. And further,

40 25. That, by reason of the aforementioned facts, I do hereby exercise my rights as a Sovereign natural born free
41 State Citizen, upheld by various court decisions, to rescind, to cancel and to render null and void, *Nunc Pro Tunc*, both
42 currently and retroactively to the time of signing, based upon the constructive fraud and misrepresentation perpetrated upon
43 me by the Federal government, the U.S. Congress, the IRS, the "state of <>STATE NAME<>", and the FTB, all IRS and
44 FTB forms, statements, documents, returns, schedules, contracts, licenses, applications, articles, certificates and/or
45 commercial agreements ever signed and/or submitted by me, or on my behalf by third parties (including but not limited to
46 Forms 1040 and attached schedules, Forms W-2, Forms W-4, and Forms 1099) on the accounts bearing the account
47 numbers <>SOCIAL SECURITY NUMBER<>, and 98-7654321 and all my signatures on any and all of the
48 aforementioned items, including the original "Social Security" application, which caused the account bearing the account
49 number <>SOCIAL SECURITY NUMBER<> to be established; that this notice of rescission is based upon my rights with
50 respect to constructive fraud and misrepresentation as established in, but not limited to, the cases of *Tyler v. Secretary of*

1 State, 184 F.2d 101 (1962) and also *El Paso Natural Gas Co. v. Kysar Insurance Co.*, 605 Pacific 2d 240 (1979), which
2 stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument." And further,

3 26. That I do hereby declare that I am not and never was a "taxpayer" as that term is defined in the IRC, a "person
4 liable" for any internal revenue tax, or a "person" subject to the provisions of the IRC, and I do hereby declare that I am,
5 and have always been, a "nontaxpayer"; that courts have recognized and acknowledged that individuals can be
6 nontaxpayers, "... for with them Congress does not assume to deal and they are neither the subject nor the object of revenue
7 laws", as stated in the cases of *Long v. Rasmussen*, 281 F. 236 (1922), *De Lima v. Bidwell*, 182 U.S. 176, 179, and *Gerth*
8 v. *United States*, 132 F. Supp. 894 (1955). And further,

9 27. That evidence now available to me proves that the Internal Revenue Service has to date failed to comply with
10 the clear and unambiguous requirements imposed on all federal government agencies by the following Congressional
11 statutes: the Federal Register Act (44 U.S.C. §1501 *et seq.*), the Administrative Procedures Act (5 U.S.C. §551 *et seq.*), and
12 the Paperwork Reduction Act (44 U.S.C. §3501 *et seq.*); that the IRS failure to comply with the requirements of these
13 statutes constitutes further constructive fraud, breach of fiduciary trust between Sovereign State Citizens and public
14 servants, and violations of the solemn oaths of office required of federal government officials, thereby relieving me of any
15 and all legal duties which could or might otherwise exist for me to file any returns, schedules, or other documents with the
16 IRS; and that, after having read these three statutes and summaries of related case law, I thereby conclude that there is no
17 reason why the IRS would be exempt from any of the clear and unambiguous requirements imposed upon federal
18 government agencies by these three statutes, notwithstanding any and all allegations to the contrary that heretofore may
19 have been published by the IRS or the Treasury Department in the Federal Register without also citing the proper legal
20 authorities, if any, for such allegations. And further,

21 28. That recent diligent studies have convinced me of the above, and that as such I am not "subject to" the
22 territorially limited "exclusive legislation" nor to the foreign jurisdiction mandated for the District of Columbia, federal
23 enclaves, federal territories, and federal possessions by Article 1, Section 8, Clause 17 and 18 and Article 4, Section 3,
24 Clause 2 of the U.S. Constitution, including its "internal" governmental organizations therein (hereinafter referred to as the
25 "Federal Legislative Democracy" and elsewhere referred to in this Affidavit as the "corporate jurisdiction of the United
26 States"); that I am not "subject to" this foreign jurisdiction by reason of any valid contract or any valid commercial
27 agreement resulting in adhesion thereto across America, nor are millions of other Sovereign State Citizens, unless they have
28 provided "waivers of rights guaranteed by the Constitution" by means of "knowingly intelligent acts", such as contracts or
29 commercial agreements with such government(s) "with sufficient awareness of the relevant circumstances and likely
30 consequences", as ruled by the U.S. Supreme Court in *Brady v. United States* *supra*; and that I myself have given no such
31 "waivers". And further,

32 29. That these same diligent studies have also proved to me that misrepresentation and a shrewd and criminal
33 constructive fraud have been perpetrated upon Sovereign State Citizens by government, under counterfeit "color of law",
34 through the apparent entraps of "certain activities (monopoly occupations) and privileges (other benefits)" allowed by
35 statutory acts or otherwise; that, by reason of American Law which has never been repealed, such sources of past and
36 present criminal element in and behind government should be brought to justice in a Constitutional Court of Law for aiding
37 and abetting this misrepresentation and constructive fraud as willing accomplices; that it is for such a Court, with a 12-
38 member jury of peers, to decide who is and who is not guilty among personnel of government, media, schools, lawyers,
39 accountants, clergy and other purveyors of misinformation and other mind-set propaganda, in this and related regards. And
40 further,

41 30. That, due to such shrewd entraps over many years, I have unwittingly signed many related documents,
42 contracts and commercial agreements, some even under the "perjury" jurat (*within* the "United States") as was supposedly
43 required; with American Law on my side, I hereby rescind and cancel any and all such signatures and render them null and
44 void, *nunc pro tunc*, except for those which I may choose to have considered as being under "TDC" (Threat, Duress and/or
45 Coercion), past and present; that this is also my lawful notice that all such signatures of mine in the future on instruments of
46 government or other entities, including banks, which might otherwise result in contract adhesion, are to be considered as
47 being under "TDC", whether appearing therewith or otherwise; that my Constitutional "Privileges and Immunities" (per
48 Article 4, Section 2) are apart from those mandated for the Federal Legislative Democracy by Article 1, Section 8, Clauses
49 17 and 18 and by Article 4, Section 3, Clause 2, and shall not by Law be violated ever; and that my status, in accord, is

1 stated for all to see and to know in 1:2:2, 1:3:3, 2:1:5, 3:2:1 and 4:2:1 of the Constitution for the United States of America.
2 And further,

3 31. That, with this accurate knowledge and with "the supreme Law of the Land" (Article 6, Section 2) again on my
4 side, I do Lawfully and "squarely challenge" the fraudulent, usurping, octopus-like authority and jurisdiction cited above in
5 paragraph 28, which authority and jurisdiction do not apply to me (see *Hagans v. Lavine*, 415 U.S. 528 at 533); it is,
6 therefore, now mandatory for any personnel of the Federal Legislative Democracy or its agents to FIRST PROVE its
7 "jurisdiction", if any, over me before any further procedures can take place in my regard, per Title 5, United States Code,
8 "Government Organization and Employees", Section 556(d), specifically by disclosing in writing any and all contracts or
9 other commercial agreements whereby the Federal Legislative Democracy and its agents claim to have obtained controlling
10 interest in me such that my specific performance to any third party debt or obligation can be compelled; OR ELSE any of
11 its personnel and accomplices who willfully violate this statute can and shall be personally charged as citizens under Title
12 18, United States Criminal Code, Sections 241, 242, 1001 and/or otherwise; and, in fairness, it must be added that, to my
13 knowledge, IRS agents have NO written lawful "Delegation of Authority" within the 50 States of the Union and their so-
14 called "Form 1040" appears to be a bogus and bootleg document on its face. And further,

15 32. That, with all of the above in mind, it appears that this Sovereign natural born free State Citizen is, by Law, as
16 "foreign" and as much a NONRESIDENT ALIEN with respect to the Federal Legislative Democracy as he is to France,
17 and thus shall be free to use related Forms of the Federal Legislative Democracy if and when they might be needed,
18 required, and/or appropriate at various future times and places yet to be determined (see paragraphs 12, 13 and 18 above),
19 including but not limited to Form W-8 ("Certificate of Foreign Status") or its equivalent for banks and/or other financial
20 institutions, Forms 1040X ("Amended U.S. Individual Income Tax Return") and 1040NR ("U.S. Nonresident Alien Income
21 Tax Return") for refunds and for correcting the administrative record, and IRC Section 3402(n) which authorizes
22 certificates of exemption from withholding. And further,

23 33. That, since my date of birth on <<BIRTHDATE>>, I have always been a NONRESIDENT ALIEN with
24 respect to the Federal Legislative Democracy of the "United States", never having resided, worked, nor having any income,
25 to the best of my recollection, from any sources within the District of Columbia, Puerto Rico, Virgin Islands, Guam,
26 American Samoa, Northern Mariana Islands, the Trust Territory of the Pacific Islands, or any other territory or possession
27 within the "United States", which entity obtains its exclusive legislative authority and jurisdiction from Article 1, Section 8,
28 Clause 17 and 18 and Article 4, Section 3, Clause 2 of the U.S. Constitution; that I have always been a non-taxpayer outside
29 the venue and jurisdiction of the IRC; that, to the best of my knowledge, I have never had any "U.S. trade or business" as
30 defined in the IRC, in 26 C.F.R., or in 27 C.F.R.; that, to the best of my knowledge, I have never had any "gross income"
31 from any U.S. sources, as the term "gross income" is defined in IRC Section 872(a). And further,

32 34. That my use of IRS Forms 1040X and 1040NR shall be presumed to mean that they were filed solely to correct
33 the administrative record permanently, retroactively to <<BIRTHDATE>>, so as to claim any lawful refunds that may be
34 due, to rebut any erroneous presumptions and/or terminate any erroneous elections of U.S. "residence" which may have
35 been established in error by the filing of any prior IRS forms, schedules, and other statements by mistakes resulting in part
36 from the demonstrable vagueness that is evident in the IRC and its regulations, and by mistakes resulting also from the
37 constructive fraud and misrepresentation mentioned throughout this Affidavit; that I was neither born nor naturalized in the
38 "United States", I have never been subject to its jurisdiction, and I have never been a "United States citizen" as defined in
39 26 C.F.R. 1.1-1(c) and as defined in the so-called 14th Amendment to the U.S. Constitution. And further,

40 35. That the federal government has committed fraud, duress and coercion, exercised undue influence, and
41 evidenced unlawful menace against the American people by representing the so-called 14th Amendment as a lawfully
42 ratified amendment in the U.S. Constitution, when contrary proof, published court authorities, and other competent legal
43 scholars have now established that it was NOT lawfully ratified. (See *State v. Phillips*, 540 P.2d 936 (1975); *Dyett v.*
44 *Turner*, 439 P.2d 266 (1968); 28 Tulane Law Review 22; 11 South Carolina Law Quarterly 484.) And further,

45 36. That I am not now, nor have I ever knowingly, intentionally and voluntarily, with informed consent, entered
46 into any personal, internal, public or private agreement, contract, stipulation, account, or similar contrivance with the
47 "United States", the "Federal Government" or the "District of Columbia", its territories, its agencies, or other property
48 appurtenant thereto, which would have altered or waived my de jure, *Sui Juris* status, or my unalienable God-given natural
49 rights; that any such agreements or contracts, expressed or implied, such as a Social Security number and application, or

1 Driver's License, or Bank Signature Card, or the use of Federal Reserve Notes (which are not lawful Specie) etc., have all
2 been hereby rescinded *ab initio*, due to the fraudulent withholding of material facts, which became a snare and a trap and,
3 as such, are a Bill of Attainder on this Sovereign natural born free State Citizen and inhabitant in the United States of
4 America, for I cannot become a nexus by the effect of a fraudulent nexus, because my status and unalienable natural rights
5 are not negotiable, and the government, both State and Federal, have not proved that they ever had jurisdiction to change
6 my status, as required by Title 5 U.S.C. §556(d), or as defined and set out as a Constitutional requirement in *Hagans v.*
7 *Lavine supra* (see also *Brady v. U.S. supra*); that any change of status would lawfully have to take place in a Common Law
8 (judicial power) court under the due process clause of the 5th Amendment to the U.S. Constitution. And further,

9 37. That this is to certify that I, _____, am a Sovereign natural born free State Citizen and
10 inhabitant in the United States of America, domiciled in the <<STATE NAME>> Republic, living and working in Marin
11 County, living under the Common Law, having assumed, among the powers of the Earth, the Separate and Equal Station to
12 which the Laws of Nature and Nature's God entitles me, in order to secure the Blessings of Liberty to Myself and my
13 Posterity, and in order to re-acquire the Birthright that was taken from me by fraud, do hereby asseverate *nunc pro tunc* and
14 rescind, *ab initio*, all feudatory contracts with the Federal government and its agencies, and with the corporate state of
15 <<STATE NAME>> and its agencies; for I, _____, being of sound mind and body, do not choose, nor have
16 I ever chosen, to give up, relinquish, or otherwise waive any of my God-given, natural, fundamental, Constitutionally
17 secured rights. And further,

18 38. That my use of the phrase "WITH EXPLICIT RESERVATION OF ALL MY RIGHTS AND WITHOUT
19 PREJUDICE UCC 1-207 (UCCA 1207)" above my signature on this document indicates: (1) that I explicitly reject any and
20 all benefits of the Uniform Commercial Code, absent a valid commercial agreement which is in force and to which I am a
21 party, and cite its provisions herein only to serve notice upon ALL agencies of government, whether international, national,
22 state or local, that they, and not I, are subject to, and bound by, all of its provisions, whether cited herein or not; (2) that my
23 explicit reservation of rights has served notice upon ALL agencies of government of the "Remedy" they must provide for
24 me under Article 1, Section 207, of the Uniform Commercial Code, whereby I have explicitly reserved my Common Law
25 right not to be compelled to perform under any contract or commercial agreement into which I have not entered knowingly,
26 voluntarily, and intentionally; (3) that my explicit reservation of rights has served notice upon ALL agencies of government
27 that they are ALL limited to proceeding against me only in harmony with the Common Law and that I do not, and will not,
28 accept the liability associated with the "compelled" benefit of any unrevealed commercial agreements; and (4) that my valid
29 reservation of rights has preserved all my rights and prevented the loss of any such rights by application of the concepts of
30 waiver or estoppel. And further,

31 39. That I reserve my unalienable right to amend this Affidavit at times and places of my own choosing, according
32 as new facts and revelations are made available to me at various future times and places as yet unknown, and as yet to be
33 determined, given the massive fiscal fraud which has now been sufficiently revealed to me by means of material and other
34 reliable evidence which constitutes satisfactory and incontrovertible proof of the fraud to which I refer in this paragraph and
35 elsewhere in this Affidavit. And further,

36 40. That I affirm, under penalty of perjury, under the Common Law of America, without the "United States",
37 under the laws of the United States *of America* that the foregoing is true and correct, to the best of my current information,
38 knowledge, and belief, per 28 U.S.C. §1746(1); and

39 Further this Affiant saith not.

40 Subscribed and affirmed to *Nunc Pro Tunc* on the date of my majority, which day was <<DATE>>.

41 Subscribed, sealed and affirmed to this _____ day of _____, <<YEAR>>.

42 I now affix my own signature to all of the above affirmations WITH EXPLICIT RESERVATION OF ALL MY RIGHTS
43 AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207) (see paragraph 38 above):

44 _____

1 _____, State Citizen and Principal, by special Appearance, *In Propria Persona*, proceeding *Sui Juris*, with
2 Assistance, Special, with explicit reservation of all my unalienable rights and without prejudice to any of my unalienable
3 rights

4
5 c/o _____
6 <<CITY NAME>>, <<STATE NAME>> Republic
7 zip code exempt (DMM 122.32)

8 <<STATE NAME>> All-Purpose Acknowledgement <<STATE NAME>> STATE/REPUBLIC)) COUNTY OF
9 <<COUNTY NAME>>) On the _____ day of _____, <<YEAR>> *Anno Domini*, before me personally
10 appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the
11 Person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in His
12 authorized capacity, and that by His signature on this instrument the Person, or the entity upon behalf of which the Person
13 acted, executed the instrument. Purpose of Notary Public is for identification only, and not for entrance into any foreign
14 jurisdiction.

15 WITNESS my hand and official seal. _____ Notary Public
16

1

2 **3.6.5 Revocation of Election by Nonresident Alien to Treat Income as “Effectively Connected**
3 **with a Trade or Business in the United States”**

4 The form below is described in section 3.5.3.13 under “IMPORTANT! Change Your U.S. citizenship Status”. In
5 accordance with 26 CFR § 1.871-10, it is to be submitted after you declare yourself as a “nonresident alien” by filing a W-8
6 form with your employer. You should save a certified copy of this form for your records to ensure that you have evidence
7 to defend the status of your citizenship in court should you ever need to litigate against the IRS.

1 <<NAME>>
2 <<ADDRESS>>
3 <<CITY, STATE, ZIP>>
4 <<DATE>>
5
6
7
8

9 Director of International Operations
10 Internal Revenue Service
11 Washington, D.C. (20225)

12 **Subject:** **Notification of Revocation of Election and Request for Concurrence and Update To My Taxpayer Status**

13 **Ref:** **26 CFR § 1.871-10**

14 Dear Sir(s),

15 In accordance with 26 CFR § 1.871-10(d)(2)(iii), this letter is being submitted in pursuit of a Revocation of Election to treat
16 any or all of my income and assets as a nonresident alien from being considered by the IRS as “effectively connected with a
17 trade or business in the ‘United States’”, as defined in 26 U.S.C. §864(b). Information about myself in fulfillment with the
18 above CFR is as follows:

- 19 1. Name: _____ (full name, including middle name)
20 2. Address: _____ (full address)
21 3. Former SSN (no longer active): _____
22 4. Applicable taxable year(s): Current taxable year and beyond (must be submitted not later than 75 days after the
23 close of the first taxable year for which it is desired to make the change)
24 5. Grounds for the request: My constitutional right to life, liberty, pursuit of happiness, privacy, respect, the fruits of my
25 common right labors under common law, and the right to own and control property (including labor and the fruits of
26 my labor) without any interference from government, or requirement to report, account for, such income or assets on
27 such property.

28 This letter is by no means an admission in any way that I ever made a Election to treat any of my income or assets as
29 effectively connected with a trade or business in the United States, but instead is submitted to ensure that my status is
30 properly reflected in your records and that you do indeed concur with and respect this notification of request for your
31 concurrence. I do not now nor have I ever lived in the ‘United States’ as defined in 26 U.S.C. §7701, nor do I have any
32 intentions of doing so in the future. I am sorry if I ever gave you the idea that I did by, for instance, mistakenly filing an
33 IRS form 1040 in the past, which was the incorrect form.

34 Please note that I already have an IRS form W-8 on file with my employer and have accurately declared myself to be a
35 Nonresident Alien. I reside outside the foreign jurisdiction to which the Internal Revenue Code (IRC) operates, which is
36 the District of Columbia and federal territories:

37 “*The United States government is a foreign corporation with respect to a state.”*
38 *N.Y. re: Merriam*, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287

39 “*The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from*
40 *the express assent of the states by whom the cessions are made. It could be derived in no other manner; because*
41 *without it, the authority of the state would be supreme and exclusive therein,”* *Bevans v. United States*, 16 U.S.
42 336 (1818).

43 “*State:* The term “State” shall be construed to include the **District of Columbia**, where such
44 construction is necessary to carry out provisions of this title.” 26 U.S.C. Sec. 7701

1 **United States:** The term "United States" when used in a geographical sense includes [is limited to] only the
 2 States [the District of Columbia and other federal territories within the borders of the states] and the District of
 3 Columbia." 26 U.S.C. Sec. 7701

4 "A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply
 5 only within the territorial jurisdiction of the United States." *U.S. v. Spelar*, 338 U.S. 217 at 222 (1949)

6 "The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign
 7 occupying the position analogous to that of other sovereigns in the family of nations. It may designate the
 8 territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends, or it may be the
 9 collective name of the states which are united by and under the Constitution." *Hooven & Allison Co. v. Evatt*,
 10 324 U.S. 652, 1945.

11 **Foreign government:** "The government of the United States of America, as distinguished from the government
 12 of the several states." (Black's Law Dictionary, 5th Edition)

13 **Foreign Laws:** "The laws of a foreign country or sister state." (Black's Law Dictionary, 6th Edition)

14 **Foreign States:** "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
 15 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
 16 action is brought; and hence, one state of the Union is foreign to another, in that sense." (Black's Law
 17 Dictionary, 6th Edition)

18 **Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65** defines the words **includes** and
 19 **including** as: "(1) To comprise, comprehend, or embrace... (2) To enclose within; contain; confine... But
 20 granting that the word 'including' is a term of enlargement, it is clear that it **only** performs that office by
 21 introducing the **specific elements** constituting the enlargement. It thus, and thus **only** enlarges the otherwise
 22 more **limited, preceding general language**...The word 'including' is obviously used in the sense of its
 23 **synonyms, comprising; comprehending; embracing.**"

24 **Includes** is a word of **limitation**. Where a **general term** in Statute is followed by the word, '**including**' the
 25 primary import of the specific words following the quoted words is to indicate restriction rather than
 26 enlargement. *Powers ex re. Covon v. Charron R.I.*, 135 A. 2nd 829, 832 Definitions-Words and Phrases pages
 27 156-156, Words and Phrases under '**limitations**'."

28 "In the interpretation of **statutes levying taxes**, it is the established rule **not to extend** their provisions by
 29 implication **beyond the clear import of the language used, or to enlarge** their operations so as to embrace
 30 matters not specifically pointed out. In case of doubt they are construed most strongly against the government
 31 and in favor of the citizen." *Gould v. Gould*, 245 U.S. 151, at 153.

32 "Almost a century ago, Congress declared that "**the right of expatriation [including expatriation from the**
 33 **District of Columbia or "U.S. Inc", the corporation] is a natural and inherent right of all people,** indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness," and decreed that
 34 **"any declaration, instruction, opinion, order, or decision of any officers of this government which denies,**
 35 **restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the fundamental**
 36 **principles of this government."** 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940).⁶ Although
 37 designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress
 38 "is also broad enough to cover, and does cover, the corresponding natural and inherent right of American
 39 citizens to expatriate themselves." *Savorgnan v. United States*, 1950, 338 U.S. 491, 498 note 11, 70 S. Ct. 292,
 40 296, 94 L. Ed. 287.⁷ The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of
 41 1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation which stands
 42 unrepealed." *Id.*, 338 U.S. at pages 498-499, 70 S. Ct. at page 296. That same light, I think, illuminates 22
 43 U.S.C.A. § 211a and 8 U.S.C.A. § 1185." *Walter Briehl v. John Foster Dulles*, 284 F2d 561, 583 (1957).

45 Thank you for your prompt and expeditious processing of this Revocation of Election. Please forward your certification
 46 and response to my address above. I respectfully request that you give a detailed explanation and legal justification of any
 47 determination or basis you might make regarding the disposition of this notification. This includes citing any authority you
 48 are exercising and the regulation or statute from which it derives, as well as any court cites, Treasury Decisions, etc that
 49 may be relevant to the foundation of your delegated authority for making a determination of disposition. This letter shall
 50 serve as formal legal notice that if you DO NOT respond within 45 days, then by your default and silence, the Revocation
 51 of Election is granted and there is no need to further contact us.

⁶ See Carrington, Political Questions: The Judicial Check on the Executive, 42 Va.L.Rev. 175 (1956).

⁷ 9 Pet. 692, 34 U.S. 692, 699, 9 L. Ed. 276.

1 I affirm, under penalty of perjury, under the Common Law of America, without the "United States", that the foregoing is
2 true and correct, to the best of my current information, knowledge, and belief, per 28 U.S.C. §1746(1); and

3 I now affix my own signature to all of the above affirmations WITH EXPLICIT RESERVATION OF ALL MY RIGHTS
4 AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)

5 Very Respectfully,

6

7

8

9 <<NAME>>

10

11

12 STATE OF _____)
13 COUNTY OF _____)

14

15 On _____ before me _____ personally appeared _____
16 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
17 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
18 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

19

20 Witness my hand and official seal.

21

22

23

24

25

26

27 Signature of Notary:_____

28

PROOF OF SERVICE

31 I do hereby certify that I am an adult over 18 years of age and have served

32 _____ (name of agency or person served) with a true copy of the within
33 document (circle one) (personally)/(by Certified Mail with Return Receipt Requested)/(by dropping in the U.S. Mail in a
34 sealed envelope) to the address above, from _____
35 (location, city and state mail was sent from).

36

37 Date:_____

38 Signature of Person Serving

1

2 3.6.6 Voter Registration Affidavit Attachment

3 The attachment below is intended to be affixed to the voter registration affidavit that you file with your state's registrar of
4 voters. It clarifies your citizenship status unambiguously to ensure that you are treated properly as a Natural Born
5 Sovereign Citizen of the "United States of America" and not a federal citizen or "citizen of the United States". In effect, it
6 ensures that you don't incur state or federal income tax liability by registering to vote. You should put a note on the voter
7 registration form saying "Not valid without attached "Affidavit of Clarification and Citizenship for Voter Registration" to
8 ensure that the government doesn't lose your affidavit attachment, because they have a vested interest to do so. When you
9 register to vote, ask for a certified copy of your voter registration and the attached affidavit from your registrar of voters so
10 you have proof you can use in court of your citizenship status. It's best to register in person at your County Registrar of
11 Voters so everything can be executed properly and you get all the copies and signatures you need in a timely fashion.

1 **AFFIDAVIT OF CLARIFICATION AND CITIZENSHIP FOR VOTER REGISTRATION**

2 I, _____(name), a Sovereign Natural Born Citizen of _____(statename), do hereby
3 voluntarily and starting at my birth on _____(date) and at all times in the future relinquish any
4 presumptive 14th Amendment citizenship status and any and all privileges and immunities granted therein. Having been
5 born on nonfederal land in one of the sovereign 50 states and outside of the "United States" (the federal territories and
6 possessions and the District of Columbia), I claim my citizenship status to be a "national of the United States of America"
7 and **not** a "citizen of the United States" in accordance with the following statutes:

- 8 • 8 U.S.C. §1408
9 • 8 U.S.C. §1101(a)(21) through 8 U.S.C.. §1101(a)(22)

10 I now retain, will at all times in the future retain, and always have retained my natural born status of a Citizen of one of the
11 several union States of America under the Constitution and law, and my Citizenship in these United States of America. I
12 preserve all my unalienable Rights that are inherent from my Creator, at all times. I waive no rights at any time, including
13 by operation of any implied contract asserted by the government. As a Natural Born Sovereign Citizen of the state, I have
14 the same measure of citizenship in my country as our founding fathers and early citizens had, including Abraham Lincoln,
15 George Washington, and Thomas Jefferson, all of whom had no 14th Amendment citizenship because there was no 14th
16 Amendment at the time they were alive.

17 I, do hereby declare my right to expatriate as absolute and declare that I have already expatriated from the municipal
18 corporation of the District of Columbia and thereby voluntarily relinquish [my/our] any res in trust, existing by operation of
19 any presumptions about my citizenship, to the foreign jurisdiction known as the municipal corporation of the District of
20 Columbia, a democracy, and thereby return to the Constitutional Republic envisioned by our founding fathers. To remove
21 all doubt, the municipal corporation referred to is the one described below:

22 *United States Code*
23 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
24 PART VI - PARTICULAR PROCEEDINGS
25 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
26 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

27 *Sec. 3002. Definitions*
28 (15) **"United States"** means -
29 (A) **a Federal corporation**;
30 (B) *an agency, department, commission, board, or other entity of the United States; or*
31 (C) *an instrumentality of the United States.*

32 Any and all past and present political ties implied by operation of law or otherwise in trust with the democracy as a
33 consequence of any presumed citizenship ties I might have, is hereby dissolved.

34 The right to vote is an absolute and natural right of being a state citizen, and it cannot, by operation of law or statute, be
35 turned into a government or taxable privilege by coercing me into becoming a type of citizen that I do not choose to be or
36 by coercing me to participate in an illegal and unethical state or federal income tax system.

37 *"Almost a century ago, Congress declared that "the right of expatriation [including expatriation from the
38 District of Columbia or "U.S. Inc", the corporation] is a natural and inherent right of all people,
39 indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness," and decreed that
40 any declaration, instruction, opinion, order, or decision of any officers of this government which denies,
41 restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the fundamental
42 principles of this government."* 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940).⁸ Although
43 designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress
44 "is also broad enough to cover, and does cover, the corresponding natural and inherent right of American
45 citizens to expatriate themselves." *Savorgnan v. United States*, 1950, 338 U.S. 491, 498 note 11, 70 S. Ct. 292,
296, 94 L. Ed. 287.⁹ The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of
46 1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation which stands
47

⁸ See Carrington, Political Questions: The Judicial Check on the Executive, 42 Va.L.Rev. 175 (1956).

⁹ 9 Pet. 692, 34 U.S. 692, 699, 9 L. Ed. 276.

1 unrepealed." *Id.*, 338 U.S. at pages 498-499, 70 S. Ct. at page 296. That same light, I think, illuminates 22
2 U.S.C.A. § 211a and 8 U.S.C.A. § 1185." *Walter Briehl v. John Foster Dulles*, 284 F2d 561, 583 (1957).

3 The U.S. supreme Court has declared in the case of ***Hooven and Allison v. Evatt***, 324 U.S. 652, 1945 that:

4 *The term 'United States' may be used in any one of several senses. It may be merely [1] the name of a sovereign
5 occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the
6 territory over which the sovereignty of the United States extends [324 U.S. 652, 672] , or [3] it may be the
7 collective name of the states which are united by and under the Constitution.*

8 Be advised that I am **not** expatriating from "United States" the country (the first definition), but simply the municipal
9 corporation located in District of Columbia and federal territories only, which is the second definition identified above.
10 Furthermore, this document SHALL NOT serve as evidence that I ever was such "citizen of the United States"[definition 2]
11 indicated above. In fact, the opposite is true: **I have NEVER been a citizen or a resident of the second definition of the
12 "United States" appearing above and any presumption to the contrary asserted by the government is now and forever
13 rebuted.**

14 I affirm, under penalty of perjury, under the Common Law of America, without the "United States", that the foregoing is
15 true and correct, to the best of my current information, knowledge, and belief, per 28 U.S.C. §1746(1); and

16 I now affix my own signature to all of the above affirmations WITH EXPLICIT RESERVATION OF ALL MY RIGHTS
17 AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)

18 _____
18 (Natural Born Citizen of the several union states)

19 _____
19 (witness)

20 _____
20 (date)

1

2 **3.6.7 Affidavit of Clarification of Citizenship for Security Clearance**

3 Nearly all government-issued security clearances require you to declare your citizenship in your country. The attachment
4 below is intended to be affixed to your application for security clearance that you file with your government
5 employer/military branch. It clarifies your citizenship status unambiguously to ensure that you are treated properly and that
6 you don't incur state or federal income tax liability whenever you apply for a security clearance by virtue of your
7 citizenship. You should put a note on the security clearance application form saying "Not valid without attached 'Affidavit
8 of Clarification of Citizenship for Security Clearance'". Ask for a certified copy of your voter registration and the attached
9 affidavit from your security clearance manager.

AFFIDAVIT OF CLARIFICATION OF CITIZENSHIP FOR SECURITY CLEARANCE

I, _____(name), a Sovereign Natural Born Citizen of _____(statename), do hereby voluntarily and starting at my birth on _____(date) and at all times in the future relinquish any presumptive 14th Amendment citizenship status and any and all privileges and immunities granted therein. Having been born on nonfederal land in one of the sovereign 50 states and outside of the “United States” (the federal territories and possessions and the District of Columbia), I claim my citizenship status to be a “national of the United States of America” and **not** a “citizen of the United States” in accordance with the following statutes:

- 8 U.S.C. §1408
- 8 U.S.C. §1101(a)(21) through 8 U.S.C.. §1101(a)(22)

I now retain, will at all times in the future retain, and always have retained my natural born status of a Citizen of one of the several union States of America under the Constitution and law, and my American Citizenship in these United States **of America**. I preserve all my unalienable Rights that are inherent from my Creator, at all times. I waive no rights at any time, including by operation of any implied contract asserted by the government. As a Natural Born Sovereign Citizen of the state, I have the same measure of citizenship in my country as our founding fathers and early citizens had, including Abraham Lincoln, George Washington, and Thomas Jefferson, all of whom had no 14th Amendment citizenship because there was no 14th Amendment at the time they were alive.

I, do hereby declare my right to expatriate as absolute and declare that I have already expatriated from the municipal corporation of the District of Columbia and thereby voluntarily relinquish [my/our] any res in trust, existing by operation of any presumptions about my citizenship, to the foreign jurisdiction known as the municipal corporation of the District of Columbia, a democracy, and thereby return to the Constitutional Republic envisioned by our founding fathers. To remove all doubt, the municipal corporation referred to is the one described below:

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

Sec. 3002. Definitions
(15) "United States" means -
(A) a Federal corporation;
(B) an agency, department, commission, board, or other entity of the United States; or
(C) an instrumentality of the United States.

Any and all past and present political ties implied by operation of law or otherwise in trust with the democracy as a consequence of any presumed citizenship ties I might have, is hereby dissolved.

The right to of expatriation is an absolute and natural right of being a state citizen, and it can not, by operation of law, be turned into a government privilege by coercing me into becoming a type of citizen that I do not choose to be or by coercing me to participate in an illegal and unethical state or federal income tax system.

“Almost a century ago, Congress declared that “the right of expatriation [including expatriation from the District of Columbia or “U.S. Inc”, the corporation] is a natural and inherent right of all people, indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness,” and decreed that “any declaration, instruction, opinion, order, or decision of any officers of this government which denies, restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the fundamental principles of this government.” 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940).¹⁰ Although designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress “is also broad enough to cover, and does cover, the corresponding natural and inherent right of American citizens to expatriate themselves.” Savorgnan v. United States, 1950, 338 U.S. 491, 498 note 11, 70 S. Ct. 292,

¹⁰ See Carrington, Political Questions: The Judicial Check on the Executive, 42 Va.L.Rev. 175 (1956).

1 296, 94 L. Ed. 287.¹¹ The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of
2 1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation which stands
3 unrepealed." *Id.*, 338 U.S. at pages 498-499, 70 S. Ct. at page 296. That same light, I think, illuminates 22
4 U.S.C.A. § 211a and 8 U.S.C.A. § 1185." *Walter Briehl v. John Foster Dulles*, 284 F2d 561, 583 (1957).

- 5 The U.S. supreme Court has declared in the case of ***Hooven and Allison v. Evatt***, 324 U.S. 652, 1945 that:

6 The term 'United States' may be used in any one of several senses. It may be merely [1] the name of a sovereign
7 occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the
8 territory over which the sovereignty of the United States extends [324 U.S. 652, 672], or [3] it may be the
9 collective name of the states which are united by and under the Constitution.

- 10 Be advised that I am **not** expatriating from "United States" **the country** (the first definition), but simply the municipal
11 corporation located in District of Columbia and federal territories **only**, which is the second definition identified above.
12 Furthermore, this document SHALL NOT serve as evidence that I **ever was** such a citizen of the United States[2] indicated
13 above. In fact, the opposite is true: **I have NEVER been a citizen or a resident of the second definition of the "United**
States" appearing above and any presumption to the contrary asserted by the government is now and forever rebutted.

- 15 SECNAV Instruction 5510.30A (Secretary of the Navy Instruction 5510.30A) entitled **Department of the Navy Personnel**
16 **Security Program**, talks about the citizenship requirements for getting a U.S. government security clearance. It clearly
17 establishes that my status as a "U.S. national" and not and "U.S. citizen" in no way affects my ability to obtain or maintain
18 a security clearance with the United States Government. Here is what it says on page I-1 of Appendix I of that instruction:

19 **1. Only United States citizens are eligible for a security clearance, assignment to sensitive duties or access**
20 **to classified information.** When compelling reasons exist, in furtherance of the DON mission, including special
21 expertise, a non-U.S. citizen may be assigned to sensitive duties (see chapter 5) or granted a Limited Access
22 Authorization (see chapter 9) under special procedures.

23 **When this instruction refers to U.S. citizens, it makes no distinction between those who are U.S. citizens by**
24 **birth, those who are U.S. nationals,** those who have derived U.S. citizenship or those who acquired it through
25 naturalization. For the purpose of issuance of a security clearance, citizens of the Federate States of
26 Micronesia (FSM) and the Republic of the Marshall Islands are considered U.S. citizens.

27 [emphasis added]

- 28 You can view the above instruction yourself at the following web address:

29 <http://neds.nebt.daps.mil/551030.htm>

- 30 I affirm, under penalty of perjury, under the Common Law of America, without the "United States", that the foregoing is
31 true and correct, to the best of my current information, knowledge, and belief, per 28 U.S.C. §1746(1); and

- 32 I now affix my own signature to all of the above affirmations WITH EXPLICIT RESERVATION OF ALL MY RIGHTS
33 AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)

34 _____ (Natural Born Citizen of the several union states)

35 _____ (witness)

36 _____ (date)

¹¹ 9 Pet. 692, 34 U.S. 692, 699, 9 L. Ed. 276.

1

2 **3.6.8 Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United**
3 **States**

4 This document is to be sent to either the Attorney General of the United States or the Secretary of State of the United States
5 to establish your citizenship as a "ational" rather than a "U.S. citizen". The process behind the use of this form is
6 documented in [section 2.5.3.13](#) of the instructions. The document:

- 7 1. Establishes the equivalent of a legal, political, and commercial divorce from the United States.
8 2. Establishes you in the records of the government as a "national" and a "state national" pursuant to 8 U.S.C.
9 §1101(a)(21) and not a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401.
10 3. Establishes you as a "nonresident alien" not engaged in a "trade or business" as defined in 26 CFR §1.871-1(b)(i).
11 4. Establishes you as a "nontaxpayer" not subject to the Internal Revenue Code or the civil laws where you live.
12 5. Requests help from the government eliminating all forms of unlawful duress and prejudicial presumption which might
13 compel you to assume anything other than the above statuses.
14 6. Creates presumptions in your favor that will be useful as a defense in court should the government ever attempt to
15 prosecute you for a tax crime.

16 You may obtain this free document from:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #06.005
<http://sedm.org/Forms/FormIndex.htm>

17 Additional instructions for filling out this form appear below:

<http://famguardian.org/TaxFreedom/Forms/Emancipation/AmendCitizenship.htm>

18

1

2 **3.6.9 UCC Filing**

3 The document below is a Uniform Commercial Code (UCC) Filing to be provided to the Secretary Of State in your state. It
4 creates the equivalent of a lien against your strawman that gives you first rights over ALL your possessions and assets.
5 That claim supersedes the claims of all others, including the IRS, should they decide to lien your property or your name.
6 This form is usually filed along with a UCC1 form. For an example of such a form, refer to:

7 http://www.ss.ca.gov/business/ucc/ra_9_ucc_formsfees.htm

SECURITY AGREEMENT

NON-NEGOTIABLE

1 This Security Agreement is made and entered into this 19th day of February 2001 by and between TAKE IT NOMORE,
2 DEBTOR, hereinafter "DEBTOR", SOCIAL SECURITY ACCOUNT NUMBER 123-45-6789, and Take It; Nomore;,
3 Secured Party, hereinafter "Secured Party", Employer Identification Number 123456789. The Parties, hereinafter "Parties",
4 are identified as follows:
5
6

7 **DEBTOR**

8
9 TAKE IT NOMORE
10 P.O. BOX 77
11 GREENTOWN, SC 29602
12 Social Security Account Number 123-45-6789
13

14 **Secured Party**

15
16 Take It Nomore
17 c/o 3300-D North Main Street #303
18 [29621] Anderson
19 SOUTH CAROLINA
20 Employer Identification Number 123456789
21

22 NOW, THEREFORE, the Parties agree as follows:
23

AGREEMENT

25 In consideration for Secured Party providing certain accommodations to DEBTOR including, but not limited to, Secured
26 Party:
27

- 28 1. Constituting the source, origin, substance, and being, i.e. basis of "preexisting claim", from which the existence of
29 DEBTOR was derived, and the basis upon which DEBTOR is able to function as a transmitting utility, i.e., serve as a
30 conduit for the transmission of goods and services in Commercial Activity, and interact, contract, and exchange goods,
31 services, obligations, and liabilities in Commerce with other Debtors, corporations, and artificial persons;
32
- 33 2. Signing by accommodation for DEBTOR in all cases whatsoever wherein any signature of DEBTOR is required;
34
- 35 3. Issuing a binding commitment to extend credit or for the extension of immediately available credit, whether or not
36 drawn upon and whether or not a chargeback is provided for in the event of difficulties in collection;
37
- 38 4. Providing the security for payment of all sums due or owing, or to become due or owing, by
39 DEBTOR;
40
- 41 5. Constituting the source of the assets, via the sentient existence, exercise of faculties, and labor of Secured Party,
42 that provide the valuable consideration sufficient to support any contract which DEBTOR may execute or to
43 which DEBTOR may be regarded as bound by any person whatsoever,

44
45 DEBTOR hereby confirms voluntary entry of DEBTOR into the Commercial Registry and transfers and
46 assigns to Secured Party a security interest in the Collateral described herein below.
47

FIDELITY BOND

- 1 Know all men by these presents, that DEBTOR, TAKE IT NOMORE, establishes this bond in favor of Secured Party, Take
2 It Nomore, in the sum of present Collateral Values up to the penal sum of One Hundred Billion United States Dollars
3 (\$100,000,000,000.00), for the payment of which bond, well and truly made, DEBTOR binds DEBTOR and DEBTOR'S
4 heirs, executors, administrators, and third-party assigns, jointly and severally, by these presents.
- 5 The condition of the above bond is: Secured Party covenants to do certain things on behalf of DEBTOR, as set forth above
6 in Agreement, and DEBTOR, with regard to conveying goods and services in Commercial Activity to Secured Party,
7 covenants to serve as a transmitting utility therefore and, assurance of fidelity, grants to Secured Party a Security Interest in
8 the herein-below described collateral.
- 9 This bond shall be in force and effect as of the date hereon and until the DEBTOR'S Surety, Take It Nomore, is released
10 from liability by the written order of the UNITED STATES GOVERNMENT and provided that said Surety may cancel this
11 bond and be relieved of further liability hereunder by delivering thirty-(30-) day written notice to DEBTOR. No such
12 cancellation shall affect any liability incurred or accrued hereunder prior to the termination of said thirty-(30-) day period.
13 In such event of notice of cancellation, DEBTOR agrees to reissue the bond before the end of said thirty-(30-) day period
14 for an amount equal to or greater than the above-stated value of this Security Agreement, unless the Parties agree otherwise.
15
16

17 INDEMNITY CLAUSE

- 18 DEBTOR, without the benefit of discussion or division, does hereby agree, covenant, and undertake to indemnify, defend,
19 and hold Secured Party harmless from and against any and all claims, losses, liabilities, costs, interests, and expenses,
20 hereinafter referred to as "Claims" or "Claim", which Claims include, without restriction, all legal costs, interests, penalties,
21 and fines suffered or incurred by Secured Party, in accordance with Secured Party's personal guarantee with respect to any
22 loan or indebtedness of DEBTOR, including any amount DEBTOR might be deemed to owe to any creditor for any reason
23 whatsoever.
- 24
25 Secured Party shall promptly advise DEBTOR of any Claim and provide DEBTOR with full details of said Claim,
26 including copy of any document, correspondence, suit, or action received by or served upon Secured Party. Secured Party
27 shall fully cooperate with DEBTOR in any discussion, negotiation, or other proceeding relating to any Claim.
28

29 OBLIGATIONS SECURED

- 30 The security interest granted herein secures any and all indebtedness and liability whatsoever of DEBTOR to Secured
31 Party, whether direct or indirect, absolute or contingent, due or to become due, existing or hereafter arising, and however
32 evidenced.

33 COLLATERAL

- 35 The collateral to which this Security Agreement pertains includes, but is not necessarily limited to, all herein below
36 described personal and real property of DEBTOR, now owned or hereafter acquired by DEBTOR, in which Secured Party
37 holds, all interest, DEBTOR retains possession and use, and rights of possession and use, of all collateral, and all proceeds,
38 products, accounts and fixtures, and the Orders therefrom, are released to DEBTOR.
- 39 Before any of the below-itemized property can be disbursed, exchanged, sold, tendered, forfeited, gifted, transferred,
40 surrendered, conveyed, destroyed, disposed of, or otherwise removed from DEBTOR'S possession, Dishonor
41 Settlement Agreement Bill of Exchange #RA292884169-1 held by Secured Party must be satisfied in full and
42 acknowledgment of same completed.
43

1. All proceeds, products, accounts, and fixtures from crops, mine head, wellhead, with transmitting utilities, etc.;
2. All rents, wages, and income;
3. All land, mineral, water, and air rights;
4. All cottages, cabins, houses, and buildings;
5. All bank accounts, bank "safety" deposit boxes and the contents therein, credit card accounts,
6. mutual fund accounts, certificates of deposit accounts, checking accounts, savings accounts, retirement plan accounts, stocks, bonds, securities, and benefits from trusts;
7. All inventory in any source,
8. All machinery, either farm or industrial;
9. All boats, yachts, and water craft, and all equipment, accoutrements, baggage, and cargo affixed or pertaining thereto or stowed therein, including but not limited to: all motors, engines, ancillary equipment, accessories, parts, tools, instruments, electronic equipment, navigation aids, service equipment, lubricants, and fuels and fuel additives;
10. All aircraft, gliders, balloons, and all equipment, accoutrements, baggage, and cargo affixed or pertaining thereto stowed therein, including but not limited to: all motors, engines, ancillary equipment, accessories, parts, tools, instruments, electronic equipment, navigation aids, service equipment, lubricants, and fuels and fuel additives;
11. All motor homes, trailers, mobile homes, recreational vehicles, house, cargo, and travel trailers, and all equipment, accoutrements, baggage, and cargo affixed or pertaining thereto or stowed therein, including but not limited to: all ancillary equipment, accessories, parts, service, equipment, lubricants, and fuels and fuel additives;
12. All livestock and animals, and all things that are required for the care, feeding, use, and husbandry thereof;
13. All vehicles, autos, trucks, four-wheel vehicles, trailers, wagons, motorcycles, bicycles, tricycles, wheeled or track conveyances, a water-jet ski, snowmobile;
14. All computers, computer-related equipment and accessories, electronically stored files or data, personal computers, laptop computers, palm pilot, printers, scanners, telephones to include mobile and cell telephones, electronic equipment office equipment, and machines;
15. All visual reproduction systems, aural reproduction systems, motion pictures, films, video tapes, audio tapes, sound tracks, compact discs, phonograph records, film, video and aural production equipment, cameras, projectors, and musical instruments;
16. All books, booklets, pamphlets, treatises, treatments, monographs, stories, written material, libraries, plays, screenplays, lyrics, songs, music, literary royalties, "ghostwriter" fee due;
17. All books and records of DEBTOR;
18. All Trademarks, Registered Marks, copyrights, patents, proprietary data and technology, invention, royalties, good will;
19. All scholastic degrees, trade certifications, and certificates of completion, diplomas, honors, awards, meritorious citations;
20. All records, diaries, journals, photographs, negatives, transparencies, images, video footage, file footage, drawings, sound records, audio tapes, video tapes, computer production or storage of all kinds whatsoever, of DEBTOR;

- 1 21. All fingerprints, footprints, palm prints, thumb prints, brain "fingerprint", RNA materials, DNA materials, genetic
2 code, blood and blood fractions, biopsies, surgically removed tissue, bodily parts, organs, hair, teeth, nails, semen,
3 urine, other bodily fluids or matter, voice-print, retinal image, and the descriptions thereof, and all other corporal
4 identification factors, and said factors' physical counterparts, in any form, and all records, record numbers, and
5 information pertaining thereto;
- 6 22. All biometric data, records, information, and processes not elsewhere described, the use
- 7 23. thereof, and the use of the information therein or pertaining thereto;
- 8 24. All rights to obtain, use, request, or refuse or authorize the administration of, any food, beverage,
9 nourishment, or water, or any substance to be infused or injected into, or affecting the
- 10 25. body by any means whatsoever;
- 11 26. All rights to request, refuse, or authorize the administration of, any drug, manipulation, material, process,
12 procedure, ray, or wave which alters, or might alter the present or future state of the body,
- 13 27. mind, spirit, or will by any means, method, or process whatsoever;
- 14 28. All keys, locks, lock combinations, encryption codes or keys, safes, secured places, all security devices, security
15 programs, and any software, machinery, or devices related thereto;
- 16 29. All rights to access and use utilities: upon payment of the same unit costs as the comparable units of usage offered
17 to most-favored customers, including cable, electricity, garbage, gas, internet; satellite, sewage, telephone, water,
18 www, and all other methods of communication, energy transmission, and food or water distribution;
- 19 30. All rights to barter, buy, contract, sell, or trade ideas, products, services, or work;
- 20 31. All rights to create, invent, adopt, utilize, promulgate any system or means of currency, money, medium of
21 exchange, coinage, barter, economic exchange, bookkeeping, record-keeping, and the like;
- 22 32. All rights to use any free, rented, leased, fixed or mobile domicile, as though same were a permanent domicile,
23 free from requirement to apply for or obtain any government license or permission and free from intrusion or
24 surveillance, by any means, regardless of duration of lease period, so along as any required lease is currently paid
25 or a subsequent three-day grace period has not expired;
- 26 33. All rights to manage, maneuver, direct, guide, or travel in any form of an automobile or motorized conveyance
27 whatsoever without any requirement to apply for or obtain any government license, permit, certificate, or
28 permission of any kind whatsoever;
- 29 34. All rights to marry and procreate children, and to rear, educate, train, guide, and spiritually enlighten any such
30 children without any requirement to apply for or obtain any government license, permit, certificate, or permission
31 of any kind whatsoever;
- 32 35. All rights to buy, sell, trade, grow, raise, gather, hunt, trap, angle, and store food, fiber and raw materials for
33 shelter, clothing, and survival;
- 34 36. All rights to exercise freedom of religion, worship, use of sacraments, spiritual practice, and expression without
35 any abridgment of free speech, or the right to publish, or the right to peaceably assemble, or the right to petition
36 Government for redress of grievances, or petition any military force of the United States for physical protection
37 from threats to the safety and integrity of person or property from either "public" or "private" sources;
- 38 37. All rights to keep and bear arms for self-defense of self, family, and parties entreating physical protection of
39 person, or property;

- 1 38. All rights to create, preserve, and maintain inviolable, spiritual sanctuary and receive into the same any and all
2 parties requesting safety and shelter;
- 3 39. All rights to create documents of travel of every kind whatsoever, including those signifying
- 4 40. Diplomatic status and immunity as a free, independent, and sovereign state-in-fact;
- 5 41. All claims of ownership or certificates of title to the corporeal and incorporeal hereditaments, hereditary
6 succession, and all innate aspects of being, i.e., mind, body, soul, free will, faculties, and self;
- 7 42. All rights to privacy and security in person and property, including but not limited to all rights to safety and
8 security of all household or sanctuary dwellers or guests, and all papers and effects belonging to DEBTOR or any
9 household or sanctuary dwellers or guests, against governmental, quasi-governmental, or private intrusion,
10 detainer, entry, seizure, search, surveillance, trespass, assault, summons, or warrant, except with proof of superior
11 claim duly filed in the Commercial Registry by any such intruding party in the private capacity of such intruding
12 party, notwithstanding whatever purported authority, warrant, order, law, or color of law may be promulgated as
13 the authority for any such intrusion, detainer, entry, seizure, search, surveillance, trespass, assault, summons, or
14 warrant;
- 15 43. All names used and all Corporations Sole executed and filed, or to be executed and filed, under said names;
- 16 44. All intellectual property, including but not limited to all speaking and writing;
- 17 45. All signatures;
- 18 46. All present and future retirement incomes, and rights to such incomes, issuing from any of
- 19 47. DEBTOR'S accounts;
- 20 48. All present and future medical and healthcare rights, and rights owned through the survivorship, from any of
21 DEBTOR'S accounts;
- 22 49. All applications, filings, correspondence, information, identifying marks, image licenses or travel documents,
23 materials, permits, registrations, and records and records numbers held by any entity, for any purpose, however
24 acquired, as well as the analyses and uses thereof, and any use of any information and images contained therein,
25 regardless of creator, method, location, process, or storage form, including all processed algorithms analyzing,
26 classifying, comparing, compressing, displaying, identifying, processing, storing, or transmitting said applications,
27 filings, correspondence, information identifying marks, image licenses or travel documents, materials, permits,
28 registrations, and records and records numbers, and the like;
- 29 50. All library cards;
- 30 51. All credit, charge, and debit cards, and mortgages, notes, applications, card numbers, and
- 31 52. associated records and information;
- 32 53. All traffic citations/tickets,
- 33 54. All parking citations/tickets;
- 34 55. All tax correspondence, filings, notices, coding, record numbers, and any information contained therein, wherever
35 and however located, and no matter by whom said information was obtained, compiled, codified, recorded, stored,
36 analyzed, processed, communicated, or utilized;
- 37 56. All precious metals, bullion, coins, jewelry, precious jewels, semiprecious stones, mounts, and any storage boxes
38 within which said items are stored;

57. All bank accounts, bonds, certificates of deposit, drafts, futures, options, life insurance policies both fixed and variable, annuities both fixed and variable, investment securities, Individual Retirement Accounts, money market accounts, pension plans, deferred compensation plans, SEP-Individual Retirement Accounts, or other retirement plans as may come into existence or use, stocks, stock options, warrants, mutual funds, notes, options, puts, savings accounts, 401-K's, and commodities;
 58. All cash, coins, coins of collector and/or historic value, money, Federal Reserve Notes, and Silver Certificates, stamps and stamps of collector and/or historic value;
 59. All drugs, herbs, medicine, medical supplies, cultivated plants, growing plants, inventory, ancillary equipment, supplies, propagating plants, and seeds, and all related storage facilities and supplies;
 60. All products of and for agriculture, and all equipment, inventories, supplies, contracts, accoutrements involved in the planting, tilling, harvesting, processing, preservation, and storage of all products of agriculture;
 61. All farm, lawn, and irrigation equipment, accessories, attachments, hand-tools, power-tools, survey equipment, implements, service equipment, parts, and supplies;
 62. All fuel, fuel tanks, containers, and involved or related delivery systems;
 63. All metal-workings, woodworking, and other such machinery, and all ancillary equipment, accessories, consumables, power-tools, hand-tools, inventories, storage cabinets, toolboxes, work benches, shops, and facilities;
 64. All camping, fishing, hunting, and sporting equipment, and, all special clothing, materials, supplies, and baggage related thereto;
 65. All rifles, shotguns and guns;
 66. All radios, televisions, communication equipment, receivers, transceivers, transmitters, antennas, and towers, and all ancillary equipment, supplies, computers, software programs, wiring, and related accoutrements and devices;
 67. All power-generating machines or devices, and all storage, conditioning, control, distribution, wiring, and ancillary equipment pertaining or attached thereto;
 68. All computers and computer systems and the information contained therein, as well as all ancillary equipment, printers, and data compression or encryption devices and processes;
 69. All office and engineering equipment, furniture, ancillary equipment, drawings, tools, electronic paper files, and items related thereto;
 70. All water wells and well-drilling equipment, and all ancillary equipment, chemicals, tools, and supplies;
 71. All shipping, storing, and cargo containers and chassis, truck trailers, vans, and the contents thereof, whether on-site, in transit, or in storage anywhere;
 72. All building materials and prefabricated buildings, and all components or materials pertaining thereto, before or during manufacture, transportation, storage, building, erection, or vacancy while awaiting occupancy thereof, to include drawings, plans drawings both computer generated and hand drawn and blueprints;
 73. All communications and data, and the methods, devices, and forms of information storage and retrieval, and the products of any such stored information;
 74. All books, drawings, magazines, manuals, and reference materials regardless of physical form;
 75. All artwork, paintings, etchings, photographic art, lithographs, and serigraphs, and all frames and mounts pertaining or affixed thereto;

- 1 76. All food, and all devices, tools, equipment, vehicles, machines, and related accoutrements
- 2 77. involved in food preservation, preparation, growth, transport, and storage;
- 3 78. All construction machinery and all ancillary equipment, tools, supplies, materials, fuels, fuel additives, supplies,
4 materials, and service equipment pertaining thereto;
- 5 79. All medical, dental, optical, prescription, and insurance records, records number, and information contained in any
6 such records or pertaining thereto;
- 7 80. The Will of DEBTOR, the Estate plans of DEBTOR;
- 8 81. All inheritances gotten or to be gotten;
- 9 82. All wedding bands and rings, watches, wardrobe, and toiletries;
- 10 83. All radios, televisions, household goods and appliances, linen, furniture, kitchen utensils, cutlery, tableware,
11 cooking utensils, pottery, antiques;
- 12 84. All businesses, corporations, companies, trusts, partnerships, limited partnerships, organizations, limited liability
13 companies, proprietorships, patents, copyrights, trademarks and the like, now owned or hereafter acquired or
14 established, and all books and records thereof and therefrom, all income therefrom, and all accessories, accounts,
15 equipment, information, electronically stored data, inventory, money, accounts receivable, spare parts, and
16 computer software pertaining thereto;
- 17 85. All packages, parcels, envelopes, or labels of any kind whatsoever which are addressed to, or intended to be
18 addressed to DEBTOR, whether received or not received by DEBTOR;
- 19 86. All telephone numbers, customer lists, and customer records and information regardless of how the information is
20 stored and kept;
- 21 87. Any property not specifically listed, named, or specified by make, model, serial number, etc. expressly herewith
22 included as collateral of DEBTOR.

24 ADVISORY

- 25
26 DEBTOR agrees to notify all of DEBTOR'S former creditors, would-be creditors, and any would-be purchasers of any
27 herein-described Collateral, of this Security Agreement, and all such personages are expressly so-noticed herewith.
28
29 This Security Agreement is accepted for value, property of Secured Party, and is not dischargeable in Bankruptcy court as
30 Secured Party's property is exempt from a third-party levy.
31
32 This Security Agreement devolves on Secured Party's heirs and assigns, who are equally as authorized, upon taking title to
33 this Security Agreement, as Secured Party to hold and enforce said Security Agreement via non-negotiable contract, devise,
34 or any lawful commercial remedy.

36 DEFAULT

- 37
38 The following shall constitute the events of default hereunder:
39

- 1 1. Failure by DEBTOR to pay any debt secured hereby when due;
 - 2
 - 3 2. Failure by DEBTOR to perform any obligations secured hereby when required to be performed; or
 - 4
 - 5 3. Any breach of any warranty by DEBTOR contained in this Security Agreement.

SIGNATURES

Secured Party accepts all signatures in accord with UCC § 3-419.

TAKE IT NOMORE, DEBTOR

Take It Nomore, Secured Party

1

2 3.6.10 Letter to County Assessor to Remove SSN from Your Real Property

3 This letter is intended to be sent to your County Assessor to remove the Social Security Number or Taxpayer ID Number
4 from your real property. Send this letter after you have expatriated your U.S.** citizenship, so that you no longer have a
5 valid SSN.

6

1

2 **3.6.11 Request for Certificate of non-Citizen National Status**

3 The letter below is to be sent as an attachment to a U.S. Department of State form FS-581 and is used to request from the
4 U.S. Department of State a "Certificate of non-Citizen National Status". It should be sent along with a check for \$35, a
5 certified and notarized copy of your birth or naturalization certificate, and the form FS-581. The procedures for using this
6 form are covered in section 3.5.3.13 of this book entitled "IMPORTANT: Change your U.S. citizen status".

1 <<ADDRESS>>
2 <<CITY>>, <<STATE>> <<ZIP>>
3 <<PHONE>>
4 <<EMAIL ADDRESS>>
5 <<DATE>>

6
7
8
9
10
11 The Honorable Colin L. Powell
12 Secretary of State
13 U.S. Department of State
14 Washington, DC 20520
15 Certified Mail: _____

16
17 Enclosure(s):

- 18 a) Certified copy of Certificate of Naturalization by Notary or Certified Copy of Birth Certificate (certified by the
19 notary stamp at the end of this letter)
20 b) Affidavit as Oath of Allegiance of _____ (name of state) Citizenship and of Non- U.S. Citizen Status.
21 Dept. of State form DS-11.
22 c) Social Security Administration Regulation on Citizenship Status, Program Operations Manual (POM), section RS
23 00204.015 available at: <http://policy.ssa.gov/poms.nsf/lnx/0300204015>
24 d) FS-581 – Questionnaire Information for Determining U.S. Citizenship
25 e) 7 FAM 1113 Definitions under the Immigration and Naturalization Act
26 f) Why you are a “U.S. national” and not a “U.S. citizen”
27 g) Check for Payment
28 h) Copy of last U.S. passport (optional)

29 Re: Application Non-Citizen Certificate

30 I am herein the person in compliance with the provisions of **8 USC 1452(b)(1) and (2)**, and I hereby apply for a
31 *Certificate of Non-Citizen National Status* from the Secretary of State pursuant to 8 USC 1452(b)(1) and (2). Any record of
32 my being a “U.S. citizen” is in error and must be corrected promptly by you pursuant to the **Privacy Act**, 5 U.S.C. 552
33 a(d)(2), **Freedom of Information Act** 5 U.S.C. 552(a)(2), **Federal Tort Claims Act** 28 U.S.C. 1346, 2671-2680 and the
34 **Administrative Procedures Act**. 5 U.S.C. 551-559

35 This not an expatriation of “U.S. Nationality” or American citizenship as applicant did welcome such status by way of
36 naturalization or birth in a _____ (name of state) Court by becoming a Citizen of _____ (name of state)
37 and a “U.S. National” under the authority of 8 U.S.C. §1408(2). The status of “U.S. citizen” under section 1 of the
38 Fourteenth Amendment has never been applied for or requested and applicant did not and does not wish to have such
39 privileged citizenship conferred upon him. Any such presumptions of Applicant being a “U.S. citizen” are in error. If in
40 the event that it is determined that applicant is a “U.S. citizen” even though applicant did not apply for such citizenship it
41 shall be considered by the applicant that he has voluntarily abandoned any such “U.S. citizen” status **nunc pro tunc** or from
42 the date of the conference of any such alleged citizenship.

43 Please do not cite as your authority for denying this request Section 308(1) of the Immigration and Nationality Act, which
44 is 8 U.S.C. §1408(1), since I do not claim to be born in a possession or territory of the federal United States. Such a claim
45 on your part would be frivolous and unwarranted. I instead emphasize that I was born outside the federal United States to
46 parents who were both “non-citizen U.S. nationals” under the authority of 8 U.S.C. §1408(2) and at least one of whom
47 resided in the federal United States at one time during their lifetime.

48 I have executed a form a Oath of Allegiance, DS-11, form FS-581 Information for Determining U.S. Citizenship and have
49 provided documentary proof of my non -U.S. citizen status as a “national of the United States” or a “U.S. national” ONLY.

1 I hereby apply for a certificate of U.S. Non-Citizenship National Status pursuant to **8 U.S.C. 1452(b)(1)&(2) and for a**
2 **U.S. National Passport. Your authority to issue such certificate is:**

3 8 U.S.C. 1452(b)(1)&(2)

4 *Section 1452. Certificates of citizenship or U.S. non-citizen national status; procedure*

5 ** (b); proof; oath of allegiance*

6 *A person who claims to be a national, but not a citizen, of the United States may apply to the Secretary of State*
7 *for a certificate of non-citizen national status. Upon - (1) proof to the satisfaction of the Secretary of State*
8 *that the applicant is a national, but not a citizen, of the United States*

9 **And:**

10 *Public Law 99-396 Section 16(c)*

11 *Certificates Of Non-Citizen National Status; \$35 Limit On Fees For Processing Applications*

12 *Section 16(c) of Pub. L. 99-396 provided that: "The Secretary of State may not*
13 *impose a fee exceeding \$35 for the processing of an application for a certificate*
14 *of non-citizen national status under section 341(b) of the Immigration and*
15 *Nationality Act (8 U.S.C. 1452(b))....."*

16 To prove the requirements please find enclosures listed above.

17 I would like to remind you that the act of either remaining a "U.S. citizen" or becoming one is a voluntary, revocable act
18 according to the U.S. Supreme Court in the case of **United States v. Cruikshank**, 92 U.S. 542 (1875). All citizenship is a
19 product of intent and domicile, and it has never been my intent to be a "U.S. citizen" as defined in 8 U.S.C. §1401 while it
20 has always been my intent to be a "U.S. National" under 8 U.S.C. §1408 and 1452:

21 *"The fourteenth amendment does not make a resident in a state a citizen of such state, unless he intends, by*
22 *residence therein, to become a citizen."*

23 *"Citizenship' and 'residence,' as has often been declared by the courts, are not convertible terms. Parker v.*
24 *Overman 18 How. 141; Robertson v. Cease, 97 U.S. 648; Grace v. American Cent. Ins. Co., 109 U.S. 283; S.C.*
25 *3 Sup.Ct. Rep. 207; Prentiss v. Barton, 1 Brock. 389. Citizenship is a status or condition, and is the result of*
26 *both act and intent. An adult person cannot become a citizen of a state by simply intending to, nor does any*
27 *one become such citizen by mere residence. The residence and the intent must co-exist and correspond; and*
28 *though, under ordinary circumstances, the former may be sufficient evidence of the latter, it is not*
29 *conclusive, and the contrary may always be shown; and when the question of citizenship turns on the*
30 *intention with which a person has resided in a particular state, his own testimony, under ordinary*
31 *circumstances, is entitled to great weight on the point.*

32 [...]

33 *"But, certainly, it was not the intention of the [Fourteenth] amendment to make any citizen of the United*
34 *States a citizen of any particular state against his will*, in which the exigencies of his business, his social
35 *relations or obligations, or other cause, might require his presence for a greater or less length of time, without*
36 *any intention on his part to become such citizen. "The better opinion seems to be that a citizen of the United*
37 *States is, under the amendment, *prima facie* a citizen of the state wherein he resides, and cannot arbitrarily be*
38 *excluded therefrom by such state, but that he does not become a citizen of the state against his will, and*
39 *contrary to his purpose and intention to retain an already acquired citizenship elsewhere. The amendment is a*
40 *restraining on the power of the state, but not on the right of the person to choose and maintain his citizenship or*
41 *domicile; but it protects him in the exercise of that right by making him a citizen of that state in which he may*
42 *choose to reside with such intention. In Robertson v. Cease, 97 U.S. 648, the court held that, for the purpose of*
43 *giving the jurisdiction to the circuit court, an allegation that a party is a resident of a particular state is not*
44 *equivalent to an allegation that he is a citizen thereof, for the reason, as suggested by Mr. Justice Harlan, that,*
45 *even under the amendment, mere residence in a state does not necessarily or conclusively prove one to be a*
46 *citizen thereof. And if an allegation of residence in a state is not necessarily, even under the amendment, the*
47 *equivalent of an allegation of citizenship, then the mere fact of residence in a state is not necessarily the*
48 *equivalent of citizenship." [Sharon v. Hill, 26 F.337 (1885), Emphasis added]*

1 The decision to abandon one's "U.S. citizen" status while retaining their "national" status under 8 U.S.C. §1401 is
2 guaranteed by 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940) and you have no lawful delegated authority to
3 deny this request. If you believe otherwise, then please provide evidence of same, including a delegation of authority order
4 that authorizes you to make such a determination. Thank you very much for your prompt and courteous compliance with
5 this request.

6 If you have doubts or concerns about the facts and law appearing in this document, I encourage you to read sections 4.11
7 through 4.11.11 of the following free document, which completely and thoroughly explains and substantiates everything I
8 have just told you:

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

10 You are also encouraged to consult Enclosure (f) for a detailed explanation of why I am a "U.S. national" and not a "U.S.
11 citizen".

12 I would also like a passport issued to me as a "non-citizen U.S. national". I have *not* provided a Socialist Security Number
13 with Encl. (b) and you may NOT lawfully penalize me for not providing one because:

- 14 1. I never requested one.
15 2. One may have been assigned but it was assigned without my consent and is used under duress.
16 3. I have a right to not incriminate myself under the Fifth Amendment to the U.S. Constitution.
17 4. The U.S. Constitution in Article 1, Section 10 forbids Bills of Attainder, which are penalties imposed against
18 natural persons such as myself by the government absent a court order accompanying a criminal act.
19 5. There are no implementing regulations under 26 U.S.C. §6029E that authorize you to penalize natural persons as
20 required by 26 U.S.C. §7805. See <http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm>
21 for further details.

22 In the event that you refuse to comply with this request to provide said requested "Certificate of non-citizen national status"
23 upon this demand within 45 days of receipt of this notice, the event of your default and/or failure to respond shall make my
24 original copy of this notice into said certificate. Please notify all appropriate government agencies within your jurisdiction
25 of this change in my Lawful citizenship status.

26 Please include in your response a copy of the completed DS-11 passport form that you have added your annotations to if
27 you issue a passport to me as a U.S. National. I request that the copy that you provide of this document be certified so that
28 it may be used as evidence in any legal proceedings that might relate to my citizenship status.

29 I declare under penalty of perjury from without the United States under the Laws of _____(statename) and in
30 accordance with 28 U.S.C. §1746(1) that the foregoing facts and statements made by me are true, correct, and complete to
31 the best of my knowledge and ability.

32 Sincerely,

33

34

35 <<NAME>>

36

37

AFFIDAVIT OF SERVICE AND JURAT

40 STATE OF _____)
41 COUNTY OF _____)

1 I, _____, the undersigned mailer/server, being of sound mind and under no duress, do hereby
2 certify, attest and affirm that the following facts are true and correct, to wit:
3

4 1. On _____ before me _____ personally appeared _____
5 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
6 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
7 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.
8

9 2. That, at the city of _____, County of _____ and the State of _____, on the _____,
10 200_____, that, on behalf of (name) _____, a natural person, the undersigned personally deposited the
11 following documents (listed below) inside the envelope, sealed them and mailed them via **U.S. Certified Mail**, to wit:

12 Their letter and the following enclosure(s):

- 13 a) Certified copy of Certificate of Naturalization by Notary or Certified Copy of Birth Certificate (certified by the
14 notary stamp at the end of this letter)
15 b) Affidavit as Oath of Allegiance of _____(name of state) Citizenship and of Non- U.S. Citizen Status.
16 Dept. of State form DS-11.
17 c) Social Security Administration Regulation on Citizenship Status, Program Operations Manual (POM), section RS
18 00204.015 available at: <http://policy.ssa.gov/poms.nsf/lnx/0300204015>
19 d) FS-581 – Questionnaire Information for Determining U.S. Citizenship
20 e) 7 FAM 1113 Definitions under the Immigration and Naturalization Act
21 f) Why you are a “U.S. national” and not a “U.S. citizen”
22 g) Check for Payment
23 h) Copy of last U.S. passport (optional)

27 Total of ____ () documents with combined total of _____ (____) pages.

28 3. That I personally mailed in the United States Postal Office, by

29 Certified Mail # _____, Return Receipt Requested, at said City and State, one
30 (1) complete set of **ORIGINAL** documents, as described in item 2 above, properly enveloped and addressed to:

32 The Honorable Colin L. Powell
33 Secretary of State
34 U.S. Department of State
35 Washington, DC 20520

36 4. That I am at least 18 years of age;

37 5. That I am not related to _____ by blood, marriage, adoption, or employment, but serve as a “disinterested
38 third party” (herein “Server”); and further,

39 6. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

40 7. That the copy of the birth certificate included as enclosure (a) is certified to be a true copy of the original provided to
41 me by the person mailing this letter.

42 I now affix my signature to these affirmations.

1 (Signature): _____, Mailer/Server

2 (Printed name): _____

3 Witness my hand and official seal.

4

5

6

7

8

9

10 Signature of Notary: _____

1

2 **3.6.12 Request for Certified Passport Records**

3 This letter is used as part of our citizenship correction/amendment process. It is sent after you have followed step 3.13 and
4 gotten a passport as a "national of the United States" using the modified DS-11 form we provide. The letter should be sent
5 to the Department Of State FOIA office no sooner than about three months after you get your passport to ensure that the
6 paperwork has been sent to Washington D.C. and archived before you go asking for it. The result of this letter should be a
7 certified copy of your modified DS-11 form which properly reflects your true status as a "non-citizen national of the United
8 States" under [8 U.S.C. §1408](#) and 1452. The certified copy of your approved DS-11 is a substitute for the "Certificate of
9 non-citizen National Status" that you can request under [8 U.S.C. §1452](#), and asking for it is necessary because the
10 Department of State has positively refused its legal duty under [8 U.S.C. §1452](#) to issue "Certificates of non-citizen national
11 status". See the following link for an explanation of this situation:

12 http://travel.state.gov/noncit_cert.html

1 **<<NAME>>**
2 Without Prejudice
3 **<<ADDRESS>>**
4 **<<CITY>>, <<STATE>> <<ZIP>>**
5 **<<DATE>>**
6
7
8
9
10
11 SENT VIA CERTIFIED MAIL #
12
13 Department of State
14 Passport Services
15 Research and Liaison Section
16 Room 500
17 1111 19th Street, N.W.
18 Washington, D.C. 20524-1705
19
20 Enclosures:
21 1. \$30 Check.
22
23 **SUBJECT: Request for Certified Passport Records**
24
25 Dear Sir:
26
27 This correspondence constitutes a formal request for CERTIFIED/AUTHENTICATED passport records for the following individual, which is me:
28
29 Name: **<<NAME>>**
30 Passport Number: **<<PASSPORT NUMBER>>**
31 Date of Birth: **<<DATE OF BIRTH>>**
32 Place of Birth: **<<PLACE OF BIRTH>>**
33 Day time phone number: **<<PHONE>>**
34 Email address: **<<EMAIL ADDRESS>>**
35 Mailing address: See above
 Reason for request: To be used as proof of citizenship under Federal Rule of Evidence 902

36 **IMPORTANT:** The above information and everything appearing in this letter is COPYRIGHTED. Out of respect for my
37 Fourth Amendment rights and my rights to the copyright, the information appearing in this letter or its enclosures may not
38 be entered into or stored within any electronic government information system, nor shared with any agency or
39 instrumentality of the United States government other than you, personally, and as required in the immediate performance
40 of the official function requested in this letter. Likewise, the content of the letter and the information appearing herein may
41 not be shared with any private or federal agency outside of the Department of State, and then only as required to fulfill the
42 request made in this letter.

43 The method of authentication requested is for a certified copy using the seal of the Secretary of State. Pursuant to your
44 website, a \$30 check is provided as enclosure 1 for the purposes of paying for the authentication.

45 PLEASE EXPEDITE SATISFACTION OF THIS REQUEST. The information will be used in litigation.

46 Thank you kindly for your cooperation in this most important matter. I certify under penalty of perjury under the laws of
47 the United States of America from without the "United States" and in accordance with 28 U.S.C. §1746(1) that the
48 foregoing facts are true, correct, and complete to the best of my knowledge and ability, but *only* when litigated with a jury
49 trial in a state court where my domicile (not "residence", but "domicile") is.
50

1 Sincerely,

2

3

4

5

6 <<NAME>>

7 All rights reserved without prejudice, UCC 1-207

8

9

NOTARY PUBLIC'S JURAT

10 BEFORE ME, the undersigned authority, a Notary Public, of the County of _____
11 _____, Republic of _____(statename), this _____ day of _____, 20____,
12 _____ the above named individual did personally appear and was identified by driver's
13 license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing is true to the best of
14 his/her knowledge and belief.

15

16 WITNESS my hand and official seal.

17

18

19

20

21

22

23

24

25

26 /s/ _____ SEAL

27 Notary Public

28

29 My Commission Expires On:

1

2 **3.6.13 Attachment to Government Form Which Asks for Social Security Number**

3 The next letter is intended to be attached to any government form in which:

- 4 1. A Social Security Number is demanded.
5 2. You don't want to have or use a Social Security Number (SSN) and you feel that it violates your rights.
6 3. You are told that the form or application cannot be processed without the number.

7 We first used this form as an addendum to a U.S. military ID application, in which an SSN was demanded, but it has been
8 made generic so that it is useful in many different circumstances and with many different types of forms. To use this form,
9 simply write above the signature on the government form you are signing the following:

10 *"Not valid and not consensual without the signed attachment, 2 pages."*

11 You might want to take along a witness with you when you try to submit the government form that accompanies this
12 attachment, so that the witness can sign an affidavit documenting discrimination by the clerk if the clerk refuses to accept
13 your application that contains the attachment or refuses to accept the application absent a Slave Surveillance Number. That
14 way you will have evidence you can use in court to prove that you were discriminated against and denied a right or benefit
15 based on your failure to use or disclose a Socialist Security Number. Make sure the affidavit that your witness signs is
16 notarized so that it becomes self-authenticating in court under Federal Rule of Evidence 902.

1 **ATTACHMENT TO APPLICATION FOR:** _____
2 **FORM NUMBER:** _____
3 **MY NAME:** _____
4 **NAME OF GOVERNMENT CLERK PROCESSING APPLICATION:** _____
5 **DATE:** _____

6 This attachment forms an inseparable part of the Form_____ (form number) enclosed. The attached form is invalid and
7 submitted absent my consent without this attachment.

8 I, _____ (your name), wish to solemnly and plainly declare the following important
9 facts to posterity relating to this transaction with the government:

- 10 1. The attached application requires a Social Security Number.
11 2. I neither "have" nor want to obtain a Social Security Number. The one that is indicated on the form is wrong, should
12 not be relied upon, and should be removed from any and all government records because not doing so violates my
13 wishes and is non-consensual. In a free country, anything that is not consensual is unjust. See the Declaration of
14 Independence, which says that all just powers of government derive from the consent of the governed. This means that
15 anything not consensual is unjust.
16 3. The clerk processing the application, informs me that the system she is using will not work without a Social Security
17 Number. He or she has been afforded no reasonable way to respect my privacy and wishes in this case, which is
18 completely unacceptable and damaging to me personally.
19 4. Under 42 U.S.C. 408, it is a felony to compel the use or disclosure of Social Security Numbers.

20 **TITLE 42 - THE PUBLIC HEALTH AND WELFARE**
21 **CHAPTER 7 - SOCIAL SECURITY**
22 **SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS**

23 **Sec. 408. Penalties**

24 (a) In general
25 Whoever -...

26 (8) discloses, uses, or **compels the disclosure of the social security number of any person in violation of the**
27 **laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18**
28 **or imprisoned for not more than five years, or both.**

29 You will note that denying a right or benefit is a form of compulsion, and especially if there is no statute or regulation
30 that authorizes denying a right based on failure to disclose or use a Social Security Number.

- 31 5. It is also a violation of the First Amendment to be required to disclose a Social Security Number. The First
32 Amendment requires that the federal government may not interfere with my desire to NOT communicate certain
33 information such as identifying numbers. The Fourteenth Amendment applied the First Amendment to the state
34 governments as well. Here is what the Supreme Court of the United States said on this subject:

35 "*The right to speak and the right to refrain from speaking are complementary components of the broader*
36 *concept of 'individual freedom of mind.'*" *Wooley v. Maynard*, 430 U.S. 705 (97 S.Ct. 1428, 51 L.Ed.2d 752
37 (1977)

- 38 6. It is my wish and my belief, as a Christian, that it is my duty to completely separate my relationship with the
39 government from my private life, but the government is making that impossible in this case by forcing me to disclose
40 information about my private life that has nothing to do with my work performance, and which has a great possibility
41 that it will be used to incriminate me in a number of subtle ways that creates fear of God's (and government's) wrath
42 and real concern on my part:

43 **"Come out from among them [the unbelievers]**
44 **And be separate, says the Lord.**
45 **Do not touch what is unclean.**
46 And I will receive you.
47 I will be a Father to you,
48 And you shall be my sons and daughters,
49 Says the Lord Almighty."
50 [2 Corinthians 6:17-18, Bible, NKJV]

1 **"Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the**
 2 **Father is not in Him.** For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--
 3 -is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the
 4 will of God abides forever."

[1 John 2:15-17, Bible, NKJV]

5 "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity
 6 with God? **Whoever therefore wants to be a friend [citizen] of the world makes himself an enemy of God.**
 7 [James 4:4, Bible, NKJV]

8 "**Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble,**
 9 **and to keep oneself unspotted from the world [and the corrupted governments and laws of the world].**"
 10 [James 1:27, Bible, NKJV]

11 "And you shall be holy to Me, **for I the Lord am holy, and have separated you from the peoples, that you**
 12 **should be Mine.**" [Leviticus 20:26, Bible, NKJV]

13 "And I heard another voice from heaven saying, 'Come out of her [Babylon the Great Harlot], my people, lest
 14 you share in her sins, and lest you receive of her plagues.'" [Revelation 18:4, Bible, NKJV]

15 "I am a stranger in the earth;
 16 Do not hide Your commandments from me."
 17 [Psalms 119:19, Bible, NKJV]

18 "**I have become a stranger to my brothers,**
 19 **And an alien to my mother's children;**
 20 **Because zeal for Your house has eaten me up,**
 21 **And the reproaches of those who reproach You have fallen on me.**"
 22 [Psalms 69:8-9, Bible, NKJV]

- 23 7. It is also a violation of my religious beliefs as a Christian to use or obtain SSNs. The book of Revelations, Chapters 17
 24 and 18 in the Bible, calls them "the mark of the Beast" (see Rev. 13:16-18, Bible, New King James Version) and it
 25 calls "the beast" the political rulers in government (see Revelations 19:19, Bible, New King James Version). The
 26 government has no Constitutional authority to violate my First Amendment rights and religious beliefs and may not
 27 turn those rights into privileges as it is attempt to unlawfully do here, by withdrawing a privilege if I do not forfeit a
 28 right.

29 "It would be a palpable incongruity to strike down an act of state legislation which, by words of express
 30 divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by
 31 which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable
 32 privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,
 33 as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it
 34 sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it
 35 may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel
 36 the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender
 37 of all. It is inconceivable that guarantees embedded in the Constitution of the United States may thus be
 38 manipulated out of existence." [Frost v. Railroad Commission, 271 U.S. 583; 46 S.Ct. 605 (1926)]

- 39 8. It is also a violation of my Fifth Amendment rights, because the information provided can and probably will be used to
 40 incriminate me at one point or another and gives the government all kinds of ways to find out unrelated and personal
 41 information about me that I have no desire to disclose under any circumstance for any reason or any amount of money.
 42 9. Consequently, I am compelled unlawfully and under duress in violation of 42 USC 408 and the First Amendment to
 43 obtain and use an SSN in this case. The clerk, his/her supervisors, and the government agency which employs them
 44 are felons and criminals in this case and will be held individually and personally liable for their criminal trespass upon
 45 my Constitutional Rights and for perjuring the oath they took as public servants to support and defend the Constitution
 46 against all enemies, foreign and domestic. It is my intention to prosecute the government and/or its agents for this
 47 perjury and tort.

48 10. **COPYRIGHT LICENSE AGREEMENT:**

- 49 10.1. Notwithstanding any statute, regulation, or internal policy to the contrary, submission of this application DOES
 50 NOT constitute consent or permission to enter ANY of the information, and especially the incorrect SSN, into
 51 any electronic information system or to share the information with any third party, law enforcement, government,
 52 or agency.
 53 10.2. In fact, I insist under the authority of the Privacy Act, 5 U.S.C. 552a, and the First Amendment, that all
 54 identifying numbers, including SSN or TIN, that are related to me are COPYRIGHTED by me and are subject to
 55 disclosure ONLY under terms that I designate IN WRITING and IN ADVANCE for each specific instance of
 56 disclosure.

- 1 10.3. I insist that all identifying numbers relating to me be erased and completely eliminated and destroyed from the
2 records of the Department of the Navy, the Department of Defense, and the U.S. government in their entirety. If
3 this is not done, the penalty for violating the copyright shall be one million dollars. Acceptance of this
4 application constitutes consent and assent to the terms of this license agreement.
- 5 10.4. Government waives its right to use any of the information appearing on this document or the form attached or in
6 the records of the applicant for any of the following purposes, and violation constitutes a copyright violation for
7 which a one million dollar personal liability shall ensue for each occurrence:
- 8 10.4.1. Criminal prosecution. Instead, immunity is hereby granted by the government under 18 U.S.C. 6002.
9 10.4.2. Disclosure to any taxing organization or agency.

10 I declare that:

- 11 1. This application was completed outside the “United States” defined in most federal statutes, outside of federal
12 legislative jurisdiction, and outside of federal police powers, from within a state of the union on land not ceded to the
13 federal government.
- 14 2. The information provided, OTHER THAN the incorrect SSN, is true and correct under penalty of perjury in
15 accordance with 28 U.S.C. §1746(1) and only when litigated in a state court with a jury trial, but not in a federal court.
- 16 3. That even if the government asserts that the form or information was prepared or submitted on federal property,
17 Constitutional rights are still affected because of the invasion of privacy of the submitter which occurs during non-
18 working hours. Use of SSN's makes it completely impossible to separate one's work environment from their personal
19 life, because these numbers are also used for many, if not most personal matters as well, such as credit checks, opening
20 bank accounts, and taxes.

21 Signature of submitter: _____ Date: _____

22 Recipient or submitting witness signature: _____ Date: _____

1

2 **3.6.14 Passport Amendment Request**

3 <<ADDRESS>>

4 <<CITY>>, <<STATE>> <<ZIP>>CA 92124

5 Phone: (XXX) XXX-XXXX

Charleston Passport Center
 Attn: Amendments
 1269 Holland Street
 Charleston, SC 29405

Cert Mail#:

6

7 Subject: Passport Amendment Request, form DS-19, for passport #_____

8

9 Enclosures:

- 10 1. Completed Department of State Form DS-19: U.S. Passport Amendment/Validation Application
- 11 2. Original Passport, number _____.
- 12 3. Whitepaper entitled "Why you are a 'U.S. national' and not a 'U.S. citizen'"
- 13 4. Citizenship Questionnaire
- 14 5. Check for \$60 to expedite the request.

15

16 Dear Sir,

17 I am writing this letter to formally request that you modify or amend my United States of America Passport number
 18 _____ to add an amendment to Page 24 identifying me as a "non-citizen national of the United States" under
 19 the authority of [8 U.S.C. §1452](#). I will explain why in the remainder of this letter.

20 I have written the Department of State in the past and asked for a "certificate of non-citizen national status" under [8 U.S.C. §1452](#) and they have said that I should just request a passport instead with a special amendment at the end to indicate my status. The generic blue passport I have does not indicate my unique citizenship status but simply identifies me with "citizen/national" and I feel it is VERY important to be able to distinguish which of the two that I am. The French and Spanish translation of that phrase "citizen/national" uses the word "or" for the "slash", and so I could be one or the other and I want to make sure I know which one. That is what I am doing now: following the advice I was given by your agency. Attached find Enclosure (1) documenting all the details necessary to effect what I am requesting. Enclosure (2) is the passport which I would like modified. I have also included a check for \$60 to expedite my request. Facts pertinent to your determination on this request are as follows:

- 21 1. I was born in California and not within a federal area or possession within the state.
- 22 2. The definitions of words found in federal law confirm that the word "State" does not include states of the Union under
 23 Title 8, Aliens and Nationality:

32

Table 3-1: Summary of the meaning of various terms

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country (See Note 1)	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state (See Note 2)	Federal state (See Note 3)	Federal state (See Note 3)	Union state	Union state	Union state
"several States"	Union states collectively ¹²	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

33

NOTES:

34

- 35 1. See:

¹² See, for instance, U.S. Constitution Article IV, Section 2.

- 1 a. Black's Law Dictionary, Sixth Edition, p. 648:

2 **"Foreign states.** Nations which are outside the United States. Term may also refer to another state; i.e. a sister
3 state." [Black's Law Dictionary, Sixth, p. 648]

- 4 b. Corpus Juris Secundum (C.J.S.) §29, legal encyclopedia:

5 *"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or
6 independent foreign states, except in so far as the United States is paramount as the dominating government, and
7 in so far as the states are bound to recognize the fraternity among sovereignties established by the federal
8 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
9 judicial proceedings of the other states..."*

- 10 2. The Constitution is a contract written by and between the States of the Union and their new servant, the Federal
11 Government. It conveys authority to the federal government over the property under its control and
12 stewardship, which was only the District of Columbia at the time. Since the States wrote it, the word "State" is
13 capitalized because they are the sovereigns. Federal statutes and "acts of Congress" is written by the Congress
14 under the authority of the Constitution. Since the servant, in that case, is writing the law, then it becomes the
15 sovereign over the property under its stewardship, which only includes federal "States" listed in Title 48 of the
16 U.S. Code, to include territories and possessions of the United States only.

- 17 3. See [4 U.S.C. 110\(d\)](#), [8 U.S.C. §1101\(a\)\(36\)](#), [26 U.S.C. §7701\(a\)\(10\)](#) for examples.

- 18 3. I was not born in the "continental United States", which is defined in 8 CFR 215.1 as Puerto Rico, Guam, the Virgin
19 Islands, and the District of Columbia. See Enclosure (4), questions 76 through 81 for further details. On the surface,
20 this might appear to be a contradiction, but it is not because the federal government has no police powers inside the
21 states of the Union but it does have such powers within federal States, which are defined in 4 U.S.C. §110(d). Without
22 police powers, the federal government cannot determine the status of persons born in states of the Union. *Leisy v.
23 Hardin*, 135 U.S. 100 (1890), *Reid v. Colorado*, 187 U.S. 137 (1902), *Patterson v. Kentucky*, 97 U.S. 501 (1878),
24 *Barbier v. Connolly*, 113 U.S. 27 (1884). Federal law relates primarily to the property under its control, which
25 includes the territories and possessions and the District of Columbia and excludes states of the Union for the vast
26 majority of subject matters. The only exceptions are Treason, Counterfeiting, Commerce, slavery, and Piracy. All
27 other subject matters, including citizenship by birth, are reserved to the states under the Ninth and Tenth Amendments.

- 28 4. The Supreme Court has said the following:

29 *"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*,
30 [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect
31 of the internal affairs of the states; and emphatically not with regard to legislation."* [Carter v. Carter Coal
Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

33 If the federal government has no power in respect to internal affairs of a state, it certainly has no power to determine
34 the citizenship status of persons born there, nor may Congress write any statute in Title 8 that defines the status of
35 persons born in a state of the Union. The Constitution confers federal authority to determine Uniform Rules of
36 Naturalization under Article 1, Section 8, Clause 4 but it has NO AUTHORITY over citizenship by birth.

37 *"New states, upon their admission into the Union, become invested with equal rights and are subject only to
38 such restrictions as are imposed upon the states already admitted. There can be no state of the Union whose
39 sovereignty or freedom of action is in any respect different from that of any other state. There can be no
40 restriction upon any state other than one prescribed upon all the states by the Federal Constitution. Congress,
41 in admitting a state, cannot restrict such state by bargain. The state, by so contracting with Congress, is in no
42 way bound by such a contract, however irrevocable it is stated to be. It is said that subject to the restraint and
43 limitations of the Federal Constitution, the states have all the sovereign powers of independent nations over
44 all persons and things within their respective territorial limits." [16 American Jurisprudence (AmJur) 2d,
45 Sovereignty of states §281]*

46 If the federal government did have authority over citizenship by birth, it would be a "sheep poacher" in competition
47 with the states, who basically are stealing authority of the persons born there away from the states and "stealing"
48 citizens. Here is an example:

49 *"It has been repeatedly held by the Supreme Court of the United States, that a State may determine the status of
50 persons within its jurisdiction: *Groves v. Slaughter*, 15 Pet., 419; *Moore v. Illinois*, 14 How., 13; 11 Pet., 131;
51 *Story Const.*, §§1098, 1804, 1809." [Doc. *Lonas v. State*, 59 Tenn. 287 (1871)]*

- 52 5. My parents were both "nationals but not citizens of the United States", because they were born in a state on land that
53 was not ceded to the federal government. The "United States" as used in this case is the same as that used in the
54 Constitution. It does not, however have the same meaning as that used in Title 8 of the U.S. Code, where in that
55 context it means the territories of the United States and the District of Columbia. See Enclosure (4), questions 76

1 through 81. Neither one of my parents are or were “citizens of the United States” under [8 U.S.C. §1401](#) nor did they
 2 ever “intend” or willfully consent to have this status. I demand proof from the government to the contrary. Their
 3 status is therefore not defined anywhere directly in Title 8 of the U.S. code, because they were born *outside* of the
 4 jurisdiction and police powers of the federal government, on nonfederal land within a state of the Union. Because
 5 neither my parents nor myself ever “intended” to become statutory citizens under [8 U.S.C. §1401](#), that status cannot be
 6 imputed to them because citizenship is a product of BOTH domicile AND intent/consent.

- 7 6. [8 U.S.C. §1401](#) assigns a dual status to persons born in territories of the United States and the District of Columbia.
 8 They are simultaneously “nationals” AND “citizens”. A “national” is defined in [8 U.S.C. 1101\(a\)\(21\)](#) as a person who
 9 owes allegiance to a “state”, and that state is the state of the Union I was born in. Even if you incorrectly believe I am
 10 an [8 U.S.C. §1401](#) citizen/nation, I am perfectly entitled to eliminate that half of dual citizenship I do not consent or
 11 volunteer to assume, and you must recognize my right to do so, even if there is no statute or regulation that tells you
 12 how to do this. “Expatriation” under [8 U.S.C. §1481](#) would not accomplish the change I am seeking, because
 13 “expatriation” is defined by the supreme court as “the abandonment of nationality and allegiance”, not “citizen” status
 14 under [8 U.S.C. §1401](#). See *Perkins v. Elg*, [307 U.S. 325](#) (1939). I do not want to lose my “national” status, but only
 15 the imputed “citizen” status under 8 U.S.C. §1401 and it is my right to demand this, and to expect my government to
 16 help me achieve the status that I want.
 17 7. To tell me that I can’t change or correct my citizenship status to eliminate any portion I find objectionable, is to admit
 18 that the entire country is a slave camp, and that I may not choose the type of citizenship that suits me best. The
 19 consequence is that I am compelled to involuntarily be subject to federal jurisdiction, which I have no interest or desire
 20 to be.

21 *“When we consider the nature and the theory of our institutions of government, the principles on which they
 22 are supposed to rest, and review the history of their development, we are constrained to conclude that they do
 23 not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,
 24 of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers
 25 are delegated to the agencies of government, sovereignty itself remains with the
 26 people, by whom and for whom all government exists and
 27 acts. And the law is the definition and limitation of power.”* It is,
 28 indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of
 29 final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying
 30 except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means
 31 of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual
 32 possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious
 33 progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so
 34 that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth ‘may be a
 35 government of laws and not of men.’ *For the very idea that one man may be
 36 compelled to hold his life, or the means of living, or any
 37 material right essential to the enjoyment of life, at the mere
 38 will of another, seems to be intolerable in any country where
 39 freedom prevails, as being the essence of slavery itself.”*

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

41 Slavery is prohibited by the Thirteenth Amendment and therefore, I must conclude that you have absolutely no
 42 delegated authority to deny me this request, because doing so violates the Constitution and the oath you took to support
 43 and defend it.

- 44 8. My religious beliefs do not permit me to be a privileged “citizen of the United States” under [8 U.S.C. §1401](#) or under
 45 any other federal law. Under the First Amendment, you must accommodate my religious beliefs. All citizenship is
 46 voluntary and I choose not to have the “citizen” part under [8 U.S.C. 1401](#) and only have the “national” part.

47 “‘Citizenship’ and ‘residence,’ as has often been declared by the courts, are not convertible terms. *Parker v.*
 48 *Overman* 18 How. 141; *Robertson v. Cease*, 97 U.S. 648; *Grace v. American Cent. Ins. Co.*, 109 U.S. 283; S.C.
 49 3 Sup.Ct. Rep. 207; *Prentiss v. Barton*, 1 Brock. 389. *Citizenship is a status or condition, and is the result of
 50 both act and [voluntary] intent. An adult person cannot become a citizen of a state by simply intending to,*
 51 *nor does any one become such citizen by mere residence. The residence and the intent must co-exist and*
 52 *correspond; and though, under ordinary circumstances, the former may be sufficient evidence of the latter, it*
 53 *is not conclusive, and the contrary may always be shown; and when the question of citizenship turns on the*
 54 *intention with which a person has resided in a particular state, his own testimony, under ordinary*
 55 *circumstances, is entitled to great weight on the point.”*

56 [*Sharon v. Hill*, [26 F.337](#) (1885), Emphasis added]

- 1 9. I claim allegiance to both my state and to the confederation of states called the “United States”. The sovereigns in
2 those states are We The People, so I therefore claim allegiance to the sovereigns in the collective states described in the
3 Constitution of the United States.

4 **“State. A people permanently occupying a fixed territory bound together by common-law habits and**
5 **custom into one body politic exercising, through the medium of an organized government, independent**
6 **sovereignty and control over all persons and things within its boundaries, capable of making war and**
7 **peace and of entering into international relations with other communities of the globe. United States v.**
8 **Kusche, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign**
9 **power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d 129, 130. In its largest sense,**
10 **a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44**
11 **Misc.2d 636, 254 N.Y.S.2d 763, 765. A body of people occupying a definite territory and politically**
12 **organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d 539, 542.**
13 **A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may**
14 **refer either to body politic of a nation (e.g. United States) or to an individual government unit of such**
15 **nation (e.g. California).”**

16 **The people of a state, in their collective capacity, considered as the party wronged by a criminal deed;**
17 **the public; as in the title of a cause, “The State vs. A.B.” [Black’s Law Dictionary, Sixth Edition, p.**
18 **1407]**

19 **[Black’s Law Dictionary, Sixth Edition, p. 1407]**

- 20 10. I do not claim allegiance to the federal corporation called the “United States” defined in [28 U.S.C. §3002](#)(15)(A) or the
21 government of the “United States”, but to the sovereigns within the respective body politic, which is the people within
22 the state or country and not the government that serves them.

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

26 **Perry v. U.S., 294 U.S. 330 (1935): “In the United States, sovereignty resides in the people...the Congress**
27 **cannot invoke sovereign power of the People to override their will as thus declared.”**

28 **Yick Wo v. Hopkins, 118 U.S. 356 (1886): “Sovereignty itself is, of course, not subject to law, for it is the**
29 **author and source of law...While sovereign powers are delegated to...the government, sovereignty itself**
30 **remains with the people.”**

- 31 11. I do not seek the protection of the government of the United States for anything. I do not want to be subject in any
32 respect or degree to federal law and I LOATH federal law. Our rulers at the federal level are a bunch of thieves, liars,
33 and criminals who I want absolutely nothing to do with. The federal government has become a socialist government
34 that is abusing its taxing power to transfer wealth. I do not want to be forced to subsidize its growth like a tumor and a
35 cancer on the body politic and thereby further the ends of socialism or undermine the individual rights of everyone in
36 this once great country. Instead, I want nothing but to be completely left alone by the federal government and to get
37 them out of my life completely and not be subject to their corrupt and usurous laws. You have absolutely no lawful or
38 moral authority to compel me to remain subject to federal jurisdiction, and doing so amounts to slavery in violation of
39 the Thirteenth Amendment.

40 **“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They**
41 **recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a**
42 **part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect**
43 **Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the**
44 **Government, the right to be let alone - the most comprehensive of rights and the right most valued by**
45 **civilized men.”**

46 **[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v.**
47 **Harper, 494 U.S. 210 (1990)]**

- 48 I understand that this may be an unusual request, and so I have provided Enclosure (3) to succinctly and thoroughly explain
49 why I believe I qualify for this status from a legal perspective. I have spent considerable time researching this subject and
50 communicating with your employees, in order to ensure that I have a proper understanding of the citizenship subject and
51 can get what I am asking for, so please be patient with me in this case.

- 52 Enclosure (4) has been provided in the event that you have objections to what I am asking to do. I am asking that you
53 complete it as your way to explain to me why you think you can’t do it using the applicable statutes and regulations and

1 court cites. This request is very important to me and so if you are going to deny me this request, I am simply asking that
2 you please take the time to fill in Enclosure (4) to explain to me using the statutes and regulations exactly why you can or
3 can't do it, so I can understand the legal constraints on your authority and how to get what I am asking for. In addition to
4 filling out Enclosure (4), I would also request that you state the statute and implementing regulation and Supreme Court cite
5 that authorizes the decision you have made and to enter that in the "Explanation" column in the answers section at the end.
6 Government is a creature of the law and can do nothing without the authority of law, so I'm simply asking that you respect
7 the law by telling me what law you are relying on to make your decision.

8 Finally, I emphasize that I am not interested in an opinion or in a statement of policy, but instead on what law authorizes
9 you to take or not take the action I am asking for by citing the specific statute and implementing regulation that supports
10 your conclusion. Please therefore don't send a standard form letter to me that answers a question that I never asked, or
11 makes a self-serving statement of policy that is irrelevant to this case.

12 Thank you for your patience and cooperation and I look forward to hearing from you soon.

13 I declare under penalty of perjury under 28 U.S.C. §1746(1) under the laws of the state I am domiciled when litigated with
14 a jury trial that the facts and statements made by me in this letter and all attachments are true and correct to the best of my
15 ability.

16 Sincerely,

17

18

19

20 <>NAME>

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1

ENCLOSURE (4):
CITIZENSHIP QUESTIONNAIRE

2

3 Please answer the questions below with either an "Admit" or "Deny" in each case, fill out the worksheet at the end with
4 your answers, attach your supporting evidence if any, and return the worksheet to us with your response. Every question
5 you do not answer or rebut shall be deemed to be "Admit" by default. None of the questions can have an "I don't know"
6 answer coming from a government agency. There MUST be an "Admit" or "Deny" answer for each, because the supreme
7 Court of the United States has said:

8 "Every citizen of the United States is supposed to know the law..." [Pierce v. United States, 7 Wall. (74 U.S.
9 169) 666 (1869).

10 If every citizen is supposed to the know the law, then certainly every government official, whose position and duties are
11 defined exclusively by statutory law, must know the laws which limit and define his authority. There is absolutely no
12 excuse not to know the law in your case.

13 After each question is a web link where you can see the evidence from the government's own statutes, regulations, and
14 court rulings which backs up the statement made in each question. Two links are provided for each link. The first is for
15 clicking on if you are viewing this document electronically. The second is the absolute web address if you want to type in
16 the address on your browser and view it on your computer because you are looking at the document in paper form.
17

18 1. Admit that the Supreme Court in *Dred Scott v. Sandford*, [60 U.S. 393](#) in 1856, ruled that negroes were *unable* to become
19 "citizens of the United States".

- 20 •  [Click here for Dred Scott v. Sandford, 60 U.S. 393 \(1856\)](#)
21 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.001.pdf>

22 2. Admit that the Civil War was fought mainly over citizenship and rights of negroes in the southern states. (common
23 knowledge)

24 3. Admit that prior to the ratification of the [14th Amendment](#), there was no way for a person to become a "citizen of the
25 United States" *except* by first becoming a citizen of the state they were born in.

- 26 •  [Click here for Slaughter-House Cases, 83 U.S. \(16 Wall.\) 36, 21 L.Ed. 394 \(1873\)](#)
27 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.002.pdf>

28 4. Admit that prior to the ratification of the [14th Amendment](#), in 1868, Congress passed  [Revised Statutes §1999](#),
29 establishing that the right of expatriation is absolute and fundamental to the protection of liberty.

- 30 •  [Click here for Briehl v. Dulles, 248 F.2d 561 \(1957\)](#)
31 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.004.pdf>

32 5. Admit that the [14th Amendment](#) was alleged by the Secretary of State of the United States to have been ratified in 1868,
33 immediately after the Civil War in the United States.

- 34 •  [Click here to see Dyett v. Turner, 439 P.2d 266, 20 U.2d 403 \(1968\)](#)
35 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.005-14.007.pdf>

36 6. Admit that a large number of the states which are alleged to have ratified the [14th Amendment](#) were occupied by armed
37 troops and had puppet legislatures that replaced the original legislatures and were put into place by the U.S. Congress.

- 38 •  [Click here to see Dyett v. Turner, 439 P.2d 266, 20 U.2d 403 \(1968\)](#)

- 1 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.005-14.007.pdf>

2 7. Admit that the Supreme Court of the state of Utah, in *Dyett v. Turner*, ruled that the 14th Amendment was fraudulently
3 ratified at gunpoint by a large number of states.

4 *"I cannot believe that any court in full possession of all its faculties, would ever rule that the (14th)*
5 *Amendment was properly approved and adopted." State v. Phillips, 540 P.2d. 936; Dyett v. Turner, 439*
6 *P.2d. 266. [The court in this case was the Utah Supreme Court.]*

- 7 •  [Click here to see Dyett v. Turner, 439 P.2d 266, 20 U.2d 403 \(1968\)](#)
8 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.005-14.007.pdf>

9 8. Admit that one purpose of the 14th Amendment was to give the status of "citizen of the United States" to free negroes in
10 the southern states who otherwise were unable to become citizens of their states.

11 *"...the "undeniable purpose" of the Fourteenth Amendment was to make the recently conferred*
12 *"citizenship of Negroes permanent and secure," and "to put citizenship beyond the power of any*
13 *governmental unit to destroy," 387 U.S. at 263. Perez v. Brownell, 356 U.S. 44 (1958), a five-to-four*
14 *holding within the decade and precisely to the opposite effect, was overruled."*

15 [...]

16 *"3. Apart from the passing reference to the "natural born Citizen" in the Constitution's Art. II, § 1, cl. 5,*
17 *we have, in the Civil Rights Act of April 9, 1866, 14 Stat. 27, the first statutory recognition and*
18 *concomitant formal definition of the citizenship status of the native born."*

19 *"All persons born in the United States and not subject to any foreign power, excluding Indians not*
20 *taxed, are hereby declared to be citizens of the United States. . . ."*

21 *"This, of course, found immediate expression in the Fourteenth Amendment, adopted in 1868, with*
22 *expansion to "[all] persons born or naturalized in the United States. . . ." As has been noted above, the*
23 *amendment's "undeniable purpose" was "to make citizenship of Negroes permanent and secure," and not*
24 *subject to change by mere statute. Afroyim v. Rusk, 387 U.S. at 263. See H. Flack, Adoption of the*
25 *Fourteenth Amendment 88-94 (1908)."*

- 26 •  [Click here to see Rogers v. Bellei, 401 U.S. 815 \(1971\)](#)
27 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.008.pdf>

28 9. Admit that the 14th Amendment is the authority by which at least one type of "citizen of the United States" is legally
29 defined in the country called the United States.

30 10. Admit that Section 1 of the 14th Amendment states the following:

31 *"Section. 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof,*
32 *are citizens of the United States and of the State wherein they reside. No State shall make or enforce*
33 *any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any*
34 *State deprive any person of life, liberty, or property, without due process of law; nor deny to any person*
35 *within its jurisdiction the equal protection of the laws."*

- 36 •  [Click here for Annotated Fourteenth Amendment](#)
37 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.010,%202014.pdf>

- 1 11. Admit that the Supreme Court in the case of *Downes v. Bidwell*, [182 U.S. 244](#) (1901) distinguished the term "subject to
2 their jurisdiction" found in the [Thirteenth Amendment](#) as being different from the term "subject to the jurisdiction" found
3 in the [Fourteenth Amendment](#) by saying:

4 *"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the
5 United States, or in any place subject to their jurisdiction', is also significant as showing that there may
6 be places within the jurisdiction of the United States that are no part of the Union. To say that the
7 phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded
8 states, under a possible interpretation that those states were no longer a part of the Union, is to confess
9 the very point in issue, since it involves an admission that, if these states were not a part of the Union,
10 they were still subject to the jurisdiction of the United States."*

11 Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that 'all
12 persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of
13 the United States, and of the state wherein they reside.' **Here there is a limitation to persons born or**
14 **naturalized in the United States, which is not extended to persons born in any place 'subject to their**
15 **jurisdiction.**

- 16 •  [Click here for Downes v. Bidwell, 182 U.S. 244 \(1901\)](#)
17 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.011.pdf>

- 18 12. Admit that the U.S. Supreme Court in the case of *Hooven and Allison v. Evatt*, in 1945 ruled that there are three
19 definitions of the term "United States":

20 *"The term [United States] has several meanings. It may be merely the name of a sovereign occupying the
21 position analogous to that of other sovereigns in the family of nations, it may designate territory over
22 which the sovereignty of the United States extends, or it may be the collective name of the States which
23 are united by and under the Constitution." **Hooven & Allison Co. v. Evatt**, [324 U. S. 652](#) (1945).*

- 24 •  [Click here for Hooven & Allison Co. v. Evatt, 324 U. S. 652 \(1945\)](#)
25 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.012.%2050.pdf>

- 26 13. Admit that because there are three distinct and different definitions of "United States", that there could conceivably be
27 more than one type of "citizen of the United States" within federal statutes or "acts of Congress". (common sense)

- 28 14. Admit that Constitution does not define which of the three definitions of "United States" applies in the case of the
29 [Fourteenth Amendment](#).

- 30 •  [Click here for Annotated Fourteenth Amendment](#)
31 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.010.%2014.pdf>

- 32 15. Admit that the [Fourteenth Amendment](#) only defines one of possibly several types of "citizens of the United States".

- 33 16. Admit that the United States Department Foreign Affairs Manual, [7 FAM 1116-1](#) (d) states that there was no statutory
34 definition of the term "United States" in the context of citizenship and nationality prior to January 13 1941.

35 *d. Prior to January 13, 1941, there was no statutory definition of "the United States" for citizenship
36 purposes. Thus there were varying interpretations. Guidance should be sought from the Department
37 (CA/OCS) when such issues arise.*

- 38 •  [Click here for U.S. Department of State Foreign Affairs Manual, 7 FAM 1116-1](#)
39 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.016.pdf>

- 1 17. Admit that the U.S. Supreme Court said in the case of U.S. v. Wong Kim Ark, [169 U.S. 649](#):

2 “**It is impossible** to construe the words 'subject to the jurisdiction thereof,' in the opening sentence [of
3 the Fourteenth Amendment], as less comprehensive than the words 'within its jurisdiction,' in the
4 concluding sentence of the same section; or **to hold that persons 'within the jurisdiction' of one of the**
5 **states of the Union are not 'subject to the jurisdiction of the United States.'**”
6 [U.S. v. Wong Kim Ark, [169 U.S. 649](#) (1898)]

- 7 •  [Click here for U.S. v. Wong Kim Ark, 169 U.S. 649 \(1898\)](#)
8 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.017.pdf>

- 9 18. Admit that under the doctrine of Conflict of Laws, no state or nation can exercise penal jurisdiction over persons or
10 property outside of its territorial jurisdiction except by treaty:

11 “By the law of England and of the United States **the penal laws of a country do not reach beyond its**
12 **own territory** [[127 U.S. 265, 290](#)] **except when extended by express treaty or statute to offenses**
13 **committed abroad by its own citizens; and they must be administered in its own courts only, and**
14 **cannot be enforced by the courts of another country.** Wheat. Int. Law, (8th Ed.) 113, 121. Chief
15 Justice MARSHALL stated the rule in the most condensed form, as an incontrovertible maxim, 'the
16 courts of no country execute the penal laws of another.' The Antelope, 10 Wheat. 66, 123. **The only**
17 **cases in which the courts of the United States have entertained suits by a foreign state have been to**
18 **enforce demands of a strictly civil nature.** [...] The rule that the courts of no country execute the penal
19 laws of another applies, not only to prosecutions and sentences for crimes and misdemeanors, but to all
20 suits in favor of the state for the recovery of pecuniary penalties for any violation of statutes for the
21 protection of its revenue, or other municipal laws, and to all judgments for such penalties. If this were
22 not so, all that would be necessary to give ubiquitous effect to a penal law would be to put the claim for a
23 penalty into the shape of a judgment. Whart. Confl. Law, 833; [[127 U.S. 265, 291](#)] West. Pr. Int. Law,
24 (1st Ed.) 388; Pig. Judgm. 209, 210. Lord Kames, in his Principles of Equity, cited and approved by Mr.
25 Justice Story in his Commentaries on the Conflict of Laws, after having said: **'The proper place for**
26 **punishment is where the crime is committed, and no society takes concern in any crime but what is**
27 **hurtful to itself,' and recognizing the duty to enforce foreign judgments or decrees for civil debts**
28 **or damages, adds. 'But this includes not a decree discerning for a penalty, because no court**
29 **reckons itself bound to punish, or to concur in punishing, any delict committed extra territorium.'**
30 2 Kames, Eq. (3d Ed.) 326, 366; Story, Confl. Law, 600, 622.”
31 [State of Wisconsin v. Pelican Insurance Co., [127 U.S. 265](#) (1888)]

- 32 •  [Click here for State of Wisconsin v. Pelican Insurance Co., 127 U.S. 265 \(1888\)](#)
33 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.018.pdf>

- 34 19. Admit that [40 U.S.C. §255](#) denies federal civil and criminal jurisdiction of all "acts of Congress" and federal statutes
35 within a state except by express consent of the state legislature over the area in question.

- 36 •  [Click here for 40 U.S.C. §255](#)
37 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.019.pdf>

- 38 20. Admit that the federal jurisdiction described in [40 U.S.C. §255](#) includes jurisdiction to determine the citizenship status
39 of persons born within the state in question. (common sense)

- 40 21. Admit that Black's law dictionary, Sixth Edition, page 1473 defines the term "territories" as follows:

41 **"Territory:** A part of a country separated from the rest, and subject to a particular jurisdiction.
42 Geographical area under the jurisdiction of another country or sovereign power.

1 **A portion of the United States not within the limits of any state**, which has not yet been admitted as a
2 state of the Union, but is organized with a separate legislature, and with executive and judicial powers
3 appointed by the President."

- 4 •  [Click here for Black's Law Dictionary, Sixth Edition, page 1473](#)
5 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.021.pdf>

6 22. Admit that the 50 union states of the country called the United States are *not* territories of the federal government of the
7 United States, but instead are sovereign nations under the Law of Nations, except in respect to those matters specifically
8 delegated to the federal government.

9 "**The States between each other are sovereign and independent.** They are distinct and separate
10 sovereignties, except so far as they have parted with some of the attributes of sovereignty by the
11 Constitution. **They continue to be nations, with all their rights, and under all their national**
12 **obligations, and with all the rights of nations in every particular;** except in the surrender by each to the
13 common purposes and objects of the Union, under the Constitution. The rights of each state, when not
14 so yielded up, remain absolute. Congress have never provided for the proof of the laws of the states
15 when they are brought forward in the Courts of the United States, or in the Courts of the states; and they
16 are proved as foreign laws are proved."
17 [*Bank of Augusta v. Earle*, [38 U.S. \(13 Pet.\) 519](#); 10 L.Ed. 274 (1839)]

- 18 •  [Click here for Bank of Augusta v. Earle, 38 U.S. \(13 Pet.\) 519; 10 L.Ed. 274 \(1839\)](#)
19 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.022.pdf>

20 23. Admit that the U.S. Supreme Court said in the case of *Elk v. Wilkins*, [112 U.S. 94](#):

21 "The persons declared [by the Fourteenth Amendment, Section 1] to be citizens are ALL PERSONS
22 BORN OR NATURALIZED IN THE UNITED STATES AND SUBJECT TO THE JURISDICTION
23 THEREOF. **The evident meaning of these last words is, not merely subject in some respect or degree to**
24 **the jurisdiction of the United States, but completely subject to their political jurisdiction.**"
25 [*Elk v. Wilkins*, [112 U.S. 94](#) (1884)]

- 26 •  [Click here for Elk v. Wilkins, 112 U.S. 94 \(1884\)](#)
27 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.023.pdf>

28 24. Admit that "political jurisdiction" as used above is not the same as "legislative jurisdiction", and that "political
29 jurisdiction" can exist where "legislative jurisdiction" does not.

30 25. Admit that the legal encyclopedia American Jurisprudence, in section 3A Am Jur 2d §2689 defines "U.S. citizens"
31 under federal statutes as follows:

32 **3C Am Jur 2d §2689, Who is born in United States and subject to United States jurisdiction** "A person
33 is born subject to the jurisdiction of **the** United States, for purposes of acquiring citizenship at birth, if
34 his or her birth occurs in **territory** over which the United States is sovereign, even though another
35 country provides all governmental services within the territory, and the territory is subsequently ceded
36 to the other country."

- 37 •  [Click here 3C Am Jur 2d §2689](#)
38 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.025.pdf>

39 26. Admit that Article 1, Section 8, Clause 4 of the U.S. Constitution gives Congress the right to establish "an uniform
40 Rule of Naturalization":

Article 1, Section 8, Clause 4

2 "Congress shall have the power...To establish an uniform Rule of Naturalization, and uniform Laws on
3 the subject of Bankruptcies throughout the United States;"

4 27. Admit that nowhere in the Constitution is conferred upon Congress the authority to determine the citizenship status
5 derived from birth in a state of the Union, and that by implication, this matter is to be decided by the states individually
6 under their own laws under the authority of the Ninth and Tenth Amendments to the U.S. Constitution.

7 28. Admit that the rules of comity prescribe whether the federal government must recognize in Title 8 of the U.S. Code the
8 citizenship status of persons born in states of the Union to parents who were born or naturalized in a state of the Union.

9 29. Admit that the federal government of the United States has no police powers within states of the Union:

10 *"By the tenth amendment, 'the powers not delegated to the United States by the constitution, nor prohibited by it
11 to the states, are reserved to the states, respectively, or to the people.' Among the powers thus reserved to the
12 several states is what is commonly called the 'police power,'-that inherent and necessary power, essential to
13 the very existence of civil society, and the safeguard of the inhabitants of the state against disorder, disease,
14 poverty, and crime. 'The police power belonging to the states in virtue of their general sovereignty,' said Mr.
15 Justice STORY, delivering the judgment of this court, 'extends over all subjects within the territorial limits of
16 the states, and has never been conceded to the United States.' Prigg v. Pennsylvania, 16 Pet. 539, 625. This is
17 well illustrated by the recent adjudications that a statute prohibiting the sale of illuminating oils below a
18 certain fire test is beyond the constitutional power of congress to enact, except so far as it has effect within the
19 United States (as, for instance, in the District of Columbia) and without the limits of any state; but that it is
20 within the constitutional power of a state to pass such a statute, even as to oils manufactured under letters
21 patent from the United States. U. S. v. Dewitt, 9 Wall. 41; Patterson v. Kentucky, 97 U.S. 501. [135 U.S. 100,
22 128] The police power includes all measures for the protection of the life, the health, the property, and the
23 welfare of the inhabitants, and for the promotion of good order and the public morals. It covers the
24 suppression of nuisances, whether injurious to the public health, like unwholesome trades, or to the public
25 morals, like gambling-houses and lottery tickets. Slaughter-House Cases, 16 Wall. 36, 62, 87; Fertilizing Co. v.
26 Hyde Park, 97 U.S. 659; Phalen v. Virginia, 8 How. 163, 168; Stone v. Mississippi, 101 U.S. 814. This power,
27 being essential to the maintenance of the authority of local government, and to the safety and welfare of the
28 people, is inalienable. As was said by Chief Justice WAITE, referring to earlier decisions to the same effect:
29 'No legislature can bargain away the public health or the public morals. The people themselves cannot do it,
30 much less their servants. The supervision of both these subjects of governmental power is continuing in its
31 nature, and they are to be dealt with as the special exigencies of the moment may require. Government is
32 organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this
33 purpose the largest legislative discretion is allowed, and the discretion cannot be parted with any more than
34 the power itself.' Stone v. Mississippi, 101 U.S. 814, 819. See, also, Butchers' Union, etc., Co. v. Crescent
35 City, etc., Co., 111 U.S. 746, 753, 4 S. Sup. Ct. Rep. 652; New Orleans Gas Co. v Louisiana Light Co., 115
36 U.S. 650, 672, 6 S. Sup. Ct. Rep. 252; New Orleans v. Houston, 119 U.S. 265, 275, 7 S. Sup. Ct. Rep. 198.*

37 [...]

38 All rights are held subject to the police power of the state. Whatever differences of opinion may exist as to the
39 extent and boundaries of the police power, and however difficult it may be to render a satisfactory definition of
40 it, there seems to be no doubt that it does extend to the protection of the lives, health, and property of the
41 citizens, and to the preservation of good order and the public morals. The legislature cannot, by any contract,
42 divest itself of the power to provide for these objects. They belong emphatically to that class of objects which
43 demand the application of the maxim, *salus populi suprema lex*; and they are to be attained and provided for by
44 such appropriate means as the legislative discretion may devise. That discretion can no more be bargained
45 away than the power itself."
46 [*Leisy v. Hardin, 135 U.S. 100 (1890)*]

- 47 •  [Click here for Leisy v. Hardin, 135 U.S. 100 \(1890\)](#)
48 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.029.pdf>

49 30. Admit that federal taxation is a "police power", because it substantially affects the safety, health, welfare, and morals of
50 the people who pay it.

51 31. Admit that the police power of the federal government extends exclusively over the "federal zone", which includes
52 federal territories and possessions, the District of Columbia, and enclaves within states of the Union by default, unless a
53 clear intent is expressed to the contrary.

1 "While states are not sovereign in true sense of term but only quasi sovereign, yet in respect of all
2 powers reserved to them they are supreme and independent of federal government as that government
3 within its sphere is independent of the states."

4 "***It is no longer open to question that the general government, unlike the states, Hammer v.***
5 ***Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent***
6 ***power in respect of the internal affairs of the states; and emphatically not with regard to legislation.***"
7 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

- 8 •  [Click here for Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 \(1936\)](#)
9 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.031a.pdf>

10 "***If Congress is authorized to act in a field, it should manifest its intention clearly.*** It will not be
11 presumed that a federal statute was intended to supersede the exercise of the power of the state unless
12 there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be
13 presumed."
14 [Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952). [413 U.S. 405, 414]]

- 15 •  [Click here for Schwartz v. Texas, 344 U.S. 199, 202-203 \(1952\)](#)
16 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.031b.pdf>

17 32. Admit that because the federal government has no "police power" inside states under the Constitution, then the terms
18 "United States" and "State" within federal statutes, including Title 8 of the U.S. Code and the Internal Revenue Code, must
19 necessarily imply and refer exclusively to the "federal zone" by default, but not necessarily in every case.

20 33. Admit that in the event that laws cannot be interpreted by common men of ordinary intelligence, then the Supreme
21 Court has said that such laws violate due process of law and are therefore "void for vagueness":

22 "*A statute which either forbids or requires the doing of an act in terms so vague that men and women of*
23 *common intelligence must necessarily guess at its meaning and differ as to its application, violates the*
24 *first essential of due process of law.*"
25 [Connally v General Const. Co., [269 U.S. 385](#) (1926).]

- 26 •  [Click here for Connally v General Const. Co., 269 U.S. 385 \(1926\)](#)
27 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.033.pdf>

28 34. Admit that the term "national" is statutorily defined as follows, from [8 U.S.C. §1101](#):

29 **8 U.S.C. §1101(a)(21)**

30 (a) (21) The term "national" means a person owing permanent allegiance to a state.

- 31 •  [Click here for 8 U.S.C. §1101](#)
32 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.034,%20036,%2037,%2040,%2060.pdf>

34 35. Admit that a "U.S. national" is defined in [8 U.S.C. §1408](#) as follows:

35 **8 U.S.C. Sec. 1408. - Nationals but not citizens of the United States at birth**

36 *Unless otherwise provided in section [1401](#) of this title, the following shall be nationals, but not*
37 *citizens, of the United States at birth:*

- 1 ...
- 2 (2) *A person born outside the United States and its outlying possessions of parents both of whom*
3 *are nationals, but not citizens, of the United States, and have had a residence in the United*
4 *States, or one of its outlying possessions prior to the birth of such person;*
- 5 (Note that the "United States" term as used in the above section refers to the federal United States, also
6 called the "federal zone".)
- 7 •  [Click here for 8 U.S.C. §1408](#)
8 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.035.pdf>
- 9 36. Admit that "U.S. national" is defined in [8 U.S.C. §1101\(a\)\(22\)](#) as follows:
- 10 (a) (22) *The term "national of the United States" means*
- 11 (A) *a citizen of the United States, or*
- 12 (B) *a person who, though not a citizen of the United States, owes permanent [but not necessarily*
13 *exclusive] allegiance to the United States.*
- 14 •  [Click here for 8 U.S.C. §1101](#)
15 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.034,%20036,%2037,%2040,%2060.pdf>
- 17 37. Admit that the term "naturalization" is statutorily defined in [8 U.S.C. §1101\(a\)\(23\)](#) as follows:
- 18 **[8 U.S.C. §1101\(a\)\(23\)](#)** naturalization defined
- 19 "(a)(23) The term "naturalization" means the conferring of **nationality** [e.g. "national" and not "citizen",
20 which means "[U.S. national](#)"] of a state upon a person after birth, by any means whatsoever."
- 21 •  [Click here for 8 U.S.C. §1101](#)
22 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.034,%20036,%2037,%2040,%2060.pdf>
- 24 38. Admit that even though [8 U.S.C. §1408](#) does not prescribe the citizenship status of persons born in a state of the Union
25 to parents who were also born or naturalized in a state of the Union and who did not reside ever in the federal United States,
26 it nevertheless still could be true that such persons are "nationals but not citizens of the United States" under that section.
- 27 39. Admit that all persons defined as "citizens of the United States" under [8 U.S.C. §1401](#) are also "U.S. nationals":
- 28 **[8 U.S.C. Sec. 1401](#) - *Nationals and citizens of United States at birth***
- 29 *The following shall be **nationals and citizens** of the United States at birth:*
- 30 (a) *a person born in the United States, and subject to the jurisdiction thereof;*
- 31 ...
- 32 •  [Click here for 8 U.S.C. §1401](#)

- 1 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.039.pdf>

3 40. Admit that to be a "national of the United States" could also mean that one is *not* a "citizen of the United States" under
4 federal statutes:

5 [8 U.S.C. §1101\(a\)\(22\)](#)

6 *The term "national of the United States" means*

7 (A) *a citizen of the United States, or*

8 (B) *a person who, though not a citizen of the United States, owes permanent allegiance to the United*
9 *States.*

- 10 • [Click here for 8 U.S.C. §1101](#)
- 11 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.034,%20036,%2037,%2040,%2060.pdf>

13 41. Admit that federal income taxes are "imposed" upon "U.S. citizens" and "nonresident aliens" with U.S. source income
14 in [Section 1 of the Internal Revenue Code](#).

- 15 • [Click here for 26 U.S.C. §1](#)
- 16 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.041a.pdf>
- 17 • [Click here for 26 CFR §1.1-1](#)
- 18 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.041b.pdf>

19 42. Admit that the term "U.S. citizen" is nowhere defined in Title 26 of the U.S. Code.

20 43. Admit that the only place in 26 CFR where the term "citizen of the United States" is defined is in 26 CFR 31.3121(e)-
21 1, and that definition is as follows:

22 *26 CFR 31.3121(e)-1 State, United States, and citizen.*

23 *(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the*
24 *Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.*

- 25 • [Click here for 26 CFR §31.3121\(e\)-1](#)
- 26 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.043.pdf>

27 44. Admit that a "nonresident alien" is defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) as:

28 *"An individual is a nonresident alien if such individual is neither a citizen of the United States nor a*
29 *resident of the United States (within the meaning of subparagraph (A))."*

- 30 • [Click here for 26 U.S.C. §7701](#)
- 31 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.044,%2046,%2074.pdf>

32 45. Admit that a "U.S. national" who lives outside of territories of the United States as previously defined is *neither* a
33 "U.S. citizen" nor a resident of the territories of the United States.

1 46. Admit that the "U.S. national" as described in the previous question is a "nonresident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

- 3 •  [Click here for 26 U.S.C. §7701](#)
4 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.044,%2046,%2074.pdf>

5 47. Admit that the act of either naturalizing or remaining a citizen or a national in United States is a voluntary act as ruled
6 by the Supreme Court in *United States v. Cruikshank* as follows:

7 *The people of the United States resident within any State are subject to two governments: one State,*
8 *and the other National; but there need be no conflict between the two. The powers which one*
9 *possesses, the other does not. They are established for different purposes, and have separate*
10 *jurisdictions. Together they make one whole, and furnish the people of the United States with a complete*
11 *government, ample for the protection of all their rights at home and abroad. True, it may sometimes*
12 *happen that a person is amenable to both jurisdictions for one and the same act. Thus, if a marshal of*
13 *the United States is unlawfully resisted while executing the process of the courts within a State, and the*
14 *resistance is accompanied by an assault on the officer, the sovereignty of the United States is violated by*
15 *the resistance, and that of the State by the breach of peace, in the assault. So, too, if one passes*
16 *counterfeited coin of the United States within a State, it may be an offence against the United States and*
17 *the State: the United States, because it discredits the coin; and the State, because of the fraud upon him*
18 *to whom it is passed. This does not, however, necessarily imply that the two governments possess powers*
19 *in common, or bring them into conflict with each other. It is the natural consequence of a citizenship [92*
20 *U.S. 542, 551] which owes allegiance to two sovereignties, and claims protection from both. The citizen*
21 *cannot complain, because he has voluntarily submitted himself to such a form of government. He*
22 *owes allegiance to the two departments, so to speak, and within their respective spheres must pay the*
23 *penalties which each exacts for disobedience to its laws. In return, he can demand protection from*
24 *each within its own jurisdiction.*

25 [United States v. Cruikshank, [92 U.S. 542](#) (1875) [emphasis added]]

- 26 •  [Click here for United States v. Cruikshank, 92 U.S. 542 \(1875\)](#)
27 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.047.pdf>

28 48. Admit that Black's Law Dictionary, Sixth Edition, on page 1575, defines the term "voluntary" as follows:

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

- 35 •  [Click here for Black's Law Dictionary, Sixth Edition, page 1575](#)
36 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.048,%2070.pdf>

37 49. Admit that once a person becomes either a citizen or a national of the United States, the government cannot unilaterally
38 remove either status without the voluntary consent and participation of the citizen or national.

39 "In our country the people are sovereign and the Government cannot sever its relationship to the
40 people by taking away their citizenship. Our Constitution governs us and we must never forget that our
41 Constitution limits the Government to those powers specifically granted or those that are necessary and
42 proper to carry out the specifically granted ones. The Constitution, of course, grants Congress no
43 express power to strip people of their citizenship, whether in the exercise of the implied power to
44 regulate foreign affairs or in the exercise of any specifically granted power.

1 [...]

2 "The entire legislative history of the 1868 Act makes it abundantly clear that there was a strong feeling
3 in the Congress that the only way the citizenship it conferred could be lost was by the voluntary
4 renunciation or abandonment by the citizen himself. And this was the unequivocal statement of the Court
5 in the case of *United States v. Wong Kim Ark*, [169 U.S. 649](#)."
6 [Afroyim v. Rusk, [387 U.S. 253](#); 87 S.Ct. 1660 (1967)]

- 7 •  [Click here for Afroyim v. Rusk, 387 U.S. 253; 87 S.Ct. 1660 \(1967\)](#)
8 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.049.pdf>

9 50. Admit that because the term "United States", according to the U.S. Supreme Court in *Hooven and Allison v. Evatt*, [324 U.S. 652](#) (1945), has three possible definitions, then the act of expatriation can include renouncing more than one type of citizenship.

- 12 •  [Click here for Hooven & Allison Co. v. Evatt, 324 U. S. 652 \(1945\)](#)
13 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.012,%2050.pdf>

14 51. Admit that [Title 8, Aliens and Nationality](#), prescribes procedures for expatriating nationality in [8 U.S.C. §1481](#).

- 15 •  [Click here for 26 U.S.C. §1481](#)
16 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.051.pdf>

17 52. Admit that [Title 8, Aliens and Nationality](#), *does not* prescribe or define procedures for renouncing ones status as a "citizen of the United States" under [8 U.S.C. §1401](#) *without* also renouncing one's nationality.

19 53. Admit that even though there are no prescribed procedures for renouncing "citizen of the United States" status under [8 U.S.C. §1401](#) without renouncing "nationality", that does not mean that the act of doing so is not allowed or permitted by law.

22 54. Admit that [8 U.S.C. §1452](#) provides a process whereby a person who is a "[U.S. national](#)" can obtain what it calls a "Certificate of U.S. non-citizen national status".

- 24 •  [Click here for 26 U.S.C. §1452](#)
25 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.054.pdf>

26 55. Admit that the Immigration and Naturalization Service (INS) [form N-400](#) is the proper form to be used in order to become "naturalized".

- 28 •  [Click here for Immigration and Naturalization Service form N-400](#)
29 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.055.pdf>

30 56. Admit that the INS [form N-400](#) does not use the term "[U.S. national](#)".

31 57. Admit that even though the term "[U.S. national](#)" is not used on the [N-400 form](#), if it were substituted everywhere that the term "[U.S. citizen](#)" is used, this would constitute adequate qualification to be naturalized as a "U.S. national" but not necessarily a "[U.S. citizen](#)".

34 58. Admit that the INS [N-400 form](#) does *not* define which of the three definitions of "United States" is being used.

1 59. Admit that because the meaning of "United States" on the form is not defined and because "U.S. citizen" is everywhere
2 used and "U.S. national" is not used, then there is at least a presumption on the part of the applicant that they are applying
3 to become a "U.S. citizen" rather than a "U.S. national".

4 60. Admit that the term "naturalization" is statutorily defined as meaning the process of conferring "nationality" and not
5 necessarily "citizen of the United States" status under 8 U.S.C. §1401, upon the applicant. (see question 36 earlier)

- 6 •  [Click here for 8 U.S.C. §1101](#)
7 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.034.%20036.%2037.%2040.%2060.pdf>

9 61. Please describe in detail for me how a person who was naturalized to obtain "U.S. national status" also obtains "U.S.
10 citizen" status even though there is not statute authorizing this. If you think there is a law authorizing this, then please
11 identify specifically what that law is.

12 62. Admit that the Department of State form DS-11 is the form used for obtaining a U.S. passport.

- 13 •  [Click here for U.S. Department of State form DS-11](#)
14 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.062.%2063.%2071.pdf>

15 63. Admit that blocks 15 and 16 of the DS-11 form have a check box for "U.S. citizen" but do not provide an option for
16 "U.S. national", even though this too is a valid status which qualifies for a passport.

- 17 •  [Click here for U.S. Department of State form DS-11](#)
18 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.062.%2063.%2071.pdf>

19 64. Admit that 26 U.S.C. §6039E appears to authorize a penalty of \$500 for failure to provide a social security number on
20 a passport applications.

- 21 •  [Click here for 26 U.S.C. §6039E](#)
22 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.064.%2067a.pdf>

23 65. Admit that without an implementing regulation, 26 U.S.C. §6039E cannot be enforced by the Secretary of the Treasury
24 or the IRS.

- 25 •  [Click here for 26 U.S.C. §7805](#)
26 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.065.pdf>

27 66. Admit that there is no implementing regulation authorizing penalties against natural persons for failure to supply a
28 Social Security Number on the DS-11 form. If you believe otherwise, please identify the regulation.

29 67. Admit that the reason there are no implementing regulations applying penalties against natural persons in the case of 26
30 U.S.C. §6039E is because the Constitution, Article 1, Section 9, Clause 3, forbids Bills of Attainder, which are penalties
31 applied without a judicial trial.

- 32 •  [Click here for 26 U.S.C. §6039E](#)
33 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.064.%2067a.pdf>
34 •  [Click here for Article 1, Section 9, Clause 3 of the U.S. Constitution](#)
35 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.067b.pdf>

36 68. Admit that the First Amendment right of Free Speech includes the right to NOT communicate certain facts to the
37 government without fear of penalty or reprisal.

- 1 •  [Click here for Annotated First Amendment to the U.S. Constitution](#)
- 2 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.068.pdf>

3 69. Admit that penalizing a person for not providing an SSN on a [DS-11 form](#), if it were authorized by law, would violate
4 the First Amendment to the U.S. Constitution by penalizing a person for refusing to communicate with their government.

5 70. Admit that because there are no penalties for failure to provide a Social Security Number on the [DS-11 form](#) without
6 implementing regulations, then the furnishing of the SSN on the application is completely voluntary.

- 7 •  [Click here for Black's Law Dictionary, Sixth Edition, page 1575](#)
- 8 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.048,%2070.pdf>

9 71. Admit that the [DS-11 application](#) warns of a possible penalty of \$500 for failure to provide the SSN and cites [26 U.S.C. §6039E](#) as its authority.

- 11 •  [Click here for U.S. Department of State form DS-11](#)
- 12 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.062,%2063,%2071.pdf>

13 72. Admit that any mention of [26 U.S.C. §6039E](#) and any penalties on the form, because there are no implementing
14 regulations, constitutes a constructive fraud to fool the applicant into thinking that the furnishing of the number is subject to
15 penalties that don't really exist.

16 73. Admit that the providing of an SSN on the [DS-11 form](#) could create a possibly *false* "presumption" on the part of the
17 government that the applicant is a "[U.S. citizen](#)", when in fact he may be a "[U.S. national](#)" and not a "U.S. citizen".

18 [26 CFR § 301.6109-1\(g\)](#)

19 (g) Special rules for taxpayer identifying numbers issued to foreign persons--(1) General rule--(i) Social
20 security number. A social security number is generally identified in the records and database of the
21 Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A
22 person may establish a different status for the number by providing proof of foreign status with the
23 Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe,
24 including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as
25 a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's
26 social security number.

- 27 •  [Click here for 26 CFR §301.6109-1\(g\)](#)

28 74. Admit that a "[U.S. person](#)" is defined as follows:

29 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)

30 [Sec. 7701. - Definitions](#)

31 (a)(30) [United States](#) person

32 The term "United States person" means -

33 (A) a [citizen](#) or [resident](#) of the United States,

34 (B) a domestic partnership,

35 (C) a domestic [corporation](#),

36 (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

37 (E) any trust if -

38 (i) a court within the United States is able to exercise primary supervision over the administration of the
39 trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

-  [Click here for 26 U.S.C. §7701](#)
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.044,%2046,%2074.pdf>

75. Admit that form 1040 was intended to be filled out by only by "U.S. persons".

-  [Click here for IRS form 1040](#)
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.075.pdf>

76. Admit that the term "United States" is defined in [8 U.S.C. §1101\(a\)\(38\)](#) for the purposes of federal citizenship status under Title 8 of the United States Code:

[TITLE 8](#) > [CHAPTER 12](#) > [SUBCHAPTER I](#) > Sec. 1101. [Aliens and Nationality]

Sec. 1101. - Definitions

(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands **of** the United States.

- [Click here for 8 U.S.C. §1101\(a\)\(38\)](#)
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.077,80.pdf>

77. Admit that the phrase in [8 U.S.C. §1101](#)(a)(38) above which says "*Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States*" is a grouping of similar objects, which implies that they are all to be regarded as territories of the United States under the rule of statutory construction "**Ejusdem generis**" listed below:

"Eiusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments, the "eiusdem generis rule" is, that where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned. U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the general provision be limited in its scope to the identical things specifically named. Nor does it apply when the context manifests a contrary intention.

Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of particular classes of things, the general words will be construed as applying only to things of the same general class as those enumerated. *Campbell v. Board of Dental Examiners*, 53 Cal.App.3d 283, 125 Cal.Rptr. 694, 696."

[*Black's Law Dictionary, Sixth Edition, p. 517*]

-  [Click here for the definition of "Eiusdem Generis" from Black's Law Dictionary, Sixth Edition, p. 517](#)
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.078.pdf>

78. Admit that the term "continental United States" is defined in [8 CFR §215.1](#)(f) as follows, for the purposes of Title 8 of the United States Code:

[Code of Federal Regulations]
[Title 8, Volume 1]
[Revised as of January 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 8CFR215]
**TITLE 8-ALIENS AND NATIONALITY CHAPTER I-IMMIGRATION AND NATURALIZATION SERVICE,
DEPARTMENT OF JUSTICE**
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES
[Section 215.1: Definitions](#)

(f) The term **continental United States** means the District of Columbia and the several **States**, except Alaska and Hawaii.

-  [Click here for 8 CFR §215.1](#)
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.079.pdf>

79. Admit that the term "State" is defined in [8 U.S.C. §1101\(a\)\(36\)](#) for the purposes of federal citizenship status under Title 8 of the United States Code:

8 U.S.C. Sec. 1101(a)(36): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

-  [Click here for 8 U.S.C. §1101\(a\)\(36\)](#)
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.077.80.pdf>

80. Admit that the rule of statutory construction entitled "Expressio unius est exclusio alterius" prevents us from interpreting the word "includes" above in a way that adds or enlarges anything to the items enumerated in the definition of "States" above or adding anything but items of the same class as those listed to the definition.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded." [Black's Law Dictionary, Sixth Edition, page 581]

-  Click here for the definition of "Expressio unius est exclusio alterius" from Black's Law Dictionary, Sixth Edition, p. 581
 - <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.081.pdf>

81. Admit that the result of substituting the definition for the term "State" from [8 U.S.C. §1101\(a\)\(36\)](#) into the phrase "several States" found in the definition of the term "continental United States" in [8 CFR §215.1\(f\)](#) results in the following definition for "continental United States" applying to Title 8 of the United States Code. **NOTE: Substituted information appears in red:**

*[Code of Federal Regulations]
[Title 8, Volume 1]
[Revised as of January 1, 2002]
From the U.S. Government Printing Office via GPO
[CITE: 8CFR215]
TITLE 8--ALIENS AND NATIONALITY CHAPTER
DEPARTMENT OF JUSTICE
PART 215--CONTROLS OF ALIENS DEPARTING U.*

Section 215.1: Definitions

(f) The term **continental United States** means the District of Columbia and **the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States**, except Alaska and Hawaii.

82. Admit that based on questions 76 through 81 above, a reasonable person would conclude that the term "United States" as used in Title 8 of the U.S. Code does not include states of the Union, because all of the "States" listed in the definition for "United States" are federal States and territories, and not states of the Union.

83. Admit that the following definitions of terms listed in the table apply within the Constitution and Federal Law by default, based on the previous questions:

Table 1: Summary of the meaning of various terms used in the Constitution and federal law

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country (See Note 1)	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state (See Note 2)	Federal state (See Note 3)	Federal state (See Note 3)	Union state	Union state	Union state
"several States"	Union states collectively ¹	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

NOTES:

1. See:
 a. Black's Law Dictionary, Sixth Edition, p. 648:

"Foreign states. Nations which are outside the United States. Term may also refer to another state; i.e. a sister state."
[Black's Law Dictionary, Sixth, p. 648]

- b. Corpus Juris Secundum (C.J.S.) §29, legal encyclopedia:

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."

2. The Constitution is a contract written by and between the States of the Union and their new servant, the Federal Government. It conveys authority to the federal government over the property under its control and stewardship, which was only the District of Columbia at the time. Since the States wrote it, the word "State" is capitalized because they are the sovereigns. Federal statutes and "acts of Congress" is written by the Congress under the authority of the Constitution. Since the servant, in that case, is writing the law, then it becomes the sovereign over the property under its stewardship, which only includes federal "States" listed in Title 48 of the U.S. Code, to include territories and possessions of the United States only.
3. See [4 U.S.C. 110\(d\)](#), [8 U.S.C. §1101\(a\)\(36\)](#), [26 U.S.C. §7701\(a\)\(10\)](#) for examples.

84. Admit that there are two political jurisdictions within the United States the country: 1. The States of the Union united under the Constitution; 2. The territories and possessions of the United States and the District of Columbia.

85. Admit that one's citizenship determines which of the above two to political jurisdictions a person belongs to. (common knowledge)

"There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.

"For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and 'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the government. Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of

¹ See, for instance, U.S. Constitution Article IV, Section 2.

1 Confederation and in the Constitution of the United States. When used in this sense it is understood as
2 conveying the idea of membership of a nation, and nothing more.”

3 “To determine, then, who were citizens of the United States before the adoption of the amendment it is
4 necessary to ascertain what persons originally associated themselves together to form the nation, and
5 what were afterwards admitted to membership.

6 “Looking at the Constitution itself we find that it was ordained and established by ‘the people of the United
7 States,’³ and then going further back, we find that these were the people of the several States that had before
8 dissolved the political bands which connected them with Great Britain, and assumed a separate and equal
9 station among the powers of the earth,⁴ and that had by Articles of Confederation and Perpetual Union, in
10 which they took the name of ‘the United States of America,’ entered into a firm league of [88 U.S. 162, 167]
11 friendship with each other for their common defence, the security of their liberties and their mutual and general
12 welfare, binding themselves to assist each other against all force offered to or attack made upon them, or any of
13 them, on account of religion, sovereignty, trade, or any other pretence whatever.⁵

14 “Whoever, then, was one of the people of either of these States when the Constitution of the United States
15 was adopted, became ipso facto a citizen-a member of the nation created by its adoption. He was one of
16 the persons associating together to form the nation, and was, consequently, one of its original citizens. As
17 to this there has never been a doubt. Disputes have arisen as to whether or not certain persons or certain
18 classes of persons were part of the people at the time, but never as to their citizenship if they were.”
19 [Minor v. Happersett, 88 U.S. 162 (1874)]

- 20 86. Admit that persons born in territories of the United States or the District of Columbia are not citizens within the
21 meaning of the Fourteenth Amendment, section 1.

22 “It had been said by eminent judges that no man was a citizen of the United States except as he was a citizen of
23 one of the states comprising the Union. **Those, therefore, who had been born**
24 **and resident always in the District of Columbia or in the**
25 **territories, though within the United States, were not**
26 **citizens.**
27 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36; 21 L.Ed. 394 (1873)]

- 28 87. Admit that people born in the District of Columbia or the territories of the United States are “citizens of the United
29 States” under [8 U.S.C. §1401](#).

- 30 88. Admit that a “citizen of the United States” under 8 U.S.C. §1401 and a “citizen of the United States” under Section 1 of
31 the Fourteenth Amendment are therefore not equivalent.

- 32 • Annotated Fourteenth Amendment: <http://caselaw.lp.findlaw.com/data/constitution/amendment14/>
33 • 8 U.S.C. 1401: <http://www4.law.cornell.edu/uscode/8/1401.html>

- 34 89. Admit that the reason that a “citizen of the United States” under [8 U.S.C. 1401](#) and a “citizen of the United States”
35 under the Fourteenth Amendment are not equivalent is because each of these two contexts presupposes a different definition
36 of the term “United States” as defined by the Supreme Court.

37 *“The term [United States] has several meanings. It may be merely the name of a sovereign occupying the*
38 *position analogous to that of other sovereigns in the family of nations, it may designate territory over*
39 *which the sovereignty of the United States extends, or it may be the collective name of the States which*
40 *are united by and under the Constitution.”*
41 [Hooven & Allison Co. v. Evatt, [324 U. S. 652](#) (1945)]

- 42 •  [Click here for Hooven & Allison Co. v. Evatt, 324 U. S. 652 \(1945\)](#)
43 • <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q14.012.%2050.pdf>

- 44 90. Admit that the two political jurisdictions within our country do not have governments that are identical in form.
45 Article 4, Section 4 of the Constitution, for instance, guarantees a “republican form of government” to the states of the
46 Union, while no such Constitutional limitation exists for territories and possessions of the United States.

1 *Constitution of the United States*
2 Article 4, Section 4.

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

- 6 91. Admit that the government of the states of the Union is republican in form while the government of the territories and
7 possessions is a legislative democracy which is not required by the Constitution to be “republican in form”.
- 8 92. Admit that inhabitants of the federal zone are not protected by the Bill of Rights while those living in states of the
9 Union are.

10 *“The idea prevails with some -- indeed, it found expression in arguments at the bar -- that we have in this*
11 *country substantially or practically two national governments; one, to be maintained under the Constitution,*
12 *with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by*
13 *exercising such powers as other nations of the earth are accustomed to exercise.”*
14 *[Downes v. Bidwell, 182 U.S. 244 (1901), *supra*.]*

- 15 93. Admit that the character and nature of the people in either political jurisdiction is fundamentally different because of
16 the political and legal differences between them.
- 17 94. Admit that the two political groups of people: 1. Inhabitants of the States of the Union; 2. Inhabitants of the federal
18 zone... do not qualify as “peers” in the context of jury service under the Sixth Amendment. Reason: Those who enjoy
19 Constitutionally protected rights and live under a Republic do not have the same attitude and values as those who live under
20 a pure democracy and have no such rights.
- 21 95. Admit that if [8 U.S.C. §1401](http://www4.law.cornell.edu/uscode/8/1401.html) includes persons born in states of the Union on land that is not ceded to the federal
22 government, then there is no way to distinguish between people in each of the two political jurisdictions from a U.S.
23 citizenship standpoint.

- 24 • 8 U.S.C. 1401: <http://www4.law.cornell.edu/uscode/8/1401.html>

- 25 96. Admit that without the ability to distinguish between people in each of the two political jurisdictions under federal law,
26 there is no way to assemble a “jury of peers” as required by the Sixth Amendment to the Constitution of the United States.
- 27 • Annotated Sixth Amendment: <http://www.findlaw.com/caselaw/constitution/>
- 28 97. Admit that a “citizen” under federal law is a person born in a territory of the United States or the District of Columbia
29 while a “citizen” under state law is a person born in a state of the Union and that these two types of “citizens” are not
30 equivalent either politically or legally.

CITIZENSHIP QUESTIONNAIRE ANSWERS

- 1 Please enter your answers to each question in the box provided by putting your initials in either the “Admit” box or the
2 “Deny” box. In the “Evidence” column, enter the Constitutional provision, statute, court ruling, and/or implementing
3 regulation upon which that determination is based.
4

5

<i>Question #</i>	<i>Admit (put initial)</i>	<i>Deny (put initial)</i>	<i>Evidence/Explanation</i>
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<i>Question #</i>	<i>Admit (put initial)</i>	<i>Deny (put initial)</i>	<i>Evidence/Explanation</i>
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1
2 I declare under penalty of perjury that the answers to the questions above are consistent with prevailing statutes and
3 regulations governing the Department of State. I understand that I will not be held personally liable in any capacity for the
4 answers provided here.

5
6 Signed: _____ Date: _____

7
8 Witness: _____ Date: _____

1

2 **3.7 Financial Institutions**

3 **3.7.1 Letter to Remove SSN and Tax Withholding From Your Account**

4 This letter is excellent at convincing banks to accept an IRS form W-8BEN, which allows you to remove tax withholding
5 and Social Security numbers from your financial accounts. It is written to specifically address institutions that won't accept
6 your IRS Form W-8BEN from you because they say that the address on the form is not a "foreign address" because it is in
7 the 50 states. As we know by reading the "Great IRS Hoax" book, even addresses inside the 50 states and outside the
8 federal zone are "foreign" with respect to the jurisdiction of the Internal Revenue Code.

9 Please let us know if you can come up with a better form than this one, but this one worked for us!

- 22 Enclosure
23 (1) IRS form W-8BEN submitted Nov. 11, 2001 to claim nonresident alien status on all the above accounts.
24 (2) Position Statement and Questionnaire. This establishes my position on the disputed issues and offers you an
25 opportunity to refute it, point by point.

26 Dear Sir,

SECTION 1: INTRODUCTION:

28 This letter is in reference to attempts to correct my residency and citizenship status from that of a U.S. citizen to that of a
29 "U.S. national" and "nonresident alien" and the consequent removal of my no longer valid social security number on all of
30 the financial accounts I have at your institution. The letter is being written in response to your request to clarify the issues I
31 have encountered with your institution in achieving the above goal.

On _____(date), I submitted Encl (2) to your organization instructing you to terminate U.S. income tax withholding on the above accounts and to remove an invalid SSN from those accounts. That form listed a "permanent address" in _____(countryname). Subsequent to that I received a correspondence (Ref. (2)) from your organization incredulously indicating that I was a _____(foreign country) citizen and that my accounts would be subject to _____(foreign country) backup withholding of 15% on any dividends I earned, even though I never claimed to be a _____(foreign country) resident or citizen, never authorized sharing of any personal information provided to a foreign government, and never claimed that I LIVED in _____(foreign country), only that my "permanent address" as listed under the form was in _____(foreign country). The IRS Form W-8BEN that Encl. (2) replaced did not ask for "permanent residence address", only "permanent address" and so that is what I put on the form, thinking your form was the same as the IRS form.

42 As per Ref. (3) I subsequently contacted your central customer service number to complain that:

- 43 1. I did not want _____(foreign country) tax withholding instituted on any of my _____ (institution
44 name) accounts because I was not a _____(foreign country) resident or citizen.
45 2. That I had never authorized tax withholding for a foreign government.
46 3. That I did not want any of my private personal financial information about my account shared with any third parties or
47 government.
48 4. That I was a nonresident alien for the purposes of U.S. income tax withholding, and that I was so by virtue of my status
49 as a "U.S. national" as defined 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(21) through 8 U.S.C.. §1101(a)(22).

1 The manager I spoke with named _____(name), said she could not help me because the matter I was raising was
2 beyond her expertise and referred me to you with my concerns. I asked for your phone number because I wanted to discuss
3 this matter with you personally, and she arrogantly and defiantly refused to give it. I said it was important to speak with
4 someone in person at your organization who would be directly accountable and answerable for any determinations and she
5 said that wasn't possible, as if your organization had something to hide and did not want to be accountable for your lack of
6 knowledge of the federal tax laws. I told her my residence was in _____(statename) and that
7 _____(statename) qualifies as a "foreign country" within 26 CFR § 1.911-2(h), because the Internal Revenue
8 Code only applies to the federal United States (District of Columbia and Federal territories and enclaves), as I will detail
9 subsequently.

10 She said she wasn't sure _____(statename) qualified as a "permanent address" that was "foreign" within the
11 meaning of the Internal Revenue Code. I asked her what her definition of "foreign address" was, and she didn't have one.
12 I said I wanted the definition in writing signed by an authorized agent of _____(institution name) showing
13 that my address was NOT a "foreign" address. She said she couldn't provide an official answer in writing and referred me
14 to you. I asked _____(name) if she had ever read any part of the Internal Revenue Code (I.R.C.) or the 26 Code of
15 Federal Regulations, and she said no. I said the law is what governs what the definition of "foreign" and there is **no law**
16 **ANYWHERE** in the I.R.C or the 26 CFR defining the definition of "foreign" but that the definition could be inferred from
17 other facts that I explained to her, as repeated for your benefit in Encl. (2). I said that I had researched this issue for the last
18 year and wrote a 2,100 page book on the following subjects: U.S. income taxes; the definition of "foreign"; federal tax law.
19 All efforts to convince her of my beliefs with detailed legal foundation failed because of her relative ignorance of the issues
20 involved. Hence, I am contacting you on this matter.

21 **SECTION 2: REQUESTS OF FIDELITY INVESTMENTS:**

22 With that background out of the way, Enclosure (2) entitled "Position Statement and Questionnaire" provides a very
23 succinct definition of the following terms as a background for what I am asking you to do: "foreign", "United States",
24 "State", "include", and "includes". You are invited to research for yourself, even with the aid of a corporate attorney from
25 your organization, the validity of my arguments and to call me with any questions you might have about the findings. My
26 work number is _____(phone). My home phone number is _____(phone). You
27 are then requested to proceed as follows:

- 28 1. Please provide your phone number so that I may initiate a dialog you about this matter to quickly resolve it and later to
29 do follow-up on the matter. You can do so by calling any of the numbers above and leaving a message with your name
30 and phone number.
- 31 2. If you disagree with my conclusions in Encl. (2), then please:
 - 32 2.1. Consult your organizational legal counsel to get any remaining questions answered that you might have, or
33 better yet, have him respond to this letter.
 - 34 2.2. Call me with any questions you might have, which I will gladly and promptly answer at the above number(s).
 - 35 2.3. Answer the brief questions that are part of Enclosure (2) and send your answers back to me with a date and
36 your signature for the record.

37 **WARNING:** Under the Uniform Commercial Code section 1-205, any questions you do not answer, including
38 the entire questionnaire, will conclusively be presumed to result in the default answer provided with the question.

- 39 2.4. Close ALL of my non-retirement (non-IRA) accounts immediately and send the proceeds back to me via
40 check.
- 41 2.5. Remove Canadian withholding on my remaining retirement account immediately, as I am not a Canadian
42 resident or citizen, nor am I a "U.S. citizen". Instead, I am a "U.S. national".
- 43 2.6. Do not institute U.S. reporting or withholding on the remaining retirement account. My retirement accounts
44 will subsequently be transferred out of your organization upon notification of your response.
- 45 3. If you agree with my conclusions in Encl. (2), then please:
 - 46 3.1. Send me a letter signed by you stating that you agree on company stationary.
 - 47 3.2. Simply remove _____(foreign country) reporting and withholding from all accounts.
 - 48 3.3. Remove any and all Social Security Numbers from all accounts, all of which are no longer valid.
 - 49 3.4. Issue me a Customer ID number to replace the invalid SSN's.

1 3.5. Call me at the number above to confirm what you have done.

2 Whatever the case, you are hereby informed for all our future dealings of the following requirements which I expect you to
3 honor unless notified to the contrary in writing by me:

4 1. I do not want any tax withholding or reporting instituted on any of my accounts for any country or taxing jurisdiction,
5 with or without the submittal of an IRS form W-8BEN or its equivalent, because I was not a citizen of any country. I
6 am a U.S. national, and not a U.S. citizen.

7 That I do not want any of my private personal financial information about my account(s) shared with any third parties or
8 any government, because there is no tax liability associated with any of my accounts for any taxing jurisdiction.

9 That I was a nonresident alien for the purposes of U.S. income tax withholding, and that I was so by virtue of my status as a
10 “U.S. national” as defined 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(21) through 8 U.S.C.. §1101(a)(22).

11 It is my firm desire that we both behave honorably and respectfully with each other in regards to the matters addressed by
12 this correspondence, which means that if you reach a determination other than that which I advocate in this correspondence,
13 that you thoroughly document the legal foundations for such determination using the provided questionnaire. You need not
14 concern yourself with whether I will understand your response, as I assure you that even without formal legal training, I am
15 quite competent to understand whatever technical justification you provide, including citings from the Internal Revenue
16 Code, 26 CFR, and the Supreme Court. Failure to justify your position shall constitute evidence of bad faith on your part
17 which will result in a termination of all future business dealings. This could amount to substantial financial harm to your
18 organization considering the longevity of my usual business dealings.

19 Should you desire further clarification of any of the issues discussed in this correspondence, all of these issues are
20 exhaustively addressed in a book entitled The Great IRS Hoax: Why We Don't Owe Income Tax available for free
21 downloading on the World Wide Web in Adobe Acrobat format at the address below:

22 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

23 I thank you kindly for your diligent cooperation in this matter. I apologize that responding to this request may require more
24 time and attention than would normally be required, but the issues discussed herein are so significant and of such great
25 import to so many of your clients and you personally that I believe the extra effort is well worth your time to respond. I
26 wish to emphasize that I have been a loyal client of yours for the past 20 years and would like to continue doing business
27 with you. In the event that you close my accounts as per my instructions above because you will not justify your position
28 legally or disagree with my position, that it is with regret that I feel that I must terminate all accounts with you. However, I
29 cannot continue to do business with an organization whose misunderstanding and misapplication of the federal tax laws
30 (obvious even to a jailhouse lawyer such as myself) results in a hazard to my financial health, my privacy, and my personal
31 freedom and liberty.

32 In accordance with 28 U.S.C. §1746(1), I do hereby attest and affirm, under the penalties of perjury from without the
33 “United States”, under the laws of the United States of America that to the best of my/our knowledge and belief, the above
34 Affidavit is true, correct, and complete.

35 Very Sincerely,

36

37

38

39

40 <<YOUR NAME>>

41 All rights reserved without prejudice, UCC 1-207

POSITION STATEMENT AND QUESTIONNAIRE

By: Family Guardian Fellowship
Date of last revision: 12-10-01
<http://famguardian.org/>

1. INTRODUCTION AND REQUIREMENTS PERTAINING TO YOUR ANSWERS:

"The whole art of government consists in the art of being honest." --Thomas Jefferson: *Rights of British America*, 1774. ME 1:209, Papers 1:134

"Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading... We cannot condone this shocking conduct... If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately"
U.S. v. Tweel, 550 F2d 297, 299-300

This document shall constitute proof of my position relative to my total lack of liability for federal income taxes. Each question appearing in this "Test for Tax Professionals" is designed and intended to:

1. Carefully and succinctly document and convey the detailed legal foundations of my good-faith belief of nonliability and thereby meet the burden of proof requirement imposed on me.
2. Take me out of the characterization of being a "taxpayer" and into the category of being a sovereign "American".
3. Offer you an opportunity to refute each and every major point that forms the basis for my beliefs with your own authoritative and carefully-researched legal citations.
4. Shift the burden of proof to you to establish any liability for federal taxes whatsoever.

You must complete the following questions identified in this document in order to meet the burden of proof upon you under 5 U.S.C. §556 as described in this document. Failure to answer any or all question(s) shall result in the default answer being admitted on your part. In the event the list below is empty, then you are requested to complete ALL of the questions in this document.

In regards to this good faith inquiry, your answers to all the questions in this document must include a three part response by citing the (1) the Statute in 26 U.S.C., (2) the Implementing Regulation [IR] in 26 CFR for that particular Statute in 26 U.S.C., and (3) the Volume, Date, and Page Number in the Federal Register as to the promulgation of the Implementing Regulation in (2) making the federal law applicable to American Nationals. Each and every question raised in this document has a significant impact on any imputed tax liability I might have and therefore none of the questions can or should be ignored in order to properly and completely address the issues of federal tax liability.

The reason I am asking for these answers is that you need to communicate and document your authority to demand any sum and amount of liability, rather than operate on the mistaken presumption that I have "taxable income" because I have income of any kind. I can follow the law that exists. In your previous correspondence, you have:

- Negligently ignored any and all claims I have made in previous correspondence.
- Failed to identify any legal authority to impose a tax of any sort under **APPLICABLE REVENUE LAW**.
- Made demands under the "color of law" that are unsubstantiated by legal authority.

Your answers will help document either fraud on your part, or will clearly identify any lawful authority that you might be using. Each of my questions clearly documents the legal foundation and proof or evidence justifying my belief. Therefore, these questions are designed to help you satisfy the burden of proof requirement that applies to you. My authority for asking these questions is as follows, right from the Administrative Procedures Act, which applies directly to you and the Internal Revenue Service:

1 **TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES**
2 **PART I - THE AGENCIES GENERALLY**
3 **CHAPTER 5 - ADMINISTRATIVE PROCEDURE**
4 **SUBCHAPTER II - ADMINISTRATIVE PROCEDURE**

5 ***Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of***
6 ***decision***

7 ***(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.*** Any
8 ***oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the***
9 ***exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or***
10 ***order issued except on consideration of the whole record or those parts thereof cited by a party and supported***
11 ***by and in accordance with the reliable, probative, and substantial evidence.***

12 This series of questions also satisfies the requirements articulated clearly by the U.S. Supreme Court Ruling as follows:

13 ***"It is not the function of our Government to keep the citizen from falling into error; it is the function of the***
14 ***citizen to keep the government from falling into error."***
15 ***[American Communications Association v. Douds, 339 U.S. 382, 442. (1950)]***

16 **Any Court Decisions lower than the U.S. Supreme Court will be considered a "NON RESPONSE" and will result in**
17 **your admission that the "DEFAULT ANSWER" is valid and truthful.** As you are no doubt aware, the Judicial
18 Branch of United States Government has no Constitutional authority to "CREATE LAW" or function in the role of the
19 Legislative Branch of the Federal Government [Congress of the United States]. Furthermore, your own Internal Revenue
20 Manual says on this very subject:

21 ***"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to***
22 ***support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes***
23 ***precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District***
24 ***Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.***
25 ***Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."***
26 ***[IRM, 4.10.7.2.9.8 (05/14/99)]***

27 **1. Question (1): Definition of "State" and "States"**

28 The rules of statutory construction teach that the plural of a word may not have a different meaning than the singular version
29 of the same word. 26 U.S.C. §7701(a)(10) defines the word "State" as follows:

30 ***When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent***
31 ***thereof -- ...***

32 ***State. -- The term "State" shall be construed to include the District of Columbia, where such construction is***
33 ***necessary to carry out provisions of this title.***
34 ***[IRC 7701(a)(10), emphasis added]***

35 Questions:

36 **PART A:** In the context of Subtitles A through C income taxes applied to natural persons, does the word "States" used in
37 the definition of "United States" 26 U.S.C. §7701(a)(9) also mean only the District of Columbia?

38 If you fail to respond or ignore the question, then your answer is "YES."

39 RESPONSE TO QUESTION (1A): 26 U.S.C. §_____ IR in 26 CFR _____

40 NARRATIVE RESPONSE: _____
41 _____

42 Federal Register Volume _____ Date _____ Page # _____

1 **PART B:** If the answer to Part A above is “NO”, then in the context of Subtitles A through C income taxes applied to
2 natural persons, does the meaning of “States” used in 26 U.S.C. §7701(a)(9) mean only the District of Columbia and other
3 federal enclaves defined in 4 U.S.C. §110(d), which says:

4 (d) *The term "State" includes any Territory or possession of the United States.*

5 If you fail to respond or ignore the question, then your answer is “NO.”

6 RESPONSE TO QUESTION (1B): 26 U.S.C. §_____ IR in 26 CFR _____

7 NARRATIVE RESPONSE: _____
8 _____

9 Federal Register Volume _____ Date _____ Page # _____

10 **PART C:** If the answer to Part B above is “NO”, then in the context of Subtitles A through C income taxes applied to
11 natural persons, does the meaning of “States” used in 26 U.S.C. §7701(a)(9) mean only the District of Columbia and
12 federal possessions and federal enclaves defined in 4 U.S.C. §110(d), which says:

13 (d) *The term "State" includes any Territory or possession of the United States.*

14 and the 50 sovereign states which are not possessions of the “United States”? If you fail to respond or ignore the question,
15 then your answer is “NO.”

16 RESPONSE TO QUESTION (1C): 26 U.S.C. §_____ IR in 26 CFR _____

17 NARRATIVE RESPONSE: _____
18 _____

19 Federal Register Volume _____ Date _____ Page # _____

20 **2. Question (2): Definition of “United States”**

21 We must always remember that our Congress legislates for two territorial jurisdictions as ruled by the U.S. Supreme Court
22 in the case of *U.S. v. Bevans*, 16 U.S. 336 (1818):

23 *“The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from
24 the express assent of the states by whom the cessions are made. It could be derived in no other manner; because
25 without it, the authority of the state would be supreme and exclusive therein,”*

26 ...

27 *“The article which describes the judicial power of the United States is not intended for the cession of territory
28 or of general jurisdiction. ... Congress has power to exercise exclusive jurisdiction over this district, and over
29 all places purchased by the consent of the legislature of the state in which the same shall be, for the erection of
30 forts, magazines, arsenals, dock-yards, and other needful buildings.”*

31 *“It is observable that the power of exclusive legislation (which is jurisdiction) is united with cession of territory,
32 which is to be the free act of the states. It is difficult to compare the two sections together, without feeling a
33 conviction, not to be strengthened by any commentary on them, that, in describing the judicial power, the
34 framers of our constitution had not in view any cession of territory; or, which is essentially the same, of general
35 jurisdiction,” 3 Wheat., at 388.”*

36 The territorial jurisdiction that all Congressional legislation is intended to apply to absent a clearly expressed intent to the
37 contrary is the federal zone, which are federal properties coming under Article 1, Section 8, Clause 17 of the U.S.
38 Constitution as revealed by the U.S. Supreme Court below in *U.S. v. Spelar*, 338 U.S. 217 at 222 (1949):

39 *“A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply
40 only within the territorial jurisdiction of the United States.”*

1 The Internal Revenue Code only applies within the territorial jurisdiction of the “United States” and has no jurisdiction
2 over natural persons (biological people) outside that jurisdiction because of limits on direct taxation found in Article 1,
3 Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the U.S. Constitution. The term “United States” is defined in the
4 Internal Revenue Code section 7701(a)(9) as:

5 26 U.S.C. §7701(a)(9)
6 “United States

7 The term “United States” when used in a geographical sense includes only the States and the District of
8 Columbia.”

9 And in that same section, “State” is defined as follows:

10 26 U.S.C. §7701(a)(10)
11 “State

12 The term “State” shall be construed to include the District of Columbia, where such construction is necessary
13 to carry out provisions of this title.”

14 You will note that “States” is the plural of “State”, and that “State” refers only to the District of Columbia, which is part of
15 the federal United States (also called the “federal zone”) and is a federal State. But wait, there is only one District of
16 Columbia and they used the plural form of “State” in the definition of “United States”. What other federal “States” do we
17 have? Here they are:

18 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
19 CHAPTER 4 - THE STATES

20 Sec. 110. Same; definitions
21 (d) The term “State” includes any Territory or possession of the United States.

22 Notice the title of the Chapter above, which is “The States”. These are federal states, and the same “the States” appearing
23 in the definition of the term “United States” found in 26 U.S.C. §7701(a)(9) above. These same federal States are also the
24 only States subject to the federal income tax or the territorial jurisdiction of the federal government. The above is from 4
25 U.S.C. §§ 104-113, also called the Buck Act of 1940, which was enacted by the federal government to allow states to
26 institute state income or sales taxes inside of federal enclaves within sovereign states or in federal possessions like the
27 Virgin Islands. An “enclave” is property within a sovereign state that has been ceded to the federal government by a state
28 for use, for instance, as a military base or federal courthouse. There are 50 artificial or federal “States” within the borders
29 of the sovereign 50 “states” under the Buck Act. If we took all of the federal property within one of these sovereign
30 “states” and grouped it together, this would be called a “State”.

31 Going back to the definitions of “United States” and “State” again found in 26 U.S.C. §7701(a)(9)-(10) above, then by the
32 rules of statutory construction, the plural of the word “State” may not have a different meaning or category than the singular
33 of a word. The definition of “United States” also cannot have two different meanings either that depend on the context
34 used, meaning that it can’t mean the federal zone for individuals and the geographical United States* (the entire country)
35 for other artificial entities, because Section 7701(a)(9) doesn’t provide two definitions or contexts. It can only have one
36 meaning that can consistently be applied throughout the Internal Revenue Code.

37 Do either the definition of “United States” or “State” above express a clear intent to apply to areas outside the federal
38 United States (federal properties coming under Article 1, Section 8, Clause 17 of the U.S. Constitution)? The answer is
39 NO! Therefore, the term “United States” can only mean the “federal zone” within the context of the entire Internal
40 Revenue Code as per *U.S. v. Spelar*, 338 U.S. 217 at 222 (1949). We have no choice, as per the rulings of the Supreme
41 Court, to reach any other conclusion. We wish to emphasize, however, that there are exceptions to this rule, as found in 26
42 U.S.C. §§ 3121 and 4612. These sections redefine the term “United States” within selected portions of the code and for
43 special purposes related to excise taxes and FICA taxes. We therefore must conclude that the income tax, by default and
44 absent an alternate definition of “United States”, only applies in the District of Columbia and other portions of the federal
45 United States, based on the definitions above, and that the only exceptions to this conclusion are those portions of the
46 Internal Revenue Code which use another definition of the term “United States”! 40 U.S.C. §255 puts the nail in the coffin
47 on this issue, in defining the extent of criminal jurisdiction of the “United States**” government:

1 *United States Code*
2 **TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS**
3 **CHAPTER 3 - PUBLIC BUILDINGS AND WORKS GENERALLY**

4 **40 U.S.C. Sec. 255. Approval of title prior to Federal land purchases; payment of title expenses; application**
5 **to Tennessee Valley Authority; Federal jurisdiction over acquisitions**

6 *Unless the Attorney General gives prior written approval of the sufficiency of the title to land for the purpose*
7 *for which the property is being acquired by the United States, public money may not be expended for the*
8 *purchase of the land or any interest therein.*

9 *The Attorney General may delegate his responsibility under this section to other departments and agencies,*
10 *subject to his general supervision and in accordance with regulations promulgated by him.*

11 *Any Federal department or agency which has been delegated the responsibility to approve land titles under this*
12 *section may request the Attorney General to render his opinion as to the validity of the title to any real property*
13 *or interest therein, or may request the advice or assistance of the Attorney General in connection with*
14 *determinations as to the sufficiency of titles.*

15 *Except where otherwise authorized by law or provided by contract, the expenses of procuring certificates of*
16 *titles or other evidences of title as the Attorney General may require may be paid out of the appropriations for*
17 *the acquisition of land or out of the appropriations made for the contingencies of the acquiring department or*
18 *agency.*

19 *The foregoing provisions of this section shall not be construed to affect in any manner any existing provisions of*
20 *law which are applicable to the acquisition of lands or interests in land by the Tennessee Valley Authority.*

21 *Notwithstanding any other provision of law, the obtaining of exclusive jurisdiction in the United States over*
22 *lands or interests therein which have been or shall hereafter be acquired by it shall not be required; but the*
23 *head or other authorized officer of any department or independent establishment or agency of the Government*
24 *may, in such cases and at such times as he may deem desirable, accept or secure from the State in which any*
25 *lands or interests therein under his immediate jurisdiction, custody, or control are situated, consent to or*
26 *cession of such jurisdiction, exclusive or partial, not theretofore obtained, over any such lands or interests as he*
27 *may deem desirable and indicate acceptance of such jurisdiction on behalf of the United States by filing a*
28 *notice of such acceptance with the Governor of such State or in such other manner as may be prescribed by the*
29 *laws of the State where such lands are situated. **Unless and until the United States***
30 ***has accepted jurisdiction over lands hereafter to be acquired***
31 ***as aforesaid, it shall be conclusively presumed that no such***
32 ***jurisdiction has been accepted.***

33 (Don't confuse yourself. The above use of the word "State" is different from that in Title 26, the I.R.C. It means the states
34 of the Union and not the federal states.) So there you have it above! The United States government does not have
35 territorial jurisdiction over any land within the states of the union not explicitly ceded to it in writing by the state. Why
36 then would it have any jurisdiction over your private property or residence within a state, which also was never ceded to the
37 federal government in writing? Worse yet, why would they have any jurisdiction over you if you weren't a U.S. citizen and
38 were instead a U.S. national? The answer is the U.S. government's jurisdiction inside the states on land outside the federal
39 zone doesn't exist, other than to regulate and tax foreign commerce! Only the states have territorial jurisdiction there.

40 Another issue to consider is deciding whether "United States" means the "District of Columbia" or the "federal zone" is the
41 definition of the term "employee". Here's the definition from [26 CFR § 31.3401\(c\)](#):

42 26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or
43 appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or
44 the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term
45 'employee' also includes an officer of a corporation."

46 Here's what the code says about such officer "employees", and note that they all work only in the District of Columbia:

47 *United States Code*
48 **TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES**
49 **CHAPTER 3 - SEAT OF THE GOVERNMENT**
50 § 72. Public offices; at seat of government.

1 All offices attached to the seat of government shall be exercised in the District of Columbia, and not
2 elsewhere, except as otherwise expressly provided by law.

3 Some people look at the above logic, and then say that the U.S. Supreme Court has already ruled that the income tax is an
4 indirect excise tax and that indirect taxes can apply anywhere throughout the country under Article 1, Section 8, Clause 1
5 of the U.S. Constitution and that the Internal Revenue Code can therefore only define “United States” as applying to the
6 entire country rather than just the federal zone. However, the excise taxes on petroleum found in Subtitle D (sections 4041
7 through 5000 of the Internal Revenue Code)) use a different definition of the term “United States” found in 26 U.S.C.
8 §4612 that does explicitly indeed include nonfederal areas (referred to as the “50 states”)!

9 *Title 26*
10 *Subtitle D-Miscellaneous Excise Taxes*
11 *Chapter 38-Environmental Taxes*
12 *Subchapter A- Tax on Petroleum*
13 *26 U.S.C. Sec. 4612(a)(4) - United States*

14 (A) *In general*

15 The term "United States" means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, any
16 possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of
17 the Pacific Islands

18 How come the U.S. government can apply the excise tax on gasoline legally within the borders of sovereign states?
19 Because most of the gasoline is imported (foreign commerce) and the federal government has subject matter (but not
20 territorial) jurisdiction and regulatory authority within the borders of the sovereign states to regulate foreign commerce
21 under Article 1, Section 8, Clause 3 of the U.S. Constitution. The power to regulate also implies the power to tax.

22 The U.S. Supreme Court, in the case of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945) defined the term “United
23 States” as follows:

24 “*The term 'United States' may be used in any one of several senses.*

25 [1] *It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the*
26 *family of nations.*

27 [2] *It may designate the territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends,*

28 [3] *or it may be the collective name of the states which are united by and under the Constitution.”*

29 It is of utmost importance to understand the exact meaning of the term “United States” as it relates income taxes and to the
30 definitions of “United States” given by the Supreme Court. Understanding this is the foundation of understanding the
31 jurisdiction of the United States Government to impose Subtitles A through C income taxes on “natural persons”.

32 Questions:

33 All of the parts of the questions indicated below refer to the meaning of the term “United States” within the context of
34 Subtitles A through C income taxes as applied to “natural persons” (as opposed to corporations or partnerships in receipt of
35 indirect excise taxable privileges).

36 **PART A:** Based on the above citation of *Hooven and Allison v. Evatt*, 324 U.S. 652, please complete the following
37 checklist defining the jurisdiction of the Internal Revenue Service as it relates to the indicated definitions of the term
38 “United States” found in the internal revenue code. Please circle YES or NO under each of the three definition columns
39 that apply to each of the three definitions given of “United States” found in the Internal Revenue Code. Default answers
40 that apply if you refuse to answer the question are also shown in the table.

41 As you complete each box in the table below, be aware of the following Constitutional restrictions imposed upon taxation
42 by the U.S. Government:

43 **Article 1, Section 2, Clause 3:**

3 Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons.

Article 1, Section 8, Clause 1 thru 3:

SECTION.

8.

Clause 1 The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

Clause 3 To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

Article 1, Section 9, Clauses 4 through 5: No direct taxes or taxes on export from states

⁴ No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken.⁷

5 No Tax or Duty shall be laid on Articles exported from any State.

And the definition of “direct tax” is shown below:

One that is imposed directly upon property, according to its value. It is generally spoken of as a property tax or an ad valorem tax. Distinguishable from an indirect tax which is levied upon some right or privilege.

And finally, keep in mind that “labor” and consequently the wages that result from labor are “property” as defined by the U.S. Supreme Court in *Butchers’ Union Co. v. Crescent City Co.*, 111 U.S. 746 (1884)

"As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. These inherent rights have never been more happily expressed than in the declaration of independence, that new evangel of liberty to the people: 'We hold these truths to be self-evident'-that is, so plain that their truth is recognized upon their mere statement-'that all men are [111 U.S. 746, 757] endowed-not by edicts of emperors, or decrees of parliament, or acts of congress, but 'by their Creator with certain inalienable rights.'-that is, rights which cannot be bartered away, or given away, or taken away, except in punishment of crime-'and that among these are life, liberty, and the pursuit of happiness; and to secure these-not grant them, but secure them- 'governments are instituted among men, deriving their just powers from the consent of the governed.' Among these inalienable rights, as proclaimed in that great document, is the right of men to pursue their happiness, by which is meant the right to pursue any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give to them their highest enjoyment. The common business and callings of life, the ordinary trades and pursuits, which are innocuous in themselves, and have been followed in all communities from time immemorial, must therefore be free in this country to all alike upon the same conditions. The right to pursue them, without let or hinderance, except that which is applied to all persons of the same age, sex, and condition, is a distinguishing privilege of citizens of the United States, and an essential element of that freedom which they claim as their birthright. It has been well said that 'the property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property. It is a manifest encroachment upon the just liberty both of the workman and of those who might be disposed to employ him. As it hinders the one from working at what he thinks proper, so it hinders the others from employing whom they think proper.' Smith, Wealth Nat. bk. I, c. 10."

Based on the above, it is quite reasonable to conclude (and I DO conclude) that since "direct taxes" are taxes on property, and that tax especially the wages of sovereign natural persons in the 50 states must, of necessity, be "direct taxes" as defined above. It is also reasonable to conclude that wages cannot be taxed on the basis that they are earned in the process

1 of exercising the *right* to support oneself enumerated above by the Supreme Court, and courts say the following about the
 2 exercise of rights:

3 "Legislature...cannot name something to be a taxable privilege unless it is first a privilege." [Taxation West
 4 Key 43]... "The Right to receive income or earnings is a right belonging to every person and realization and
 5 receipt of income is therefore not a 'privilege', that can be taxed." [Taxation West Key 933]-Jack Cole Co. v.
 6 MacFarland, 337 S.E. 2d 453, Tenn.

7 "The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is
 8 an artificial entity which owes its existence and charter power to the State, but the individual's right to live and
 9 own property are natural rights for the enjoyment of which an excise cannot be imposed."
 10 [Redfield v. Fisher, 292 Oregon 814, 817]

11 **Table 3-2: Definition of "United States": Jurisdiction of Subtitles A thru E on "natural persons"**

Subtitle	26 U.S.C./ Internal Revenue Code Section	Hooven & Allison Definition of "United States" (circle YES or NO in answer to each box below)		
		[1] The country	[2] Territory over which U.S. govt is sovereign under Article I, Section 8, Clause 17 of Constitution	[3] The collective name of the states united under the constitution
C: Employment Taxes	26 U.S.C. §3121(e)(2)	Your answer (circle one): YES NO Default answer: NO	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: NO
D: Miscellaneous Excise Taxes	26 U.S.C. §4612(a)(4)	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: YES
F: Procedures and Administration	26 U.S.C. §7701(a)(9)	Your answer (circle one): YES NO Default answer: NO	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: NO

12 RESPONSE TO QUESTION (2A): 26 U.S.C. §_____ IR in 26 CFR _____

13 NARRATIVE RESPONSE: _____
 14 _____

15 Federal Register Volume _____ Date _____ Page # _____

16 **PART B:** The question is, does the term "United States" mean only the District of Columbia and possessions of the
 17 United States but not the 50 sovereign states? If you fail to respond or ignore the question, then your answer is "YES."

18 RESPONSE TO QUESTION (2B): 26 U.S.C. §_____ IR in 26 CFR _____

19 NARRATIVE RESPONSE: _____
 20 _____

21 Federal Register Volume _____ Date _____ Page # _____

22 **3. Question (3): Definition of the word "includes"**

23 The word "includes" is defined in the Internal Revenue Code as follows:

24 "26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING. - The terms 'include' and 'including' when used in a
 25 definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the
 26 term defined."

27 Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words includes and including as:

28 "(1) To comprise, comprehend, or embrace... (2) To enclose within; contain; confine...But granting that the
 29 word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the
 30 specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited,
 31 preceding general language...The word 'including' is obviously used in the sense of its synonyms,
 32 comprising; comprehending; embracing."

1 **Includes is a word of limitation.** Where a general term in Statute is followed by the word, ‘including’ the
 2 primary import of the specific words following the quoted words is to indicate restriction rather than
 3 enlargement. Powers ex re. Covon v. Charron R.I., 135 A. 2nd 829, 832 Definitions-Words and Phrases pages
 4 156-156, Words and Phrases under ‘limitations’.”

5 Black’s Law Dictionary, Sixth Edition, page 763 further defines the word “includes” consistent with the above as follows:

6 **Include.** (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut
 7 up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an
 8 enlargement and have the meaning of and or in addition to, or merely specify a particular thing already
 9 included within general words theretofore used. “Including” within statute is interpreted as a word of
 10 enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron,
 11 240 Or. 123, 400 P.2d 227, 228.”

12 [Black’s Law Dictionary, Sixth Edition, page 763 (1990):]

13 So we see from the above that “includes” and “including” are used to embrace or define or circumscribe the things being
 14 identified and to remove doubt about what is being described. When the word “includes” is used as a word of enlargement,
 15 it must list the general class of items which constitute the enlargement first. For instance:

16 4 U.S.C. §110 Same; definitions

17 (d) The term "State" **includes** any Territory or possession of the United States.

18 A better word to use when clarity is desired is “means”, and where Congress intends to be precise, as in 26 U.S.C. §61, they
 19 will use the word “means” in place of “includes”.

20 “Sec. 61. Gross income defined

21 (a) General definition - ... gross income **means** all income from whatever source derived, including (but
 22 not limited to) the following items:

- 23 (1) Compensation for services...;
- 24 (2) Gross income derived from business;
- 25 (3) Gains derived from dealings in property;
- 26 (4) Interest;
- 27 (5) Rents;
- 28 (6) Royalties;
- 29 (7) Dividends;... [more items listed]" [26 U.S.C. §61]

30 But when Congress wants to violate due process and create confusion over definitions that the courts can use to illegally
 31 enforce a deliberately vague tax statute and expand their limited jurisdiction, they use the word “includes” instead of
 32 “means”. For instance:

33 26 U.S.C. §7701(a)(9) United States

34 The term "United States" when used in a geographical sense **includes** only the States and the District of
 35 Columbia.

36 _____

37 26 U.S.C. §7701(a)(10) State

38 The term "State" shall be construed to **include** the District of Columbia, where such construction is
 39 necessary to carry out provisions of this title.

40 The above is an especially and deliberately ambiguous definition, and it is the MOST important definition in all the Internal
 41 Revenue Code, because it defines the territorial jurisdiction of the U.S. government to impose income taxes! Since “State”
 42 was defined in both 4 U.S.C. §110(d) as 26 U.S.C. §7701(a)(10), we must conclude that personal income taxes found in
 43 Subtitles A through C only apply on federal property. This is because by the rules of statutory construction, the plural of a
 44 word may not mean a different thing or class of things than the singular.

1 Regarding statutes levying taxes, the U.S. Supreme Court has agreed with the above conclusions by saying that :

2 *"In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by
3 implication beyond the clear import of the language used, or to enlarge their operations so as to embrace
4 matters not specifically pointed out. In case of doubt they are construed most strongly against the government
5 and in favor of the citizen."*
6 [Gould v. Gould, 245 U.S. 151, at 153]

7 A favorite trick used by the Treasury and the Internal Revenue Service is to abuse the meaning of the word "includes" as a
8 way to violate due process and unlawfully enlarge their authority and jurisdiction when Americans point out that they have
9 no liability for a particular tax or penalty. For instance, below is the Treasury regulation pointing out the "persons"
10 (meaning federal corporations as per *Eisner v. Macomber*, 252 U.S. 189 (1920)) against whom penalties may be applied.
11 We talk about this regulation later in question 3.1:

12 *[Code of Federal Regulations]
13 [Title 26, Volume 17, Parts 300 to 499]
14 [Revised as of April 1, 2000]
15 From the U.S. Government Printing Office via GPO Access
16 [CITE: 26CFR301.6671-1]
17 [Page 402]
18 TITLE 26--INTERNAL REVENUE
19 Additions to the Tax and Additional Amounts--Table of Contents
20 Sec. 301.6671-1 Rules for application of assessable penalties.*

21 ...

22 *(b) Person defined. For purposes of subchapter B of chapter 68, the term ``person'' **includes** an officer or
23 employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or
24 member is under a duty to perform the act in respect of which the violation occurs.*

25 This regulation clearly states that only federal corporations, federal partnerships, and employees of same can be held liable
26 for payment of assessable penalties, and not natural persons. When you call the IRS to point this out, they will mistakenly
27 conclude that "includes" is used as a "term of enlargement" in the above definition. The will say:

28 *"26 U.S.C. §7701(c) defines the term "includes" as a word of enlargement. That means that it doesn't define
29 everything that is being talked about, and is only giving a few examples. It could mean anything and it certainly
30 includes you as a natural person.*

31 Of course, we know that the above kinds of fraudulent statements are inconsistent with both the U.S. Congressional
32 Research service (see the Congressional Research Service Report 97-59A at
33 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/CRS-97-59A-rebuts.pdf>) and the U.S. Supreme Court (*Eisner v.*
34 *Macomber*, 252 U.S. 189 (1920), *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918); *Stratton's*
35 *Independence v. Howbert*, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913), etc) because both of these
36 organizations have determined that:

- 37 1. Income taxes are indirect excise taxes. You must be in receipt of excise taxable privileges from the federal government
38 to be liable for the tax.
- 39 2. Only the Constitution can define "income" and not Congress, and it can only mean "corporate profit".
- 40 3. Because income can only mean "federal corporation profit", then the only "persons" who can be liable for income
41 taxes are federal corporations.

42 Based on the above analysis, the evasive IRS comment above is therefore really just a devious, fraudulent, and abusive
43 power grab and attempt to illegally expand federal jurisdiction to tax. IRS agents who use it, in effect, are saying:

44 *1. The law doesn't mean what you think it means. There is no way you can know or understand what the law
45 really means, so give up trying.*

46 *2. We are a society of men and not law. Only I am qualified to know what the above definition means and you
47 are wrong, nor am I required to offer you an explanation of why you are wrong, because you have no right to
48 know. You have no legal training and you can't trust your own judgment.*

1 3. You will do what I say and quit asking questions or I will make your life miserable by illegally assessing
2 penalties you don't owe until you shut up. I don't care about your First Amendment right of free speech. You
3 will do what I say or be mercilessly abused by our organization.

4 Does the above totalitarian double-speak sound familiar? We have compiled a few questions to illustrate the absurdity,
5 illogic, and abuse of due process resulting from using the word “includes” in the “enlarging way” the IRS mistakenly does.

6 Now lets examine the word “definition” found in Black’s Law Dictionary, Sixth Edition, page 423:

7 **definition:** (Black's Law Dictionary, Sixth Edition, page 423) A description of a thing by its properties; an
8 explanation of the meaning of a word or term. **The process of stating the EXACT**
9 **meaning of a word by means of other words. Such a**
10 **description of the thing defined, including all essential**
11 **elements and excluding all nonessential, as to distinguish it**
12 **from all other things and classes.**

13 **PART A:** The question is, how can any definition found in the Internal Revenue Code (I.R.C.) that uses the word
14 “includes” define the “exact meaning” of the term if that word is to be used “expansively” or as a term of “enlargement”?
15 Below is a list of a few of the more important definitions that use this word:

- 16 • 26 U.S.C. §7701(a)(9) United States
17 • 26 U.S.C. §3401(c) Employee
18 • 4 U.S.C. §110(d) State

19 If you fail to respond or ignore the question, then your answer is “**DEFINITIONS IN THE INTERNAL REVENUE**
20 **CODE THAT USE THE TERM ‘INCLUDES’ CAN’T DEFINE ANYTHING PRECISELY.”**

21 RESPONSE TO QUESTION (5A): TITLE IN U.S.C. ____ Section ____ IR in CFR _____

22 NARRATIVE RESPONSE: _____

23 Federal Register Volume _____ Date _____ Page # _____

25 The Sixth Amendment to the U.S. Constitution states:

26 *In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury
27 of the State and district wherein the crime shall have been committed, which district shall have been previously
28 ascertained by law, **and to be informed of the nature and cause of the***
29 **accusation;** to be confronted with the witnesses against him; to have compulsory process for obtaining
30 witnesses in his favor, and to have the Assistance of Counsel for his defense.

31 If the I.R.C. doesn’t clearly define what the law requires because it uses the word “includes”, then according to the U.S.
32 Supreme Court, it must be declared “void for vagueness”. This concept is part of the “void for vagueness doctrine” first
33 advocated by the U.S. Supreme Court. This doctrine is deeply rooted in our right to due process (under the Fifth
34 Amendment) and our right to know the nature and cause of any criminal accusation (under the Sixth Amendment). The
35 latter right goes far beyond the contents of any criminal indictment. The right to know the nature and cause of any
36 accusation starts with the statute which a defendant is accused of violating. A statute must be sufficiently specific and
37 unambiguous in all its terms, in order to define and give adequate notice of the kind of conduct which it forbids.

38 *The essential purpose of the “void for vagueness doctrine” with respect to interpretation of a criminal statute,
39 is to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give
40 due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process
41 of law.*
42 *[U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952), emphasis added]*

1 If it fails to indicate with reasonable certainty just what conduct the legislature prohibits, a statute is necessarily void for
2 uncertainty, or "void for vagueness" as the doctrine is called. In the *De Cadenas* case, the U.S. District Court listed a
3 number of excellent authorities for the *origin* of this doctrine (see *Lanzetta v. New Jersey*, 306 U.S. 451) and for the
4 *development* of the doctrine (see *Screws v. United States*, 325 U.S. 91, *Williams v. United States*, 341 U.S. 97, and *Jordan*
5 *v. De George*, 341 U.S. 223). Any prosecution which is based upon a vague statute must fail, together with the statute
6 itself. A vague criminal statute is unconstitutional for violating the 5th and 6th Amendments. The U.S. Supreme Court has
7 emphatically agreed:

8 [1] That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are
9 subject to it what conduct on their part will render them liable to its penalties is a well-recognized requirement,
10 consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either
11 forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily
12 guess at its meaning and differ as to its application violates the first essential of due process of law.
13 [Connally et al. v. General Construction Co., 269 U.S. 385, 391 (1926), emphasis added]

14 The debate that is currently raging over the correct scope and proper application of the IRC is obvious, empirical proof that
15 men of common intelligence are differing with each other. Section 3.16.1 of *The Great IRS Hoax* book (available FREE
16 from <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>) entitled "Uncertainty of the Federal Tax
17 Laws" is proof of the extent of the conflicts in interpreting the tax laws by the federal appellate courts. For example, some
18 people advocate definitions of "includes" and "including" which are expansive, not restrictive. The matter could be easily
19 decided if the IRC would instead exhibit sound principles of statutory construction, state clearly and directly that "includes"
20 and "including" are meant to be used in the *expansive* sense, and *itemize* those specific persons, places, and/or things that
21 are "otherwise within the meaning of the terms defined". If the terms "includes" and "including" must be used in the
22 *restrictive* sense, the IRC should explain, clearly and directly, that expressions like "includes only" and "including only"
23 must be used, to eliminate vagueness completely. Instead, they currently define the term "includes" and "including" using
24 the expansive sense and then contradict their own definition in IRC section 61 by adding the phrase "(but not limited to)".

25 All of this discussion leads to the conclusion that the Internal Revenue Code should have been declared "void for
26 vagueness" a long time ago.

27 **PART B:** Based on the above background on the Void for Vagueness Doctrine of the Supreme Court, why shouldn't the
28 entire Internal Revenue Code be declared "void for vagueness" because of its sheer size, complexity, and the obvious
29 conflicts resulting from the fuzzy definitions created by the use of the word "includes". If you fail to respond or ignore the
30 question, then your answer is "**WE AGREE THAT THE I.R.C. SHOULD BE DECLARED VOID FOR**
31 **VAGUENESS. IT IS NEXT TO IMPOSSIBLE TO ADMINISTER FAIRLY AND IMPARTIALLY, AND TO**
32 **CLEARLY AND UNAMBIGUOUSLY KNOW WHAT IT EXPECTS OF THE AVERAGE AMERICAN.**"

33 RESPONSE TO QUESTION (5B): TITLE IN U.S.C. ____ Section ____ IR in CFR _____

34 NARRATIVE RESPONSE: _____
35 _____

36 Federal Register Volume _____ Date _____ Page # _____

37 The definition of "employee" found in the Treasury Regulations is as follows:

38 26 CFR § 31.3401(c) Employee: "...the term [employee] **includes** officers and employees, whether
39 elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision,
40 thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The
41 term 'employee' also includes an *officer of a corporation*."

42 **PART C:** What does the word "employee" found in 26 U.S.C. §3401(c) Employee "include"? If you fail to respond or
43 ignore the question, then your answer is "**IT INCLUDES ONLY ELECTED OR APPOINTED POLITICAL**
44 **OFFICERS OF THE UNITED STATES GOVERNMENT.**"

45 RESPONSE TO QUESTION (5C): TITLE IN U.S.C. ____ Section ____ IR in CFR _____

1 NARRATIVE RESPONSE: _____

2 _____

3 Federal Register Volume _____ Date _____ Page # _____

4 **PART D:** If the answer to the above is other than “elected or appointed officers of the U.S. government”, then where in
5 the Internal Revenue Code or the Treasury Regulations in 26 CFR can this distinction be found, because it can’t be
6 enforced unless it’s part of the law, since it would violate the Void for Vagueness Doctrine and .” **Gould v. Gould**, 245
7 U.S. 151, at 153 to reach any other conclusion. If you fail to respond or ignore the question, then your answer is “**THERE
8 IS NO PLACE IN THE LAW THAT DEFINES ‘EMPLOYER’. I’M SIMPLY BEING ARBITRARY AND DOING
9 WHATEVER YOU WILL LET ME GET AWAY WITH, EVEN THOUGH I KNOW THE LAW CLEARLY SAYS
10 THAT INCOME TAXES ONLY APPLY TO ELECTED OR APPOINTED OFFICIALS OF THE U.S.
11 GOVERNMENT.”**

12 RESPONSE TO QUESTION (5D): TITLE IN U.S.C. ____ Section _____ IR in CFR _____

13 NARRATIVE RESPONSE: _____

14 _____

15 Federal Register Volume _____ Date _____ Page # _____

16 **PART E:** Now let’s have some fun with this controversy. As we said earlier, the term “States” was defined as follows:

17 26 U.S.C. 7701(a)(10) *State*

18 The term "State" shall be construed to **include** the District of Columbia, where such construction is
19 necessary to carry out provisions of this title.

20 But since this definition uses the word “includes”, which is an a term of enlargement as per 26 U.S.C. §7701(c), , then if
21 we follow this illogic, “State” could mean anything, including China! And if it doesn’t “include” China, how are we
22 supposed to know and how can we be sure we aren’t breaking the law and living in constant fear of our government for
23 breaking the law by not understanding what it means? Who decides what it means and how do they decide? After all,
24 Black’s law dictionary defines “state” as follows:

25 *State*. n. A people permanently occupying a fixed territory bound together by common-law habits and custom
26 into one body politic exercising, through the medium of an organized government, independent sovereignty and
27 control over all persons and things within its boundaries.....The organization of social life which exercises
28 sovereign power in behalf of the people. ...In its largest sense, a “state” is a body politic or a society of men.

29 From the above, China fits perfectly the definition of “state” in Black’s Law Dictionary, so why can’t we “include” it and
30 how do we decide what to include and what not to include if the term “includes” doesn’t actually define or enclose or
31 embrace the exact meaning of a definition? It therefore ought to be very clear that we have an arbitrary law on our hands
32 from this question.

33 If you fail to respond or ignore the question, then your answer is “**THERE IS NO PLACE IN THE LAW THAT
34 DEFINES WHAT ‘STATE’ MEANS AND THERE IS NO WAY TO DEFINE WHAT IT MEANS IF IT USES THE
35 WORD ‘INCLUDES’ IN THE DEFINITION. THEREFORE, THE ONLY CONCLUSION A REASONABLE
36 MAN CAN MAKE IS THAT THE WORD INCLUDES MUST INTRODUCE ALL THE TYPES OF THINGS IT
37 ENCOMPASSES AND BY IMPLICATION IT MUST THEREFORE EXCLUDE ALL OTHERS, OR THE
38 DEFINITION WOULD BE MEANINGLESS AND WOULD VIOLATE THE ‘VOID FOR VAGUENESS’
39 DOCTRINE OF THE U.S. SUPREME COURT.”**

40 RESPONSE TO QUESTION (5E): TITLE IN U.S.C. ____ Section _____ IR in CFR _____

41 NARRATIVE RESPONSE: _____

42 _____

43 Federal Register Volume _____ Date _____ Page # _____

1 **4. Question (4): Definition of “foreign” With Respect to the Internal Revenue Code (26 U.S.C.)**

2 This question is necessary because NOWHERE, in all 2,000 pages of the Internal Revenue Code which I have searched
 3 electronically and extensively is the term “foreign” or “foreign address” defined. Why? Because that is how the U.S.
 4 government maintains the deception that people are liable for income tax. This subject is really interesting and enlightening
 5 and clarifies so much about the applicability of the tax code once you understand it. First let’s start with the definition of
 6 “foreign” right from the Merriam Webster Dictionary of Law:

7 *foreign: not being within the jurisdiction of a political unit (as a state)*

8 *esp: being from or in a state other than the one in which a matter is being considered*

10 *Example: a foreign company doing business in South Carolina*

11 *Example: a foreign executor submitting to the jurisdiction of this court*

12 *Example: a foreign judgment*

13 *(compare domestic)¹⁴*

14 You will note that the reference in the legal definition of “foreign” is to a political unit, and NOT a country. The U.S.
 15 Codes, title 26, is written by the government of the “United States” and applies only to the District of Columbia and
 16 territories and possessions of the United States over which the federal government is sovereign as per Article 1, Section 8,
 17 Clause 17 of the U.S. Constitution. This point was extensively documented earlier in question 2 and you were offered an
 18 opportunity to refute it.

19 With the above background out of the way, we are now left to consider the true legal meaning of the term “foreign”. Since
 20 the legal dictionary definition of “foreign” means “not being within the jurisdiction of a political unit” and the political unit
 21 in question is the seat of federal government found geographically only in the District of Columbia and the federal
 22 possessions and territories and called the “United States”, then according to the Internal Revenue Code, all income that
 23 originates from outside the District of Columbia (or the federal zone) is FOREIGN INCOME and all the people outside this
 24 area who receive that income are living at a “foreign address”. **The IRS’ own publications confirm this.** In
 25 Publication 54, on page 12 of the year 2000 version says:

26 *A “foreign country” usually is any territory (including the air space and territorial waters) under the
 27 sovereignty of a government other than that of the United States.*

28 *[...]*

29 *The term “foreign country” does **not** include Puerto Rico, Guam, the Commonwealth of the Northern Mariana
 30 Islands, the Virgin Islands, or U.S. possessions such as American Samoa. For purposes of the foreign earned
 31 income exclusion, the foreign housing exclusion, and the foreign housing deduction, the terms “foreign,”
 32 “abroad,” and “overseas” refer to areas outside the United States, American Samoa, Guam, the
 33 Commonwealth of Northern Mariana Islands, Puerto Rico, the Virgin Islands, and the Antarctic region.*

34 **QUESTION FOR DOUBTERS:** Do you see any of the 50 states EXCLUDED from the above definition of “foreign
 35 country” or not fitting the definition when interpreted literally?

36 All entities mentioned above as being excluded from being foreign countries are “States” as far as the Internal Revenue
 37 Code is concerned and are areas over which the United States government has exclusive jurisdiction and sovereignty. Do
 38 you see the 50 states of the United States excluded from the above definition of “foreign country”? No! For the purposes
 39 of the Internal Revenue Code, the 50 sovereign states are “foreign countries” with respect to the U.S. Government! This
 40 conclusion is also consistent with California’s definition of “foreign country” found in section 17019 of the California
 41 Revenue and Taxation Code:

42 *17019. “Foreign country” means any jurisdiction other than one embraced within the United States.*

43 *{see <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>}*

¹⁴ Merriam-Webster's Dictionary of Law ©1996.

1 Note that California's definition of "United States is the same as the federal government's. Yes, the federal government
 2 does have limited subject matter jurisdiction within the several states, but they do not have territorial jurisdiction and are
 3 NOT sovereign over areas within the several states that are not federal territories or enclaves. For instance, everything the
 4 federal government does with air space and territorial waters surrounding or above the states is controlled by elected
 5 representatives from our state who represent us and who will not be reelected if they don't represent us adequately.
 6 Therefore, the U.S. Government can't be sovereign even over the areas they have exclusive jurisdiction if they can't
 7 independently control who exercises control of those waters. Once again, according to the Declaration of Independence,
 8 the U.S. Government derives its "just powers from the consent of the governed", so the people, and not the government,
 9 are the sovereigns, and they exercise their sovereignty by voting and serving on jury duty, which in turn indirectly controls
 10 everything that the U.S. government does on their behalf. Ultimately, no government like ours can be wholly sovereign
 11 over anything because the people are the real sovereigns. The supreme Court agreed with this view in *Yik Wo v. Hopkins*,
 12 118 U.S. 356, 370 (1885):

13 "While sovereign powers are delegated to the agencies of government, Sovereignty itself remains with the
 14 people, by whom and for whom all government exists and acts."
 15 [*Yik Wo v. Hopkins*, 118 U.S. 356, 370]

16 See also *Chisolm v. Georgia*, 2 U.S. 419; *Penhallow v. Doane's Administrators*, 3 U.S. 93; *McCulloch v.*
 17 *Maryland*, 18 U.S. 316, 404, 405.

18 Interestingly, the 50 states of the United States of America qualify entirely and completely as foreign countries under the
 19 IRS' own instructions. That is why we can be "U.S. nationals" and legitimately file as nonresident aliens and still live in
 20 the 50 states, and many hundreds of thousands of people who do not wish to be federal citizens have done so legally.
 21 Below are a few definitions from Black's Law Dictionary, which confirms these conclusions:

22 Foreign Laws: "The laws of a foreign country or sister state."
 23 [*Black's Law Dictionary*, 6th Edition, p. 647]

24 Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
 25 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
 26 action is brought; and hence, one state of the Union is foreign to another, in that sense."
 27 [*Black's Law Dictionary*, 6th Edition, p. 648]

28 Another way of looking at this is that the "United States" is a small geographic area within the geographic "United States of
 29 America" that is a "subcontractor" to the 50 states of the union, and all the states are legally "foreign" to the territorial
 30 jurisdiction of the federal government as far as the income tax laws are concerned. The "contract" that binds the States to
 31 the federal government is the "U.S. Constitution", the U.S. Codes, and the Uniform Commercial Code (UCC). That's why
 32 Congress puts source rules for taxable income under section 861 within the following hierarchy in the tax code:

33 United States Code
 34 TITLE 26 - INTERNAL REVENUE CODE
 35 Subtitle A - Income Taxes
 36 CHAPTER 1 - NORMAL TAXES AND SURTAXES
 37 Subchapter N - Tax Based on Income From Sources Within or Without the United States
 38 PART I - SOURCE RULES AND OTHER GENERAL RULES RELATING TO FOREIGN INCOME
 39 § 861. Income from sources within the United States.

40 Interestingly, Title 26 doesn't even define the meaning of the phrase "foreign income" but does define "foreign
 41 corporation" and "domestic corporation". Even more interesting is the fact that the title of Part I under versions of the code
 42 prior to 1988 was "*Determination of sources of income*". After that, Congress added the word "foreign" to hide the truth
 43 better. We are then left to believe with the new title of this section and earlier discussion that "foreign income" is anything
 44 that either comes from a foreign corporation or from an individual or person residing anywhere outside of the "federal
 45 zone", which is the District of Columbia and federal possessions. We must conclude this because of the definition of the
 46 term "United States" in 26 U.S.C. §7701(a)(9) and the fact that the federal zone is the only area over which the federal
 47 government has exclusive jurisdiction and is sovereign. However, most people incorrectly fall back on the common
 48 definition of the term "foreign" found in the layman's (nonlegal) dictionary, which only confuses the average person and
 49 deceives them into reaching the wrong conclusion. The layman's definition of "foreign" is:

1 Foreign: 1: situated outside a place or country; esp: situated outside one's own country. 2: born in, belonging
 2 to, or characteristic of some place or country other than the one under consideration.¹⁵

3 Did you notice the BIG difference between the legal definition of “foreign” and the everyday, more common definition of
 4 “foreign”? Of the two definitions of “foreign”, the correct definition is the legal definition and not the layman’s definition.
 5 **If you have learned anything by now, it should be that you should always use the legal definition and ignore layman’s**
 6 **dictionaries when reading the law or you will deceive yourself about the jurisdiction of the law. Can you see how the**
 7 **IRS and Congress might want you to use or believe the layman’s version of the word instead of the legal version of it? It**
 8 **would certainly benefit them from a tax collection standpoint!** If you think like most people mistakenly do that “foreign”
 9 is relative to your country instead of relative to the “United States” (District of Columbia), then you will think that Part I of
 10 the Internal Revenue Code doesn’t apply to you as a Citizen of the 50 United States with income from the 50 states! You
 11 will therefore instead have to refer to section 61 of the IRC which talks about “gross income” as being any type of income
 12 and with no definition of the word “source” to go from. And since Congress removed the pointer in section 61 of the IRC
 13 back to section 861 in about 1982, you won’t even think to look in section 861 to determine taxable sources of income!

14 There’s a reason why the wording of the Internal Revenue Code hasn’t changed significantly since the code was enacted in
 15 1921, because the law is very carefully and deceitfully crafted to cover-up and obfuscate the truth about income tax
 16 liability. In the following sections and especially in our discussion of “taxable sources” or “sources”, keep this definition of
 17 “foreign” in the back of your mind so the meaning and significance of IRC Section 861 is clear! The below court ruling
 18 helps clarify the meaning of the terms “foreign” and “domestic” and also explains why the Internal Revenue Code had to
 19 explicitly define the meaning of the term “foreign corporation” but not define the meaning of the word “foreign” (because
 20 that would spill the beans and shut down the whole federal income tax system for the hoax that it is!):

21 “The United States government is a foreign corporation with respect to a state.”
 22 [*N.Y. re: Merriam*, 36 N.E. 505, 141 N.Y. 479, *Affirmed* 16 S.Ct. 1973, 41 L.Ed. 287]

23 Once again, we’d emphasize that the “void for vagueness” really applies here, and that the Internal Revenue Code ought to
 24 be nullified by the courts because of vagueness, on something as simple as the definition of “foreign income” or “foreign
 25 address”. That term needs to be much better defined to prevent unnecessary litigation or misinterpretation, because absent
 26 a proper legal definition, the only thing we have to relate to that is defined is “foreign corporation”. We are then lead to
 27 believe based on the above definitions that ALL income of U.S. citizens that originates from outside the District of
 28 Columbia and other parts of the “federal zone” (foreign to the political unit of the “United States” federal government) is
 29 “foreign income”. And our interpretation must stick, because according to the U.S. Supreme Court:

30 “Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by
 31 clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be
 32 resolved in favor of those upon whom the tax is sought to be laid.”
 33 [*Spreckels Sugar Refining Co. v. McClain*, 192 U.S. 397 (1904)]

34 **PART A:** Is the territorial jurisdiction of the 50 sovereign states of the United States of America “foreign” as defined
 35 above with respect to each other and with respect to the territorial jurisdiction of the federal United States (the
 36 government)/federal zone under Article 1, Section 8, Clause 17 of the Constitution of the United States of America (YES or
 37 NO)? If you fail to respond or ignore the question, then your answer is “YES.”

38 RESPONSE TO QUESTION (6A): TITLE IN U.S.C. ____ Section _____ IR in CFR _____

39 NARRATIVE RESPONSE: _____
 40 _____

41 **PART B:** Do the sovereign 50 states qualify as “foreign countries” under the definition of such found in 26 CFR § 1.911-
 42 2(h) (YES or NO)? If you fail to respond or ignore the question, then your answer is “YES.”

43 RESPONSE TO QUESTION (6B): TITLE IN U.S.C. ____ Section _____ IR in CFR _____

44 NARRATIVE RESPONSE: _____

¹⁵ Webster’s Ninth New Collegiate Dictionary, 1983, Merriam-Webster, p. 483.

1

2 **PART C:** As “foreign countries”, is there any reason why an address outside of the federal United States cannot be used,
3 for instance, as a “permanent residence” on an IRS W-8BEN form by a person who is not a “U.S. citizen” and is instead a
4 “nonresident alien” and a “U.S. national”? If you fail to respond or ignore the question, then your answer is “**NO.**
5 **THERE IS NO REASON WE SHOULD NOT ACCEPT AN ADDRESS OUTSIDE OF THE FEDERAL UNITED**
6 **STATES AND INSIDE A SOVEREIGN STATE AS A ‘PERMANENT RESIDENCE ADDRESS’ ON AN IRS**
7 **FORM W-8BEN PROVIDED BY A PERSON WHO IS NOT A U.S. CITIZEN AND IS A VALID NONRESIDENT**
8 **ALIEN.”**

9 RESPONSE TO QUESTION (6C): TITLE IN U.S.C. ____ Section _____ IR in CFR _____

10 NARRATIVE RESPONSE: _____
11 _____

12 **5. Conclusions**

13 With all of the above legal conclusions clearly documented, I think it becomes very clear that as long as I do all the
14 following, I have every legal basis to proceed with requesting to be treated as a “nonresident alien” who does not need a
15 social security number registered on my account:

- 16 (1) File with you an IRS form W-8BEN “Certificate of Foreign Status” and thereby proclaim myself a “nonresident
17 alien”
18 (2) Rescind my social security number and quit contributing or collecting from the system.
19 (3) Live in the 50 states and not in any federal territory within any state. This would put me outside of the “United
20 States” as defined in 26 U.S.C. §7701 (the Internal Revenue Code).

21 Then...I have every legal right to be treated as a nonresident alien and to have you honor my wishes regarding opening a
22 new account without a social security number using a permanent address on nonfederal land in one of the 50 states, which
23 is exactly what I am doing.

24 I'd like to remind you that if you believe you cannot honor my request, then I would respectfully request the following as
25 legal justification from you:

- 26 • Citations from 26 U.S.C. that explain and define your definition of “foreign address” and which completely
27 contradict the conclusions of law in this correspondence.
28 • Citations from 26 CFR that explain and define your definition of “foreign address” and which completely
29 contradict the conclusions of law in this correspondence.
30 • Citations from U.S. Supreme Court rulings and Federal Appellate rulings that justify your position.
31 • A definition of “foreign address” from your own internal bank regulations.

33 Lastly, I hope that the ill-informed interpretation of the term “foreign address” by Mr. _____ (branch
34 manager name) at the Poway Branch can be quickly rectified by prompt action on your part. I'd like to remind you that
35 legal action is probable if you continue on the path of discrimination that I have witnessed from your organization to date
36 and do not change your ways. The basis in law for such action is found below:

37 18 U.S.C. §242 provides that whoever, under color of any law, statute, ordinance, regulation, or custom,
38 willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation
39 of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States ...
40 shall be fined under this title or imprisoned not more than one year, or both.

41 42 U.S.C. §1983 provides that every person who, under color of any statute, ordinance, regulation, custom, or
42 usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of
43 the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or
44 immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in
45 equity, or other proper proceeding for redress.

1 **Warning, you may be in violation of Federal Law and persisting with your demand may lead to your arrest
2 and/or civil damages! Also understand that the law provides that you can be held personally responsible and
3 liable, as well as your company or agency.**

4 You will note that nowhere on the attached enclosure (1), IRS Form W-8, does it say that the mailing address must be in a
5 country other than the United States *of America (which is what the 50 states are part of)*, and even if it did, the definition of
6 “foreign” that we now know applies certainly includes my address within California (but not the State of California!).

7 I swear and affirm under penalty of perjury that the facts and assertions made by me in this correspondence are true,
8 correct, and complete to the best of my knowledge and ability, and that I am a nonresident alien individual for the purposes
9 of the income tax who has no obligation to pay U.S. income taxes, file federal returns, or otherwise report any earnings to
10 the Internal Revenue Service, who has absolutely no jurisdiction over me as a Sovereign, Natural Born Citizen of the 50
11 states of the united States of America.

12 **6. Authentication of Your Answers**

13 A place is provided below for the person at the financial institution who is completing this questionnaire to record their
14 signature as an authorized agent of the financial institution they represent. Your response to this questionnaire is invalid
15 absent your signature and identifying information below being **completely filled out**.

16 In the absence of a response, it is presumed that you agree completely with the default answers provided under the Uniform
17 Commercial Code, section 1-205.

18 _____

19 I swear under penalty of perjury that I am an agent of the financial institution named and that I have read and truthfully
20 answered all questions to the best of my knowledge and ability. I declare that I have been offered an opportunity and even
21 been encouraged to seek legal advice in compiling my answers, and have been afforded an opportunity to answer any
22 questions I might have related to this questionnaire and that I have had all my questions completely and satisfactorily
23 answered prior to completing this questionnaire. It is my belief that the answers provided by me are consistent with current
24 federal income tax law as I understand it and as explained to me by the legal counsel of the institution that I represent.

25 Please legibly print information about yourself below:

26 Full Legal Name (including middle name):_____

27 Street address:_____

28 City:_____ State:_____ Zip:_____

29 Financial institution I am representing:_____

30 Date this questionnaire prepared:_____

31 Name of legal counsel consulted to answer my questions:_____

32 _____

33 Signature:_____

34

1

2 **3.7.2 Service Contract With Financial Institution to Assure Security of Account from**
3 **Unlawful Seizure, Lien, or Levy**

4 It's no secret that most financial institutions and the less educated people working at them simply don't know what the
5 federal laws say about the authority of the Internal Revenue Service to lien and levy and seize property. When the
6 institutions receive a "Notice of levy" from the IRS, it is very common that financial institutions won't question the
7 authority of the IRS to levy assets under law. Instead, they will blindly surrender over to the government whatever
8 proceeds are asked for, often without the consent or approval of the account holder.

9 With the above in mind, it's very important that you choose financial institutions to park your assets in that are very
10 familiar with the legal authority of the IRS and state taxation authorities to lien, levy, and seize property in satisfaction of a
11 tax debt. Even if the bank or financial institution isn't familiar with the law, you can often win them over by taking the
12 time to educate both them and their legal counsel on the authority of the IRS to seize, lien, and levy property.

13 Following the education process of the financial institution, it is necessary to put your foot down by telling them that you
14 with certainty withdraw your money, close your account, and abandon them if they will not sign the below form stating that
15 they understand the law on liens, levies and seizures with respect to the IRS and will comply with that law, starting with
16 only allowing liens, levies, and seizures of property belonging to "elected or appointed governmental federal political
17 officials" and in connection with the Bureau of Alcohol, Tobacco, and Firearms. Refer to Section 3.2.3.4 of the Tax Fraud
18 Prevention Manual entitled "Educate and Screen Your Financial Institutions and County Recorder".

SERVICE CONTRACT BETWEEN CLIENT AND FINANCIAL INSTITUTION

http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

I further understand and agree that this section **DOES NOT** authorize liens, levies, or seizures against financial accounts or property instituted by the IRS against accounts owned by Client at this institution based on his current employment.

4.4. That 26 U.S.C. §6331 allows levy, lien, and seizure to be instituted ONLY against “employees” or elected or appointed political officials of the United States government as defined below:

26 U.S.C. §3401(c)

Employee

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

6 U.S.C. Section 2105. DEFINITIONS

- 1 (a) For the purpose of this title, "employee", except as otherwise provided by this section
 2 or when specifically modified, means an officer and an individual who is -
 3 (1) appointed in the civil service by one of the following acting in an official capacity -
 4 (A) the President;
 5 (B) a Member or Members of Congress, or the Congress;
 6 (C) a member of a uniformed service;
 7 (D) an individual who is an employee under this section;
 8 (E) the head of a Government controlled corporation; or
 9 (F) an adjutant general designated by the Secretary concerned under section 709(c) of
 10 title 32;
 11 (2) engaged in the performance of a Federal function under authority of law or an
 12 Executive act; and
 13 (3) subject to the supervision of an individual named by paragraph (1) of this subsection
 14 while engaged in the performance of the duties of his position.

15 [....skipped a few entries since irrelevant...]

16 (d) A Reserve of the armed forces who is not on active duty or who is on active duty for training is deemed not
 17 an employee or an individual holding an office of trust or profit or discharging an official function under or in
 18 connection with the United States because of his appointment, oath, or status, or any duties or functions
 19 performed or pay or allowances received in that capacity.

- 20 4.5. That Client is a private Citizen of the 50 states who is does not meet the above definition of persons
 21 authorized by law against whom the IRS may subject to diststraint for payment of an income tax liability.
 22 4.6. That I will ask any agent of the IRS or the Franchise Tax Board for a copy of his/her delegation of authority
 23 orders and NOT honor the lien, levy, or seizure without both receiving these orders and providing a copy of same
 24 to Client as part of the notification of receipt of lien, levy, or seizure papers.
 25 4.7. Institution agrees to be held liable for reimbursing Client within 15 days after any I have given any monies or
 26 assets in his/her accounts to the IRS or any state income tax authorities in satisfaction of a "Notice of Levy" or
 27 lien that was provided without compliance to any part of this agreement.
 28 4.8. Institution recognizes that it is not within the power of the government to impose a mandatory tax on the
 29 exercise of an occupation of common right, or natural right, or on the receipt and/or realization of the earnings
 30 received from the exercise of such a right. The Income Tax is an excise tax. To be legally required to pay an
 31 excise tax, an individual must be involved in the exercise of a taxable ***privilege****. Client is exercising no
 32 privileges upon which an excise tax could be imposed by law within the context of his occupation.

33 ***Privilege:** "A particular benefit or advantage enjoyed by a person, company, or class beyond the common
 34 advantages of their citizens..." (*Black's Law Dictionary-6th Edition*) "...An advantage possessed by an
 35 individual or a class of persons, which is not possessed by others which exists by operation of law or by virtue
 36 of a license, franchise, grant or other permission..." (*Ballentine's Law Dictionary*).

37 "That the right to...accept employment as a laborer for hire is a fundamental right, is inherent in every free
 38 citizen, and is indisputable..."
 39 [United States v. Morris, 125 F.Rept. 325, 331]

40 "The conclusion reached in the Pollock case...recognized the fact that taxation on income was, in its nature, an
 41 excise..."
 42 [Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, 15-17]

43 **EXCISES:** "Excises are taxes laid upon...licenses to pursue certain [regulated] occupations and upon
 44 corporate privileges; the requirement to pay such taxes involves the exercise of privilege...Conceding the
 45 power of Congress to tax the business activities of private corporations.. the tax must be measured by some
 46 standard...It is, therefore, well settled by the decisions of this court that when the sovereign authority has
 47 exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no
 48 objection that the measure of taxation is income..."
 49 [Flint v. Stone Tracy Co., 220 U.S. 107, at pg 154, 165]

50 "The obligation to pay an excise is based upon the voluntary action of the person taxed in performing the act,
 51 enjoying the privilege, or engaging in the occupation which is the subject of the excise, and the element of
 52 absolute and unavoidable demand is lacking."
 53 [People ex rel. Atty Gen. V. Naglee, 1 Cal. 232, Bank of Commerce & T. Co. v. Senter, 149 Tenn. 441, 381 SW
 54 144]

55 "The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is
 56 an artificial entity which owes its existence and charter power to the State, but the individual's right to live and
 57 own property are natural rights for the enjoyment of which an excise cannot be imposed."

1 [Redfield v. Fisher, 292 Oregon 814, 817“**Legislature...cannot name something to be a taxable privilege unless it is first a privilege.**” [Taxation West Key 43]...”**The Right to receive income or earnings is a right belonging to every person and realization and receipt of income is therefore not a ‘privilege’, that can be taxed.”** [Taxation West Key 933]-
 2 [Jack Cole Co. v. MacFarland, 337 S.E. 2d 453, Tenn.]

6 **“The term ‘excise tax’ is synonymous with ‘privilege tax’, and the two have been used interchangeably.”**
 7 Foster & C. Co. v. Graham, 154 Tenn. 412, 285 S.W. 570, 47 ALR 971. “Whether a tax is characterized in the
 8 statute imposing it, as a privilege tax or an excise tax is merely a choice of **synonymous** words. **An excise tax**
 9 **is a privilege tax.**”
 10 [Bank of Commerce & T. Co. v. Senter, 149 Tenn. 569, 260 SW 144, American Airways v. Wallace, 57 F.2d,
 11 877, 8880]

12 **“An excise is...a duty levied upon licenses to pursue certain trades or deal in certain commodities, upon official**
 13 **privileges**, [i.e. a government job as an elected or appointed political official but NOT an occupation of
 14 **common right] etc.”**
 15 [Black v. State, 113 Wis. 205, 89 NW 522]

16 **“Excise tax is one not directly imposed upon persons or property.”**
 17 [New Neighborhoods v. W. VA. Workers Comp. Fund, 886 F.2d 714 (4th Cir. 1989)]

18 Also: Sims v. Ahrens, 167 Ark. 557, 271 SW 720; Diefendorf v. Gallet, 51 Idaho 619, 10 P2d 307; Miles v. Department of Treasury, 209 Ind 172, 199 NE 372, 97 ALR 1474, 101 ALR 1359, app. Dismd 298 U.S. 640, 80 Led 1372,56 S.Ct. 750

21 4.9. That the income tax most Americans pay is based on the following

22 26 U.S.C. §871(b)(2)-GRADUATED RATE OF TAX

23 **“...(2) DETERMINATION OF TAXABLE INCOME.** –In determining taxable income...gross income includes
 24 ONLY gross income which is effectively connected with the conduct of a’ trade or business,’ within the United
 25 States.”

26 26 U.S.C. §7701(a)(26) TRADE OR BUSINESS.—“Includes [only] the performance of functions of a **public**
 27 **office.”**

28 Following is the definition of Public Office, pursuant to Black’s Law Dictionary, Abridged 6th Edition, means:

29 **“Essential characteristics of a ‘public office’ are: (1) authority conferred by law, (2) fixed tenure of office,**
 30 **and (3) power to exercise some of the sovereign functions of government; key element of such test is that**
 31 **‘officer is carrying out sovereign function’.** Essential elements to establish public position as ‘public office’
 32 are: Position must be created by Constitution, legislature, or through authority conferred by legislation, portion
 33 of sovereign power of government must be delegated to position, duties and powers must be defined, directly or
 34 implied, by legislature or through legislative authority, duties must be performed independently without control
 35 of superior power other than law, and position must have some permanency.”

36 4.10. Therefore, to be involved in a “trade or business” and thereby be liable for the graduated income tax as
 37 defined for the purposes of the Internal Revenue Code, an American must hold a **public office**, and Client has
 38 assured me that he does NOT do so.

39 5. Obligations and Affidavit of Client:

40 I, _____(name), Client, do hereby voluntarily state the following absent any duress, and that
 41 these facts are provided under penalty of perjury:

- 42 5.1. That I am classified as a **nonresident alien** for the purposes of the tax code.
 43 5.2. Nonresident aliens are NOT required, as per 26 CFR § 301.6109-1(g), to have or to provide an identifying
 44 number such as a Taxpayer ID Number (T.I.N.) or Social Security Number (S.S.N.).
 45 5.3. That my current occupation is: _____
 46 5.4. That my current employer is NOT the United States Government, or if it is, that I do not meet the definition of
 47 “employee” found in this agreement and am **not** an elected or appointed political official of the United States or
 48 California government in receipt of **privileges** that might make me liable for the payment of any kind of income
 49 taxes.

3 *Simms v. Ahrens, 271 SW 720*

4 *"An income tax is neither a property tax nor a tax on occupations of common right, but is an EXCISE tax...The*
5 *legislature may declare as 'privileged' and tax as such for state revenue, those pursuits not matters of common*
6 *right, but it has no power to declare as a 'privilege' and tax for revenue purposes, occupations that are of*
7 *common right."*

What does "occupations that are of common right" mean? They include any profession you can choose to do or undertake in private industry or for the government in any field or trade and which do not depend on the authority or privileges granted you as part of a political office or by operation of law giving you the authority of that office. Occupations that are not of common right are things you can only do as an officer or politician working for a government agency by virtue of the rights and privileges and delegated authority granted to you as a consequence of your election or appointment to that political office. That is why the definition of "employee" in 5 U.S.C. §2105 quoted above is so very restrictive: because it has to define "occupations that are not of common right and which depend on the privileges associated with government service alone".

16 5.6. Client wishes to notify Institution that if they have any questions or concerns about the content of this
17 document, they may visit the website at <http://famguardian.org> and download a free book entitled "The Great IRS
18 Hoax: Why We Don't Owe Income Tax", which clearly and more completely explains every fact or legal
19 assertion made in this service contract.

20

21 Wherefore, it is agreed that this Service Contract shall remain in effect so long as Client maintains any active financial
22 accounts at Institution, and shall apply to all such accounts at Institution.

23

24 Client Signature Date

25

26 Institution Representative Date

27

28 Witness Date

1
2 **3.7.3 Constructive Notice for Denial of Account Without SSN**

3 The letter below is intended to be provided to financial institutions who discriminate against those seeking an account that
4 doesn't have an SSN. With this letter, our readers have been able to open non-interest bearing checking accounts without
5 providing SSN's to the bank. It is used in Tandem with the form entitled "Notice to Account Holders Regarding
6 Possession and Use of Social Security Numbers".

CONSTRUCTIVE NOTICE

To: (Person being served)	Date
---------------------------	------

Of: (Name and address of institution)

2 This instrument serves notice to the person and/or business, agency, corporation or other entity that the below named
3 Citizen does not have and/or refuses to disclose a social security number. This Right is protected under the First, Fourth,
4 Fifth, Ninth, and Tenth amendments to United States Constitution and provisions of the Privacy Act. The Privacy Act
5 makes it unlawful to require an individual to disclose or furnish a social security number for any purpose, unless the
6 disclosure or furnishing of the number is specifically required by law.

7 You are being made aware by this Constructive Notice that it is a violation of Federal Law to refuse to:

- 8 (a) Open a non-interest-bearing bank account if the party wanting to open the account does not provide a
9 social security account number or a taxpayer identification number; or
- 10 (b) To provide your services to a client or potential client because the client or potential client does not
11 provide a social security account number or a taxpayer identification number.

12 You personally, and the Institution you represent, may be liable for damages and attorney's fees.

13 In accordance with Section 1 of Pub. L. 93-579, also known as the "Privacy Act of 1974," and Title 5 of United States Code
14 Annotated 552 (a), also known as the "Privacy Act," you are being informed of the following:

15 *"The right to privacy is a personal and fundamental right protected by the Constitution of the United States.
16 You may maintain in your records only such information about an individual as is relevant and necessary to
17 accomplish a purpose required by statute or by executive order of the President of the United States."*

18 Section 7 of the Privacy Act of 1974 specifically provides that it shall be unlawful for any Federal State or local
19 government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's
20 refusal to disclose his social security account number.

21 *"Right of privacy is a personal right designed to protect persons from unwanted disclosure of personal
22 information..."*
23 *[CNA Financial Corp. v. Local 743 515 F. Supp. 942]*

24 *"In enacting Section 7 (Privacy Act of 1974), Congress sought to curtail the expanding use of social security
25 numbers by federal and local agencies and, by so doing, to eliminate the threat to individual privacy and
26 confidentiality of information posed by common numerical identifiers."*
27 *[Doyle v. Wilson; 529 F. Supp. 1343]*

28 *"It shall be unlawful for any Federal, State or local government agency to deny to any individual any right,
29 benefit, or privilege provided by law because of such individual's refusal to disclose his social security
30 number."*
31 *[Doyle v. Wilson; 529 F. Supp. 1343]*

32 An

33 *"agency is a relation created by express or implied contract or by law, whereby one party delegates the
34 transaction of some lawful business with a more or less discretionary power to another."*

1 [*State Ex Real. Cities Service Gas v. Public Service Commission; 85 S.W. 2d 890.*]

2 If the Institution you represent is a Bank, you are advised that if such Bank routinely collects information and provides such
3 information to Federal, State or local government agencies, then such bank is an agency of government. The 1976
4 amendment to the Social Security Act, codified at 42 U.S.C.A., Sec 301 et seq., 405(c)(2) (i,iii), states that there are only
5 four instances where social security account numbers may be demanded. These are:

- 6 1. For tax matters;
7 2. To receive public assistance;
8 3. To obtain and use a driver's license;
9 4. To register a motor vehicle.

10 You are advised that a non-interest-bearing account does not pertain to any of the above. Because the account pays no
11 interest, there is no "need-to-know" on the part of government.

12 The federal courts have ruled that private sector solicitors may not obtain social security numbers until they comport their
13 solicitations to comply with disclosure requirements of the Privacy Act, including informing customers of the voluntary
14 nature of such disclosure, the source of authority for requesting such disclosure, and possible uses to which disclosed
15 numbers might be put. *Yeager v. Hackensack Water Co.*, 615 F.Supp. 1087 (1985).

16 Any person who is found violating the rights of a Citizen may be subject to the damages sustained by the individual and the
17 costs of the action together with attorney fees. See *Doyle v. Wilson*, 529 F.Supp. 1343 (1982). Violation of 18 U.S.C.
18 §§241, 242; 42 U.S.C. §§1983, 1985 1986 shall subject you personally and may also subject you to fines of up to
19 \$10,000.00, and imprisonment for up to ten years, or both.

20 Federal regulations provide you an alternative, 26 CFR §§31.6011, 301.6109 and 31 CFR §§103.28, 103.34, 103.35,
21 employers, banks and payers are required to ask for the social security number, but they shall not be in violation of this
22 requirement if they have made a reasonable effort to secure such identification and are unable to secure the information.

23 Your policy must comply with the law and cannot violate the law or the Rights of Citizens.

24 **Compliance with the Law and this Citizen's intent, as expressly evidenced and implied by this document, is
25 demanded.**

26 In accordance with the Privacy Act of 1974, whenever an agency fails to comply with the law, the party wronged may bring
27 a civil action in the district court of the United States against such agency. Should the court determine that the agency acted
28 in a manner which was intentional or willful, the agency shall be liable to the wronged party in an amount equal to the sum
29 of:

- 30 1. Actual damages sustained, but in no case less than \$1,000; and
31 2. The costs of the action together with reasonable attorney's fees.

32 You are also put on notice that it is a criminal act for anyone to coerce a person to provide their social security number
33 absent legal authority to do so, as found in 42 U.S.C. §408(a):

34 **TITLE 42 - THE PUBLIC HEALTH AND WELFARE**
35 **CHAPTER 7 - SOCIAL SECURITY**
36 **SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS**
37 **Sec. 408. Penalties**

38 (a) *In general*
39 Whoever -..

40 (8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws
41 of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or
42 imprisoned for not more than five years, or both.

Constructive Notice Issued By:

Received by (signature):

Printed Name:

Representing:

Witness:

Date:

1
2 **3.8 Employers**

3 **3.8.1 Letter To Employees Notifying of End of Income Tax Withholding**

4 The letter below is intended to be used by employers who have stopped withholding income taxes from the pay of their
5 employees and who wish to notify them of this fact without creating undue anxiety or fear of IRS reprisal and to convince
6 the employees that the act is being undertaken in full observance of all applicable tax laws.

1 To _____ Workers:

2 Date: _____

3

4 As all of you know, _____ does not withhold any payroll "taxes", because it is not required by law to do so.
5 To review what has been done here, I am providing this letter as an additional information source for you. I'll try to make
6 this as simple as I can, and you may study this further if you wish. Please see me after work hours if you have any
7 questions.

8 What is the background of _____'s position regarding the income tax compared to what everybody else
9 does? Among other contradictory information, I have been bothered when I heard that nobody was required to file a federal
10 income tax return, but if you did not do so, then the government would throw you in jail. This made no sense, because logic
11 tells you that if your income is taxed by the law, then you are required to pay taxes on that income. Then I found out that
12 the government has never been able to produce the statutes and regulations that proved that domestic incomes were taxed in
13 any criminal trial. If domestic incomes were really taxed, then they would have been able to produce this part of the law at
14 the drop of a hat. What was going on?

15 After using the Internet to study the US Code and regulations (the law), I discovered that only those people who have gross
16 income and/or taxable income as defined by Title 26 of the US Code are required to have their pay withheld.
17 _____ is a domestic company and the workers for _____ do not incur any income tax liability from the
18 remuneration (compensation) earned from _____.

19 The law says "all persons liable...." None of the funds paid to _____ workers is considered to be gross
20 income within the meaning of the income tax law under Title 26, Section 61. Without taxable gross income, there can be no
21 taxable income (Title 26 Sec. 63). Without taxable income, there is no income tax liability. Without any income tax
22 liability, there is no legal reason for _____ to withhold your money and no reason for you to fill out a W-4 form.

23 Why do so few people know this? In the past, then major problem has been that all tax professionals as well as the public
24 have simply assumed that the law taxed all incomes without checking the law itself to see if this was really true or not. But
25 when you go to the actual law and track taxable income (which is what the income tax is imposed on), you discover that
26 contrary to public opinion, the federal government cannot and does not tax whatever it wants. If they did, they wouldn't
27 need for you to fill out a W-4 (Withholding Allowance Certificate, in which YOU allow THEM to take your money)
28 volunteering to deduct taxes from your income—they would do mandate that we do it without any consent or permission
29 from you whatsoever. It is severely restricted when it comes to taxing incomes having to do with intrastate commerce
30 (which is the type of commerce that _____ is engaged in).

31 There is a near universal misconception that the income tax is a direct tax on incomes without apportionment. This has
32 caused universal misunderstanding that the income tax is unconstitutional, because the Constitution prohibits a direct tax on
33 incomes without apportionment (which means that such a tax must be collected evenly among the states, not in a graduated
34 fashion, as it is currently collected). But the truth is that the income tax is not a direct tax on incomes as the name suggests.

35 The Supreme Court and the Treasury Department have agreed the income tax is not a direct tax on incomes, but an indirect
36 (excise) tax on certain taxable activities (sources). The following is from the Congressional Record, written by a Treasury
37 Department legislative draftsman (the ones who WRITE the regulations):

38 *"The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities
39 and privileges which is measured by reference to the income which they produce. The income is not the subject
40 of the tax: it is the basis for determining the amount of the tax."*

41 The income tax being an excise tax means that the income is not what is being taxed; the income is simply the measure of
42 the taxable activity (source) that occurred (from which the income is derived). Once you understand this, you realize that
43 determining the SOURCE of the income is critical in order to arrive at taxable gross income.

1 If your gross income does not derive from a taxable source (and _____ activities do not represent a taxable
2 source) then you owe no income taxes to the government. For many years, the government managed to hide the critical
3 regulations that told this truth until the advent of the Internet and computer search engines. These regulations are very
4 specific (26 CFR § 1.861-8). The domestic incomes from domestic sources for US Citizens and resident aliens in the
5 Republic of <>STATE NAME>> are NOT TAXABLE by the federal government.

6 To those who ask just why the income tax laws exist, the answer is that the income tax laws apply to some incomes (those
7 having to do with foreign and international commerce), but these are far fewer in number than the incomes from intrastate
8 commerce. The law has been written in a deceptive way to imply that most incomes were taxed, while maintaining the
9 literal truth (the hidden regulations in the Code of Federal Regulations), which is that incomes that are generated from
10 intrastate commerce are not taxed.

11 The IRS has also been telling people incorrectly for years that the 16th Amendment permitted the direct taxation of incomes
12 without apportionment, but in fact the 16th Amendment told the courts that the income tax was an indirect tax.

13 *The Sixteenth Amendment. The provisions of the sixteenth amendment conferred no new power of taxation, but
14 simply prohibited [Congress original power to tax incomes] from being taken out of the category of indirect
15 taxation, to which it inherently belonged, and being placed in the category of direct taxation subject to
16 apportionment. [Treasury Decision 2303]*

17 Therefore, using only the exact wording of the law, and only the legal definitions of critical words such as taxable income,
18 gross income, and sources, the following is true regarding which incomes are taxed or not:

19 The income tax is imposed on "taxable income."

20 26 U.S.C. 861(b) and 26 CFR § 1.861-8 are the sections to be used to determine "taxable income" from sources within
21 the United States.

22 More specifically, the current statutes and regulations show the correct, limited application of the income tax imposed by
23 26 U.S.C. §1, which is in conflict with what the public generally believes regarding the matter.

24 26 U.S.C. §1 imposes the income tax on taxable income.

25 26 U.S.C. §63 defines taxable income generally as gross income minus deductions.

26 26 U.S.C. §61 defines gross income generally as income from whatever source derived.

27 26 U.S.C. §§ 861 - 865 and related regulations determine the taxable sources of income.

28 26 CFR § 1.861-8 shows that the taxable sources of income apply only to those engaged in international or foreign
29 commerce (including commerce within federal possessions).

30 It is then quite straightforward to prove that the incomes of _____ workers who are US citizens living and
31 working in the state of <>STATE NAME>> is exempt from federal taxation, because it does not derive from a taxable
32 source (activity). That is:

33 The income _____ workers receive derives from activities which do not constitute sources of income for purposes
34 of the income tax (26 CFR § 1.861-1), and;

35 _____ workers engage in no activities which generate taxable income, according to the section for determining
36 taxable income from sources within the United State (26 CFR § 1.861-8), and;

37 3) The income _____ workers receive is excluded from the list of non-exempt income (26 CFR § 1.861-
38 8T(d)(2)) (due to being exempted by Article I, Section 8 and the Tenth Amendment to the Constitution);

1 The income tax law can tax the gross income of federal government employees and other political subdivisions (federal
2 possessions), as well as incomes from a "foreign source. That is, if one made their money from a foreign corporation, their
3 wages and salary would indeed be taxable. This is because these are areas where the activities are taxable, because
4 Congress has jurisdiction over these areas. But nowhere is it mentioned that the gross income earned domestically by US
5 citizens is taxed.

6 That is, the only incomes that are taxed were areas over which Congress has jurisdiction under the Constitution. The law
7 clearly shows that Congress does not have jurisdiction over commerce that occurs entirely within the 50 States (the type of
8 commerce that _____ is engaged in); therefore the law does not and cannot tax such incomes. This actually makes
9 sense, given the fact that the Constitution was written to limit the size and scope of the federal government and to give most
10 of the taxing power to the states.

11 But all because of the incorrect assumption that all incomes were taxed by the federal government, misinformation that was
12 fostered and promoted by the government, everybody overlooked the critical part of the income tax law, which is to first
13 determine IF you have taxable income or not. This means that most people have been filing tax returns and paying income
14 taxes improperly as a result of the misapplication of the income tax laws when the law does not tax their incomes.

15 If you have any accountant acquaintances, ask them to show you the part of the law that taxes your income, they wont be
16 able to do it. Incredible, isn't it? You have been paying money to the government all these years that you did not owe them,
17 and they did not tell you otherwise; in fact they probably treated you badly and intimidated you because of your imputed
18 ignorance about the confusing tax laws they helped to write.

19 It is as simple as that. The government makes it appear more confusing than it really should be. Remember, IRS documents
20 and publications have no force of law, and only the US Code and corresponding regulations have that authority.
21 _____'s actions are based solely on the written law and regulations.

22 All requests for additional information from the Internal Revenue Service have been ignored and we are now seeking
23 remedies through the legal process. For the IRS to simply ignore us is a very strong suggestion that abuse is occurring, not
24 that each of us probably has horror stories of what has happened to friends and neighbors.

25 Before the Internet, access to the law was very difficult, and nearly everyone has experienced a gross misapplication of our
26 nation's tax laws since all of us started working, but the fact that the law is now available to every man on the Internet has
27 given us the means to obey the law as written, not misinterpretations of the law handed down through generations of tax
28 professionals and arrogant lawyers who never went to the law itself to prove what they advised. Ignorance of the law is no
29 excuse, and I will correct anything that I consider improper or illegal.

30 _____ is not the only employer complying to the written law in this regard. However, we probably are the first in
31 _____ County we are aware of. All parties in order to have a just society and civil order must abide the written law,
32 including most importantly the government, which is supposed to be for the people, by the people. The government has
33 been deceiving everybody and this has got to stop. We are obligated to obey the law, not misinterpretations of the law.

34 Larken Rose demonstrates other reasons why the law cannot do this in understandable detail in Taxable Income, which I
35 urge you to read and study this remarkably clear document and see the law as written for yourself. You may have to read it
36 several times, but you will eventually understand and see for yourself the actual wording of the law that proves that your
37 income is not taxed, which is the exact opposite of what you have been led to believe.

38 _____ cannot tell you what to do regarding your own income tax position. However, if you want help with it all
39 you have to do is ask me, and I'll do my best to point you in the right direction. _____ is now processing corrected
40 returns for payroll and we will keep you up to date on this as it progresses.

41 Signed: _____ (owner/CEO)

42 Date: _____

1

2 3.8.2 Letter to Employers About 1099's Provided to Independent Contractors

3 The letter below is intended to be used by people who are involved in independent contracting. They should provide it to
4 an employer or business with whom they are contracted as a way of ensuring that they don't invite trouble from the IRS but
5 still obey the laws.

1 <<ADDRESS>>
2 <<CITY>>, <<STATE>> <<ZIP>>
3 <<PHONE>>
4 <<EMAIL>>

5

6 <<EMPLOYER NAME>>
7 <<ADDRESS>>
8 <<CITY>>, <<STATE>> <<ZIP>>
9 <<PHONE>>
10 <<EMAIL>>

11 Dear Sir,

12 As an independent contractor who has a contractual arrangement with you to provide fee for services, I would like to
13 inform you of my intentions regarding the reporting by you of income received by me to the IRS on IRS Form 1099MISC.
14 First of all, I wish to say that I have a strong religious and moral objection to the use of Social Security Numbers (see
15 Revelations 13:16-18, as well as section 7.6 of our Family Constitution found on my website at <http://famguardian.org/> for
16 further details if you desire). Because of this, it is my wish not to be compelled to provide a social security number for the
17 purposes of our business transaction. I have saved you and your legal counsel a lot of trouble by doing the legal research
18 on this situation for you below.

19 Internal Revenue Code Section 6109(a)(3) states:

20 *Any person required under the authority of this title to make a return, statement or other document with respect
21 to another person, shall request from such person, and include in any such return, statement or document, such
22 identifying number as may be prescribed for securing proper identification of such person.*

23 *26 U.S.C. 6109(a)(3) (Supp. 1992)"*

24 The IRS regulation interpreting section 6109 provides:

25 *"If he does not know the taxpayer identifying number of the other person, he shall request such number of the
26 other person. A request should state that the identifying number is required to be furnished under the law. When
27 the person filing the return, statement, or other document does not know the number of the other person, and
28 has complied with the request provision of this paragraph, he shall sign an affidavit on the transmittal
29 document forwarding such returns, statements, or other documents to the Internal Revenue Service so stating.."*

30 *Treas. Reg. 301.6109-1(c) (1991)*

31 However, Internal Revenue Code Section 6724, 26 U.S.C. 6724 (Supp. 1992), provides for a waiver of any penalties
32 assessed under this code section upon a showing of reasonable cause. Section 6724(a) provides:

33 *No penalty shall be imposed under this part with respect to any failure if it is shown that such failure is due to
34 reasonable cause and not willful neglect.*

35 *26 U.S.C. 6724(a) (Supp. 1992)*

36 I fully recognize that honoring this request will result in you not being able to provide complete information on any 1099
37 forms you might submit about my compensation to the IRS. However, I would like to reassure you based on the above that
38 this will not result in any additional financial or legal liability to you or to me if you provide a simple affidavit with your
39 1099 form (if requested by the IRS) explaining only the following facts (and nothing more):

- 40 • You asked me for an SSN as required per 26 U.S.C. §6109(a)(3)).
41 • I did not provide one.
42 • You are not responsible for any penalties per 26 U.S.C. 6724(a)

1 If you wish further reassurance, you can also do a search for yourself on the phrase "1099" on the following website to look
2 up all the Treasury/IRS regulations that pertain to 1099 forms.

3 <http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200026> (Code of Federal Regulations)

4 <http://www4.law.cornell.edu/uscode/> (U.S. Code)

5 My privacy and peace of mind is worth the risk of a \$50 fine deducted from the compensation you pay me. If you feel that
6 the IRS will not honor the affidavit you provide, then feel free to deduct the \$50 in advance from my compensation as a
7 one-time expense per year as you see fit. However, since the fine applies for each instance of an incomplete form, then
8 it is my respectful request and wish that you pursue the following course of action:

- 9 1. I (and not you) am responsible for paying any income taxes for which I might be liable on the compensation received
10 form you.
- 11 2. You will provide no more than one payment per month to me for any services I might provide on an ongoing basis.
- 12 3. The 1099 compensation for all of our business dealings during a given year should be put onto ONE 1099MISC form,
13 rather than having multiple forms filed for each business arrangement we might have, in order to minimize the
14 penalties I will pay indirectly by having them deducted from my compensation
- 15 4. That the 1099MISC form contain the following name as the payee: _____
- 16 5. That the 1099MISC form contain NO mailing address, as I will come and personally pick it up. This will also protect
17 my privacy.
- 18 6. That this letter be destroyed after the 1099MISC forms are produced and that it not be provided to any third parties for
19 any reason.
- 20 7. That the same techniques also apply to any similar forms provided for state income purposes.

21 I would like to remind you that the request I am making here is designed only to prevent violations of my religious and
22 moral beliefs and unnecessary intrusions by the government into my private affairs in support of my right to privacy under
23 the 4th Amendment. The goal is *not* to violate any tax laws or pay any less taxes than I am legally obligated to pay, but I
24 have determined that the income tax laws as they are written are being grossly misapplied by the IRS. You are welcome to
25 visit my website at <http://famguardian.org/Subjects/taxes/Taxes.htm> for an eye-opening look and hundreds of pages of
26 evidence documenting precisely how the tax laws are willfully and deliberately being misapplied in violation of our
27 constitutional rights, starting with misreporting of "gross income" on W-2 forms.

28 Finally, I wish to emphasize that it is considered discrimination and liable by the Department of Justice to refuse to hire a
29 person who does not provide a Social Security Number. This legal conclusion was reached in the case of EEOC vs.
30 Information Systems Consulting, Inc., heard in the United States District Court, Northern District of Texas Dallas Division.
31 You can examine the case for yourself by consulting the following websites:

32 <http://www.txnd.uscourts.gov/>
33 <http://pacer.txnd.uscourts.gov/>

34 Thank you for the patience required to deal with the technical issues raised in this letter, and I apologize for the detailed
35 nature of this correspondence, which was unavoidable. I look forward to working closely with you in the future as part of
36 an ongoing friendship and partnership to provide superior quality service for the important needs of your organization.

37 Sincerely,

38 <>NAME>

39 All rights reserved, UCC 1-207

1

2 **3.8.3 Letter to Employer Requesting Accurate W-2's**

3 This letter is to be sent by government employees to their employers. It should be sent preferably a few months prior to
4 employees filing their first Request for Refund with either the IRS or the state income tax authorities. The purpose of this
5 letter is to establish that you believe your employer is misreporting your gross income" on your W-2 forms. It establishes
6 with the IRS that you have made good faith efforts to address misreporting deficiencies with your employer.

<<CITIZEN'S NAME>>
<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>
<<PHONE>>
<<FAX>>
<<EMAIL ADDRESS>>
<<DATE>>

Directed personally to:
 <<EMPLOYER NAME>>
 <<TITLE>>
 <<ADDRESS>>
 <<CITY>>, <<STATE>> <<ZIP>>
Attn: _____

Certified Mail _____

Subject: Request for Compliance with Federal and State Income Tax Reporting and Withholding Laws

References: (1) A book entitled *The Great IRS Hoax: Why We Don't Owe Income Tax*, available for free downloading from:
<http://famguardian.org/Subjects/Taxes/taxes.htm>.

<http://famguardian.org/Subjects/Taxes/taxes.htm>.

Dear Sir,

This letter is being provided to notify you of my wishes regarding employment tax withholding and reporting to the Internal Revenue Service (IRS) as well as state agencies for my pay and benefits. As you know, tax season is fast approaching, and you will soon be mailing out W-2 forms to employees such as myself. Before you get to work preparing my W-2's and submitting them to the IRS and the state agencies for tax reporting, I want to ensure that the process and methods you use for all employees are in strict compliance with federal and state tax laws and that the resulting W-2 forms are as accurate as you can legally make them. At the same time, I would like to help you minimize your legal liability, both to government taxing authorities and to your employees.

I will begin by emphasizing that everything I am about to say in this letter is based on several continuous months of thorough research studying the Internal Revenue Code and the state taxation codes on the Internet in the process of writing a 1,000 page book about income taxes referenced in Ref. (1). I and/or others have also spoken personally to tax attorneys and IRS agents about the content of this letter and have personally confirmed its accuracy and truthfulness. All of the laws I am about to discuss you can read yourself on the internet at the following URL:

<http://www4.law.cornell.edu/uscode/26/>

Below is a summarized list of the requirements that federal law (26 U.S.C., also called the I.R.C or Internal Revenue Code) and other Titles of the U.S. Codes impose on you in the reporting of my taxable wages as revealed by my research.

1. The Privacy Act of 1974 found in [5 U.S.C. §552a](#) covers the handling of personal information, such as Social Security Numbers (SSN's) and personnel records. This section places clear requirement on government agencies that:
 - 1.1. No agency shall disclose any record which is contained in a system of records by any means of communication to any person, or to another agency, except pursuant to a written request by, or with the prior written consent of, the individual to whom the record pertains, unless disclosure of the record would be
 - 1.1.1. (1) to those officers and employees of the agency which maintains the record who have a need for the record in the performance of their duties;
 - 1.1.2. (3) for a routine use as defined in subsection (a)(7) of this section and described under subsection (e)(4)(D) of this section;
 - 1.1.3. (7) to another agency or to an instrumentality of any governmental jurisdiction within or under the control of the United States for a civil or criminal law enforcement activity if the activity is authorized by law, and

- if the head of the agency or instrumentality has made a written request to the agency which maintains the record specifying the particular portion desired and the law enforcement activity for which the record is sought;
- 1.2. The term "routine use" means, with respect to the disclosure of a record, the use of such record for a purpose which is compatible with the purpose for which it was collected.
- 1.3. In your case, "routine use" DOES NOT include disclosure to the IRS without my consent or knowledge, as the Privacy Act Statement in my employee record does not indicate this is one of the purposes for which such information is maintained or used.
- 1.4. Therefore, you may not disclose my SSN or my address to outside agencies such as the IRS without my express written consent, which you do not have, nor am I willing to provide such information on a W-4 form which you can provide to such agency.
- 1.5. If you insist on disclosing to any other outside agency my SSN or address or anything other than what I explicitly and personally put on my W-4 form, then you are violating the Privacy Act and I will take you in court and prosecute you criminally for such violation.
2. Internal Revenue Code (26 U.S.C.) section 1 imposes the income tax on "*taxable income*".
3. Internal Revenue Code (26 U.S.C.) section 63 defines "*taxable income*" generally as "*gross income*" minus deductions.
4. Internal Revenue Code (26 U.S.C.) section 61 defines "*gross income*" generally as income "*from whatever source derived*".
5. Internal Revenue Code (26 U.S.C.) sections 861-865 and related regulations determine the taxable "*sources of income*".
6. Income and "wages, tips and other compensation" reported by you to the IRS on form W-2's must be "*taxable income*", within the meaning of Internal Revenue Code (26 U.S.C.) section 63.
7. Internal Revenue Code (26 U.S.C.) section 3401(c) defined employee as follows:

For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

Any non-governmental employees you may have are not considered "employees" by the United States Government as defined above.

8. Even more interesting is the definition of "employer" found in Internal Revenue Code (26 U.S.C.) section 3401(d)

For purposes of this chapter, the term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person

Consequently, if you don't pay people under your employ who work for the government, then you aren't an "employer" as per the Internal Revenue Code.

9. The IRS will try to deceive you into thinking that the above definitions do not apply or are not "inclusive" of everything that is taxable. However, section 3.11.1.7 of Reference (1) entitled "'Includes' and 'Including'" (26 U.S.C. §7701(c)) clearly shows that the courts do not support this position and that this is an attempt by the Congress and the IRS to exceed their lawful authority.
10. Internal Revenue Code (26 U.S.C.) sections 3401-3406 describe laws relating to withholding of income taxes by employers.
- 10.1. Internal Revenue Code (26 U.S.C.) section 3403 states the following:

The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

- 10.2. In spite of the above, the liability stated only applies to employers operating within the District of Columbia, based on the definition of "United States" given earlier.
11. The only known portion of the U.S. Codes that imposes a *geographical* limitation on the applicability of direct (on people rather than businesses or other "legal fictions") U.S. income taxes is 26 U.S. Code Section 861. This is the section which addresses the "source" issue and imposes a clear requirement that taxable income not only must be of a taxable type, like that found in 26 U.S. Code section 61, but it must ALSO come from a taxable "source" that is tied to some geographical boundary. If you are going to insist that 26 U.S.C Sec. 861 doesn't apply to me as a citizen of the USA living in the 50 states with only income from the 50 states, then you are going to have to find another section of the Internal Revenue Code that imposes a geographical limitation, because otherwise, the entire tax code would apply

1 to EVERYONE IN CHINA, which clearly doesn't make sense! This finding is consistent with the following case of
2 *Graves v. People of the State of New York*, 59 S.Ct. 595 (1939):

3 "A tax on income is not economically or legally a tax on its source."

4 It is also consistent with the 26 CFR § 1.861-8(f)(1) as discussed in sections 5.5.6 of Reference (1), which identifies
5 specific sources that are taxable. All sources other than those listed in that regulation are, by definition, excluded as
6 explained in section 5 of Reference (1).

7 12. The Internal Revenue Publications are a fraud and cannot be relied upon to sustain a legal position nor can they be used
8 as evidence of a "reasonable belief" in a court of law. This is confirmed in the IRS' own Internal Revenue Manual
9 (IRM), which states:

10 "IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their
11 advisors... While a good source of general information, publications should not be cited to sustain a position."
12 [IRM, 4.10.7.2.8 (05-14-1999)]

13 This finding is also confirmed by the following federal court cases:

- 14 • *Luhring v. Glotzbach*, 304 F.2d 560 (4th Cir. 1962).
15 • *Einhorn v. DeWitt*, 618 F.2d 347 (5th Cir. 1980).
16 • *United States v. Goldstein*, 342 F.Supp. 661 (E.D.N.Y. 1972).
17 • *Boulez v. C.I.R.*, 810 F.2d 209 (D.C. Cir. 1987).
18 • *United States v. Will*, 671 F.2d 963, 967 (6th Cir. 1982).

19 For all of the above reasons, I do not recommend referring to, relying upon, or using any of the *Internal Revenue*
20 *Publications in the administration of payroll tax withholding in your organization, because the IRS or employees*
21 *working for the IRS cannot be held liable in any way for fraudulent, misleading, or downright false advice or*
22 *information they provide to you in any of their publications, or over the phone.*

23 13. Taxability of "wages":

24 13.1. "gross income" within the ambit of Chapters 71 through 86 of the Internal Revenue Code (26 U.S. Code) does not
25 include or list wages. For instance, these chapters do not specify wages as "gross income".
26 13.2. Internal Revenue Code (26 U.S.C.) Section 61 identifies something that might be mistaken for wages, namely:

27 (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

28 You will note that "wages" are not listed or included anywhere in the definition above, nor are they listed
29 anywhere in the IRC as being part of "gross income".

30 13.3. Because labor is considered property, per the findings of the U.S. Supreme Court in *Butchers' Union Co. v.*
31 *Crescent City Co.*, 111 U.S. 746 (1884), and because wages received for labor rendered constitute a nonprofit
32 exchange of property rather than taxable "profit" that is part of "gross income", and because all of my income
33 results from such wages, none of my income is considered "gross income" subject to direct taxation by the U.S.
34 Government or the state of California. This conclusion is consistent with the findings of the federal courts in
35 *Stapler v. U.S.*, 21 F.Supp. 737 AT 739, which said:

36 "Income within the meaning of the Sixteenth Amendment and the Revenue Act, means 'gain'... and in such
37 connection 'Gain' means profit...proceeding from property, severed from capital, however invested or
38 employed, and coming in, received, or drawn by the taxpayer, for his separate use, benefit and disposal..."

39 14. The jurisdiction of the "United States" government to impose direct income taxes on my wages is limited to only the
40 District of Columbia and not the 50 states of the United States of America. For instance, the definition of the term
41 "United States" appears in the Internal Revenue Code section 7701 as:

42 "United States

43 The term "United States" when used in a geographical sense includes only the States and the District of
44 Columbia."

45 And in that same section, "State" is defined as follows:

1 “State

2 The term “State” shall be construed to include the District of Columbia, where such construction is necessary to
3 carry out provisions of this title.”

4 You will note that “States” is the plural of “State”, and that “State” refers only to federal territories and possessions,
5 and NOT to the 50 states of the Union. This conclusion is clearly explained (much more clearly than in even the
6 statutes themselves) in section 5.2.4 of our Great IRS Hoax book entitled “The definition of the word ‘state’, key to
7 unlocking Congress’ ruse and the limited application of the Internal Revenue Code” of Reference (1). Therefore, the
8 Internal Revenue Code DOES NOT apply to me, as it has jurisdiction only within the District of Columbia. There is
9 simply no authority delegated to the IRS to enforce the IRC within the 50 states of the union upon citizens. This is no
10 accident, but is a direct result of the restrictions imposed on the U.S. Government in Article 1, Section 8, clauses 1 and
11 3 and 1:9:4 of the U.S. Constitution. Even if you want to assert that I am a citizen of the United States (the federal
12 zone in this context), you will still not be able to extend the jurisdiction of the federal courts or your authority beyond
13 the boundaries of the District of Columbia for the purposes of the Internal Revenue Code because of the above
14 limitations. This may have something to do with why the Internal Revenue Code was never enacted into positive law..
15 because it has no effect on citizens anyway!

16 15. I wish to remind you quite clearly that federal income taxes, when enforced directly upon citizens of the united States
17 of America, without apportionment, for income from domestic (within the 50 states) sources, do indeed constitute
18 direct taxes and are unconstitutional as ruled in the Supreme Court case of *Pollack v. Farmer's Loan and Trust*
19 Company (157 U.S. 429, 158 U.S. 601) and *Evens v. Gore* (253 U.S. 245). These cases have never been overruled, and
20 are also consistent with the fact that no where in the indexes of 26 U.S.C. (the Internal Revenue Code) is there a
21 reference to the fact that U.S. citizens (or natural born persons) are liable for the payment of taxes on income.

22 16. The 16th Amendment, which allegedly authorized “taxes on income” (even though it was fraudulently ratified) did not
23 remove the constitutional prohibition against direct taxation of citizens without apportionment to the states. The only
24 type of income tax the 16th Amendment authorized was indirect income taxes imposed on businesses and other “legal
25 fictions” as an “excise tax” (that is to say, a tax on a business transaction or event paid by a business entity and not an
26 individual directly). This was confirmed in the following two Supreme Court cases:
27 16.1. *Brushaber vs. Union Pacific Railroad*, 240 U.S. 1.
28 16.2. *Stanton v. Baltic Mining*, 240 U.S. 103

29 17. The Thirteenth Amendment to the U.S. Constitution outlawed slavery. Slavery is an involuntary condition where one
30 does not have control over the fruits of his own labor, and has no property rights. A condition of slavery is imposed by
31 direct income taxes on people in direct violation of the 13th Amendment. For instance, if I am in the 28% marginal tax
32 bracket, which I believe that I am, and federal income taxes are imposed directly on my wages, then in effect, I am a
33 slave for 28% of the year. Either I'm entirely free or I'm a slave, but I can't be both! The only thing necessary to
34 make me a complete slave would be for congress to increase the federal income tax rate to 100%. And by the way, if
35 they did this, the rights of the state of California would be completely suppressed and thereby the balance of powers
36 envisioned by the founding fathers in the constitution would be completely eliminated! This would in turn violate the
37 Tenth Amendment to the U.S. Constitution. You might be tempted to say that any kind of tax is slavery, but in fact
38 this is not true. The U.S. Constitution allows for excise taxes, which are also called indirect taxes within the
39 Constitution. These taxes are on business transactions or events (like sales taxes). The payment of these types of taxes
40 is discretionary, as all you have to do to avoid them is not buy something or not perform the event that is taxed. What
41 other rational way is there to interpret this? See the U.S. Supreme Court case of *Butchers' Union Co. v. Crescent City*
42 Co.

43 111 U.S. 746 for further details on this issue. Here is a quote from that case:

44 “Among these unalienable rights, as proclaimed in the Declaration of Independence is the right of men to
45 pursue their happiness, by which is meant, the right any lawful business or vocation, in any manner not
46 inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as
47 to give them their highest enjoyment...It has been well said that, THE PROPERTY WHICH EVERY MAN HAS
48 IS HIS OWN LABOR, AS IT IS THE ORIGINAL FOUNDATION OF ALL OTHER PROPERTY SO IT IS THE
49 MOST SACRED AND INVIOABLE...”

50 18. As documented in chapters 4 and 5 of Reference (1), the U.S. Constitution, the U.S. Codes, and the CFR's are
51 completely consistent with all of the above conclusions of law, and in particular, specify in 26 U.S.C. §861 the only
52 legitimate “sources” of “gross income” for which a U.S. citizen may become liable to pay federal taxes. The content of
53 26 U.S.C. §861 limits taxable “sources” to foreign income and is entirely consistent with the U.S. Constitution, Article

I, Section 8, clauses 1 through 3. This taxable source of income occurs primarily when citizens are overseas and as a result of international commerce, which are the only type of commerce within the jurisdiction of the federal government. The above findings are also confirmed under the 4-1-94 edition of 26 CFR § 602.101, which listed the applicable forms for 26 CFR § 1.1-1 (tax imposed) as OMB form 1545-0067. If one looks up the form associated with that control number, it is form 2555, which is Foreign Earned Income. Interestingly enough, this form also is the ONLY income tax form which lists “citizens” as being liable. Furthermore, the IRS form 1040 is actually an addendum to that form. After tax freedom advocates discovered this connection, the IRS, to “cover-up” the truth, removed this reference and now in the latest version of 26 CFR § 602.101 NO form is associated with 26 CFR § 1.1-1. See section 6.5.3 of Reference (1) for more details on this issue. This would imply that filing of income tax forms is no longer required! I certify, under penalty of perjury, that NONE of my income has ever derived from the taxable “sources” identified in IRC section 861. Therefore, I have no “gross income” from taxable sources.

19. For the purposes of state income tax, the state of California uses the same definition of “gross income” and “taxable income” as the federal government. See sections 17071, 17072, and 17073 of the California Revenue and Taxation Code, available at:

15 <http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&codebody=&hits=100>

16 For all of the above reasons, you are obligated to report my taxable income to the IRS on form W-2 as “zero”, because:

- 17 1. It is wages, which as we have explained does not constitute “taxable income”.
- 18 2. None of my income derives from a taxable “source” within the meaning of Internal Revenue Code section 861 or the supporting regulations found in 26 CFR § 1.861-1-1.861-14.
- 19 3. The U.S. government has no jurisdiction within the Internal Revenue Code to tax receipt of income, because it was not received in the District of Columbia by a resident of the District of Columbia in accordance with 26 U.S.C. §7701 (see definition of the terms “State” and “United States”).

23 I also wish to clearly emphasize several things:

- 24 1. I am not trying to be difficult or create any trouble for you or anyone else. I only wish to have my Constitutional and legal rights respected.
- 25 2. It would gravely concern me if you contacted any of the people above me in my chain of authority about this request, as it is none of their concern and once again would violate my privacy and destroy trust and morale in my team. Any attempt to involve others will simply be interpreted by me as an effort to coerce and slander me, as there is no other reason to get anyone else involved with my personal affairs or my privacy, nor can anyone above me help this situation any more than you can.
- 26 3. My Constitutional rights as a sovereign Citizen which I want respected in this case include:
 - 31 3.1. The First Amendment right of free speech, which means that I cannot and should not be taxed, harassed, penalized, or criminally prosecuted because of my beliefs or any statements I might make. This right of free speech also includes my right to NOT communicate with the IRS on a W-4 form or a tax return.
 - 32 3.2. The Fourth Amendment right to privacy and the security of my papers and personal effects. This means that my private and personal personnel record ought to be exactly that, and my SSN or other personal information should NOT be disclosed to third parties without my express written consent. That is why you make ME fill out the W-4 instead of the government doing it for me.
 - 33 3.3. The Fifth Amendment right of not being compelled to incriminate myself (by being compelled to file a tax return against my will or to provide an SSN) or be deprived of property or any part of my paycheck without my consent. This means that the government has no jurisdiction to order you to withhold my pay without my consent, regardless of whether I give you a W-4 form or not.

43 Remember that the essential aspect of being a “right” is that the free exercise of rights CANNOT be penalized, taxed, or regulated in any way by anyone, including employers or the government. Any attempt to silence or punish or fire me for the exercising Constitutionally protected rights is a violation of rights. The below Supreme Court case emphasizes this in *Harman v. Forssenius*, 380 U.S 528 at 540, 85 S.Ct. 1177, 1185 (1965):

47 "It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed
48 by the Constitution." *Frost & Frost Trucking Co. v. Railroad Comm'n of California*, 271 U.S. 583.

1 *"Constitutional rights would be of little value if they could be indirectly denied,' Smith v. Allwright, 321 U.S.*
2 *649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*
3 *[Harman v. Forssenius, 380 U.S 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

- 4 An important outcome of the above considerations is that if you attempt to undermine, penalize, tax, or coerce me in the
5 exercise of the above rights by withholding my pay against my will, then you are liable under the following sections of the
6 U.S. Codes for civil damages:

Table 1: Abbreviated List of Laws Violated for infringing upon Constitutionally protected rights

Crime	Penalty	Law	Code section Supreme Court Case(s) Constitutional references
Conspiracy against rights	They shall be fined under this title or imprisoned not more than ten years, or both	If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same	18 U.S.C. §241
Federally protected rights being violated	Shall be fined under this title, or imprisoned not more than one year, or both.	(b) Whoever, whether or not acting under color of law, by force or threat of force willfully injures, intimidates or interferes with, or attempts to injure, intimidate or interfere with - (1) any person because he is or has been, or in order to intimidate such person or any other person or any class of persons from - (B) participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States; (C) applying for or enjoying employment, or any perquisite thereof, by any agency of the United States; (D) serving, or attending upon any court in connection with possible service, as a grand or petit juror in any court of the United States.	18 U.S.C. §245
Extortion	Shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.	Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, under color or pretense of office or employment commits or attempts an act of extortion.	18 U.S.C. §872

1 Other considerations apply to the exercise of the rights we just discussed above, especially as it pertains to the use of and
2 disclosure of Social Security Numbers. I will therefore like to provide formal legal notice to you of your obligations
3 relating to the compelled disclosure of Social Security Numbers:

4 *Federal Law, Section 7 of Public Law 93-579 provides that: It shall be unlawful for any Federal, State or local
5 government agency to deny to any individual any right [First, Fourth, Fifth Amendment], benefit, or privilege
6 provided by law because of such individual's refusal to disclose his social security account number. Federal
7 courts have ruled the Privacy Act applies equally to the private sector.*

8 *The law provides that you can be held personally responsible and liable, as well as your company or agency for
9 violating these privacy rights.*

10 *There is no law requiring an individual to obtain or use a social security number. Your requirement and/or
11 demand that I provide a social security number to you is a violation of one or more of the following laws: 4
12 CFR 83.9; 5 U.S.C. Sec. 552a; 7 CFR 1.123; 7 U.S.C. Sec. 2204g; 14 CFR 1212.604; 17 CFR 249.501a; 19
13 CFR 118.11; 19 CFR 122.25; 19 CFR 24.5; 24 CFR 5.212; 28 CFR 16.53; 28 CFR 513.31; 28 CFR 700.25; 29
14 CFR 70a.10; 29 CFR 71.12; 31 CFR 1.32; 31 CFR 501.806; 32 CFR 270.19; 32 CFR 310.20; 32 CFR 311.5;
15 32 CFR 316.6; 32 CFR 317.20; 32 CFR 323.5; 32 CFR 505.2; 32 CFR 701.108; 32 CFR 806b.9; 38 CFR
16 1.575; 38 CFR 3.216; 38 U.S.C. Sec. 5101; 39 CFR 266.4; 45 CFR Part 801; 47 CFR 0.554; 49 CFR 10.29.*

17 Because of the above considerations, it is NOT my wish that my SSN be put on any correspondence you provide to the
18 government EXCEPT to the Social Security Administration for the purposes of crediting my earnings. You are not
19 authorized and you do not have my consent, with or without a valid and signed W-4 form, to disclose my Social Security
20 Number to the Internal Revenue Service or on any W-2 form, as this would violate the Privacy Act of 1974 and the above
21 laws, and I will litigate this matter if you do not discontinue any violation of this request within 45 days of receipt of this
22 letter.

23 Finally, as you consider how to respond to this letter, I'd like to remind you, of the *moral and ethical obligations*, we both
24 have, which are clearly stated in the Code of Ethics for Government Service, which is prominently displayed in every U.S.
25 Government Federal workplace. Here they are:

- 26 I. *Put loyalty to the highest moral principles and to country above loyalty to persons, party, or
27 Government department.*
- 28 II. *Uphold the Constitution, laws, and regulations of the United States and of all governments therein
29 and never be a party to their evasion.*
- 30 III. *Give a full day's labor for a full day's pay; giving earnest effort and best thought to the
31 performance of duties.*
- 32 IV. *Seek to find and employ more efficient and economical ways of getting tasks done.*
- 33 V. *Never discriminate unfairly by the dispensing of special favors or privileges to anyone, whether for
34 remuneration or not; and never accept, for himself or herself or for family members, favors or
35 benefits under circumstances which might be construed by reasonable persons as influencing the
36 performance of governmental duties.*
- 37 VI. *Make no private promises of any kind binding upon the duties of office, since a Government
38 employee has no private word which can be binding on public duty.*
- 39 VII. *Engage in no business with the Government, either directly or indirectly, which is inconsistent
40 with the conscientious performance of governmental duties.*
- 41 VIII. *Never use any information gained confidentially in the performance of governmental duties as a
42 means of making private profit.*
- 43 IX. *Expose corruption wherever discovered.*

1 X. Uphold these principles, ever conscious that public office is a public trust.

2 In particular, the fraud that is being perpetrated by the IRS that U.S. citizens are liable for tax on income from sources in
3 the United States or that you as an employer are obligated to withhold them is a violation of rules I, II, V, VII, IX, and X.
4 As a government servant, this letter is also my way of fulfilling rule IX above, where I am expected to expose corruption
5 wherever discovered. I'm stating these to emphasize that I am doing everything I can to live up to my own moral and
6 ethical obligations and that everything in this letter is aimed at upholding these obligations. Like me, the Department of the
7 Navy as an organization, and you as a government servant and you as an individual need to work hard to deserve the
8 public trust, which means you should stand up for what is right, even over the objections and misinformation of your
9 supervisors if need be and over your own personal financial interests and job security.

10 We have to realize that the IRS is a federal government agency and you and DFAS are also agencies of the federal
11 government. There is a clear and perceived conflict of interest here, as far as I can tell that is my duty to point out under the
12 ethics rules identified above. On the one hand, the Navy needs me to serve, but on the other hand, the very same money I
13 pay in taxes also pays me through the IRS. The DFAS and DOD undoubtedly would like to cooperate in forcing employees
14 to have and use SSN's (SOCIALIST SECURITY NUMBERS) because that is what the IRS and the Social Security
15 Administration (their sister agencies) want. But I'm here to report that I won't use my SSN and I can't be forced to provide
16 it to the IRS because it would violate my rights. SSN's are un-American and violate my religious and moral beliefs as well
17 (see Rev. 13:16-18 in the Bible).

18 Finally, if you wish to free yourself of the need to pay federal income taxes and free yourself from slavery to the
19 extortionists at the IRS, I invite you to visit my website at:

20 <http://famguardian.org/Subjects/Taxes/taxes.htm>

21 Click on "The Great IRS Hoax: Why We Don't Owe Income Tax" in the upper left corner and download my book free of
22 charge. It very thoroughly documents why NO ONE is liable for federal income taxes, and why the law agrees with me.
23 I'd also encourage you to share what you learn from the book with your fellow officers, coworkers, and family members.

24 I certify under penalty of perjury within the United States of America that the facts, statements, and claims made in this
25 letter are true, correct, and complete in every respect and accurately represent the law, and the basis for my reasonable
26 belief that both I and my employer have no liability for federal income taxes on individuals like myself and that the only
27 accurate and legal way to report income from my employer is to indicate "zero" on my W-2 tax forms.

29 Sincerely,

32 <>NAME>>
33 All rights reserved, UCC 1-207

37 STATE OF CALIFORNIA)
38 COUNTY OF SAN DIEGO)

40 On _____ before me _____ personally appeared _____
41 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
42 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
43 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

45 Witness my hand and official seal.

46
47
48
49
50
51

1 Signature of Notary: _____

1

2 **3.8.4 Letter to Government Employer Stopping Income Tax Withholding**

3 This letter is to be sent to your government employer when you decide to terminate income tax withholding with your
4 employer legally. The letter is divided into two sections: The first for the employer and the second for the IRS. This way,
5 you don't overload or intimidate the employer payroll representative with too much information. This letter and the
6 enclosures establishes the following in a very thorough and concise way that helps keep the IRS off your back and the
7 burden of proof on them to prove that you are liable for income taxes:

- 8 1. That this form is submitted as a substitute for a W-4 Exempt and that it shall be assumed to remain in effect
9 indefinitely until you receive further notice from your employer. You don't want to submit a W-4E form, because then
10 you will have to resubmit it every year by February according to IRS regulations, which is inconvenient and
11 unnecessary. If you use an informal letter instead of the W-4E, there are no IRS regulations requiring you to resubmit
12 the letter annually. That way, your privacy is protected. Likewise, the W-4E is a poor form to use because it doesn't
13 explain everything the IRS needs to know in order to understand why you are not liable and simply invites them to
14 harass you continually for justification of why you don't think you are liable. This letter ends the need for that kind of
15 harassment and invasion of your privacy.
- 16 2. That you are still a U.S.*** (50 states) and a U.S.* (country of United States) Citizen, but not a U.S.** (federal zone)
17 citizen. Asking for any information or evidence they might have to the contrary and establishing that this status is
18 correct if no response occurs within 45 days.
- 19 3. That you are a "nonresident alien" with respect to the income tax because you are not a U.S.** citizen.
- 20 4. That the jurisdiction of the IRS and your employer to assess or hold you liable for an income tax is challenged and
21 must be proved, or it will be assumed to not exist based on the law of presumptions and the points and authorities
22 given.
- 23 5. That your employer has misreported "gross income" numbers appearing on your W-2 form in the past or that you
24 anticipate or expect that they might misreport it in the future.
- 25 6. That you would like for them to properly report your "gross income" as being zero.
- 26 7. That they are liable under the law for misreporting your income and for violating your privacy and First, Fourth, and
27 Fifth Amendment rights by requiring you to provide to them a W-4 form or to pay income taxes you don't owe.
- 28 8. That even though you work for the government, you are not an "employee" within the meaning of the Internal Revenue
29 Code and your income is nontaxable because you are not an elected or appointed official of the U.S. government
30 exercising any special privileges of office, who are the only ones subject to the graduated income tax.
- 31 9. You are involved in an occupation of "common right" not subject to taxation.
- 32 10. That your wages do not constitute "income" or "gain" because they are an equal exchange of one type of property for
33 another.
- 34 11. That you do not derive any income from taxable "sources" as described in 26 U.S.C. §861-863, even though you do get
35 income from the federal government.
- 36 12. That if the IRS has any problems with this situation, then they should IMMEDIATELY contact you about the issues
37 within 45 days. Otherwise, they waive their right to assess penalties or interest on any underpayment amounts.
- 38 13. That the IRS has no delegated authority to assess penalties or interest for underpayment of personal income taxes under
39 Subtitle A of the Internal Revenue Code, as indicated by the table of Parallel Authorities found at:

40

http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

41

42 You should enclose with this letter the following and attach it to the letter:

- 43 1. An IRS form W-8: "Certificate of foreign status". This form should be filled out and post dated, meaning that it
44 should go back at least three years to a date earlier than the three year statute of limitations found in 26 U.S.C.
45 §6531. This will allow you to request refunds going back three years under a non-resident alien status.
- 46 2. An IRS Form 6450
- 47 3. California Franchise Tax Board Form 590 (if you live in California)
- 48 4. The letter and all attachments should have the statement at the top "Not valid without all attachments and
49 enclosures" just in case the attachment gets separated from the letter. You should have them sign for receipt of
50 the letter and keep a copy of this letter because you may need to use it as evidence in a court of law if you ever
51 have to litigate the matter.

1 Since:

- 2 1. Withholding requirements change frequently, and we need a way to communicate current requirements in a timely
3 electronic manner.
4 2. This book could easily come under fire for “false, illegal, or injurious commercial speech” and therefore eventually be
5 censored.
6 3. We want all withholding related materials to be protected by the First Amendment and do not ever want them
7 censored, so that they end up in the largest possible number of hands.

8 Then we have decided to offer all withholding related materials on a FREE website and not include it in this book. You can
9 obtain complete instructions on how to stop withholding, should you choose, in a FREE book entitled Federal and State
10 Withholding Options for Private Employers, available at:

11 <http://famguardian.org/Publications/FedStateWHOOptions/FedStateWHOOptions.pdf>

12 You can find the letter described in this section on a free website at:

13 <http://famguardian.org/TaxFreedom/Forms/Employers/LtrGovEmplStopWithholding.htm>

14 You can also find several other useful forms relating to withholding on the FREE Family Guardian Website in the
15 Sovereignty Forms and Instructions Area, under “FORMS” in the upper left corner. Scroll down the left side and look in
16 section 6:

17 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

18 This section should not be construed as advice about whether or how you should withhold, but simply a pointer to free
19 information that may prove useful should you make the independent decisions about withholding.

1

2 3.8.5 **Letter to Commercial Employer Stopping Income Tax Withholding**

3 This letter is to be sent to your commercial employer when you decide to terminate income tax withholding with your
4 employer legally. The letter is divided into two sections: The first for the employer and the second for the IRS. This way,
5 you don't overload or intimidate the employer payroll representative with too much information. This letter and the
6 enclosures establishes the following in a very thorough and concise way that helps keep the IRS off your back and the
7 burden of proof on them to prove that you are liable for income taxes:

- 8 1. That this form is submitted as a substitute for a W-4 Exempt and that it shall be assumed to remain in effect
9 indefinitely until you receive further notice from your employer. You don't want to submit a W-4E form, because then
10 you will have to resubmit it every year by February according to IRS regulations, which is inconvenient and
11 unnecessary. If you use an informal letter instead of the W-4E, there are no IRS regulations requiring you to resubmit
12 the letter annually. That way, your privacy is protected. Likewise, the W-4E is a poor form to use because it doesn't
13 explain everything the IRS needs to know in order to understand why you are not liable and simply invites them to
14 harass you continually for justification of why you don't think you are liable. This letter ends the need for that kind of
15 harassment and invasion of your privacy.
- 16 2. That you are still a U.S.*** (50 states) and a U.S.* (country of United States) Citizen, but not a U.S.** (federal zone)
17 citizen. Asking for any information or evidence they might have to the contrary and establishing that this status is
18 correct if no response occurs within 45 days.
- 19 3. That you are a "nonresident alien" with respect to the income tax because you are not a U.S.** citizen.
- 20 4. That the jurisdiction of the IRS and your employer to assess or hold you liable for an income tax is challenged and
21 must be proved, or it will be assumed to not exist based on the law of presumptions and the points and authorities
22 given.
- 23 5. That your employer has misreported "gross income" numbers appearing on your W-2 form in the past or that you
24 anticipate or expect that they might misreport it in the future.
- 25 6. That you would like for them to properly report your "gross income" as being zero.
- 26 7. That they are liable under the law for misreporting your income and for violating your privacy and First, Fourth, and
27 Fifth Amendment rights by requiring you to provide to them a W-4 form or to pay income taxes you don't owe.
- 28 8. That even though you work for the government, you are not an "employee" within the meaning of the Internal Revenue
29 Code and your income is nontaxable because you are not an elected or appointed official of the U.S. government
30 exercising any special privileges of office, who are the only ones subject to the graduated income tax.
- 31 9. You are involved in an occupation of "common right" not subject to taxation.
- 32 10. That your wages do not constitute "income" or "gain" because they are an equal exchange of one type of property for
33 another.
- 34 11. That you do not derive any income from taxable "sources" as described in 26 U.S.C. §861-863, even though you do get
35 income from the federal government.
- 36 12. That if the IRS has any problems with this situation, then they should IMMEDIATELY contact you about the issues
37 within 45 days. Otherwise, they waive their right to assess penalties or interest on any underpayment amounts.
- 38 13. That the IRS has no delegated authority to assess penalties or interest for underpayment of personal income taxes under
39 Subtitle A of the Internal Revenue Code, as indicated by the table of Parallel Authorities found at:

40 http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

41

42 You should enclose with this letter the following and attach it to the letter:

- 43 1. An IRS form W-8: "Certificate of foreign status". This form should be filled out and post dated, meaning that it
44 should go back at least three years to a date earlier than the three year statute of limitations found in 26 U.S.C.
45 §6531. This will allow you to request refunds going back three years under a non-resident alien status.
- 46 2. An IRS Form 6450
- 47 3. California Franchise Tax Board Form 590 (if you live in California)
- 48 4. The letter and all attachments should have the statement at the top "Not valid without all attachments and
49 enclosures" just in case the attachment gets separated from the letter. You should have them sign for receipt of
50 the letter and keep a copy of this letter because you may need to use it as evidence in a court of law if you ever
51 have to litigate the matter.

1 Since:

- 2 1. Withholding requirements change frequently, and we need a way to communicate current requirements in a timely
3 electronic manner.
4 2. This book could easily come under fire for “false, illegal, or injurious commercial speech” and therefore eventually be
5 censored.
6 3. We want all withholding related materials to be protected by the First Amendment and do not ever want them
7 censored, so that they end up in the largest possible number of hands.

8 Then we have decided to offer all withholding related materials on a FREE website and not include it in this book. You can
9 obtain complete instructions on how to stop withholding, should you choose, in a FREE book entitled Federal and State
10 Withholding Options for Private Employers, available at:

11 <http://famguardian.org/Publications/FedStateWHOOptions/FedStateWHOOptions.pdf>

12 You can find the letter described in this section on a free website at:

13 <http://famguardian.org/TaxFreedom/Forms/Employers/LtrCommEmplStopWithholding.htm>

14 You can also find several other useful forms relating to withholding on the FREE Family Guardian Website in the
15 Sovereignty Forms and Instructions Area, under “FORMS” in the upper left corner. Scroll down the left side and look in
16 section 6:

17 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

18 This section should not be construed as advice about whether or how you should withhold, but simply a pointer to free
19 information that may prove useful should you make the independent decisions about withholding.

1

2 3.8.6 Government Employer Affidavit Regarding Income Tax Withholding Policies

3 This letter is intended to be submitted to a governmental (not private or commercial) employer by an employee. The
4 employee should tell their employer that the IRS wants them to sign this form. If the employer refuses to sign the form,
5 the employee should sue their employer for wrongful application of the tax laws for the amount of taxes they paid resulting
6 from the misreporting of "gross income" on their W-2 form, block 10.

1 <<COMPANY NAME>>
2 <<ADDRESS>>
3 <<CITY>>, <<STATE>> <<ZIP>>
4 <<PHONE>>
5 <<FAX>>
6 <<EMAIL ADDRESS>>
7 <<DATE>>

8
9
10
11
12
13 <<NAME>>
14 <<ADDRESS>>
15 <<CITY>>, <<STATE>> <<ZIP>>
16 Former SSN (no longer active): XXX-XX-XXXX

17
18 Subject: Federal Income Tax Withholding Policies and Procedures

19
20 Dear Family Guardian Fellowship,
21

22 This letter is being written to you at your request to clarify the official position of our organization regarding the
23 withholding of Federal Income Taxes (FIT) and their payment to the Internal Revenue Service (IRS). Let me start off by
24 saying that I am the highest ranking civil servant payroll/HR employee at the organization which you work, which is the
25 Space and Naval Warfare Systems Center San Diego, also known as SPAWAR Systems Center San Diego. I have been
26 employed with this organization for _____ years. It is my duty to ensure that I am intimately familiar with all policies,
27 procedures, laws, and employee records required to administer the withholding of income taxes at my organization. As a
28 matter of fact, I am expected to know more than anyone else about this subject at your place of employment because it is
29 my primary duty to supervise ALL payroll employees at my organization in the administration of this function.

30 I wish to emphasize that the only reason that I withhold Federal Income Taxes (FIT) from your paycheck is exclusively and
31 only because you have completed an IRS W-4 form and for no other reason. I have explained to you that the payment and
32 withholding of Federal Income Taxes is entirely voluntary and is initiated by you with the W-4 form. I have explained to
33 you that Federal Income Taxes may not be withheld from your pay without your permission and consent, indicated by the
34 completion and signing by you of an IRS form W-4. I am unaware of any law or U.S. Code which makes you liable for the
35 payment of income taxes, nor do I consider it my duty or obligation to concern myself with whether or not you are liable
36 from a legal standpoint to pay Federal Income Taxes.

37 I am not a legal expert or a lawyer or a paralegal, and I avoid talking to lawyers as much as I can because I don't like
38 getting too technical about the law. I am, for instance, unfamiliar with what you claim is the Internal Revenue Code (IRC),
39 also known as Title 26 of the United States Code, and the Code of Federal Regulations, Title 26. I have never taken the
40 time to read either of these titles, nor have I ever taken any courses or seminars on the IRC during the course of my
41 employment as a payroll specialist. I am unfamiliar with the legal definition of "gross income" you claim are found in 26
42 U.S.C. §§ 71-86, with the term "taxable sources" you claim are identified in 26 U.S.C. §861 within that title, and have
43 relied entirely and exclusively on the content of the Internal Revenue Service (IRS) Publications and DOD Directives
44 throughout my payroll career as my guide in the administration of payroll taxation at your place of employment.

45 You have informed me quite plainly that the IRS publications do not have the force of law and are only directory in nature,
46 as explained in the following Federal court cases:

- 47 1. Luhring v. Glotzbach, 304 F.2d 560 (4th Cir. 1962).
48 2. Einhorn v. DeWitt, 618 F.2d 347 (5th Cir. 1980).
49 3. United States v. Goldstein, 342 F.Supp. 661 (E.D.N.Y. 1972).
50 4. Boulez v. C.I.R., 810 F.2d 209 (D.C. Cir. 1987).
51 5. United States v. Will, 671 F.2d 963, 967 (6th Cir. 1982).
-

1 You have emphasized to me that the IRS Publications are basically irrelevant and do not obligate me to do anything with
2 respect to FITs, because they do not have the force of law. You have said that these publications may be misleading or
3 deceiving me into misapplying and/or misinterpreting the tax laws. I do not, however, have enough legal knowledge or
4 expertise to know whether this is the case, nor has it ever been a priority with my employer to be familiar enough with the
5 tax laws to know whether what you say is true. I am simply a clerk and an administrator of payroll at my organization and
6 nothing more.

7 You have explained to me that in order to be considered taxable, a person must have a type of income which is taxable, and
8 that income must derive from a taxable source, as defined in 26 U.S.C. §861 (and explained in the Supreme Court case of
9 *James v. United States*, 366 US 213, p. 213, 6L Ed 2d 246. When an income meets BOTH of these criteria (taxable type of
10 income from a taxable source), then it is considered to legally be “gross income” as defined in 26 U.S.C. §§ 71-86 and must
11 appear in block 10 of the IRS form W-2. You have explained that the only taxable *sources* of income are foreign income
12 that is NOT from wages (compensation for labor), and that the reason for this has to do with the following legal
13 considerations:

- 14 1. Wages are NOT income. This is exemplified in the Supreme Court case of *Central Illinois Public Service Co. v.*
15 *United States*, 435 U.S. 21 (1978), which stated that:

16 "Decided cases have made the distinction between wages and income and have refused to equate the two."

17 This conclusion is also consistent with the Supreme Court case of *Butcher's Union Co. v. Crescent City Co.* (111
18 U.S. 746) in 1883, which stated that:

19 "Among these unalienable rights, as proclaimed in the Declaration of Independence is the right of men to
20 pursue their happiness, by which is meant, the right any lawful business or vocation, in any manner not
21 inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as
22 to give them their highest enjoyment...It has been well said that, THE PROPERTY WHICH EVERY MAN HAS
23 IS HIS OWN LABOR, AS IT IS THE ORIGINAL FOUNDATION OF ALL OTHER PROPERTY SO IT IS THE
24 MOST SACRED AND INVIOABLE..."

25 Furthermore, it is noted that no where in the Internal Revenue Code's definition of "gross income" found in 26
26 U.S.C. Subtitle A, Chapter 1, Subchapter B, Part II, Sections 71-86 does it say that "wages" are considered taxable
27 income or "gross income".

- 28 2. The reason why employees at our organization must complete an IRS form W-4 "Withholding Allowance
29 Certificate" giving us permission to deduct Federal Income Taxes from their pay, is because of the 5th Amendment
30 to the Constitution of the United States, which says that a person may not be deprived of their property without
31 "due process of law", unless they give their consent. In the absence of that consent, and even if they do not fill out
32 a W-4 Exempt form, we do not have any authority to deduct any kind of taxes other than OASDI from their pay.
33 If an employee who does not make taxable income fills out one of these forms and pays federal income tax, he is
34 in effect "donating" money to the federal government that he does not even realize that he does not owe, nor
35 would the IRS or us be likely to tell him that he does not owe this money.
36 3. A direct tax is one levied directly upon citizens. The Federal Income Tax, for instance, is a direct tax. Direct
37 taxes were best explained in the Supreme Court case of *Knowlton v. Moore*, 178 U.S. 41 (1900), which stated that:

38 "Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are
39 levied upon the happening of an event as an exchange."

- 40 4. Article 1, Section 2, Clause 3 of the U.S. Constitution states that "Representatives and direct taxes shall be
41 apportioned among the several States..."
42 5. Article 1, Section 9, Clause 4 of the U.S. Constitution states that "No Capitation or other direct tax shall be laid
43 unless in proportion to the Census or Enumeration herein before directed to be taken."
44 6. There can be no unapportioned direct tax, or it would violate the above constitutional limitations. This means that
45 direct taxes must be requested NOT from citizens, but requested from the individual states by the Federal
46 Government. Therefore, a Citizen CANNOT be made liable for the payment of federal income taxes.
47 7. The 16th Amendment to the U.S. Constitution, which allegedly authorized the imposition of federal income taxes,
48 did not change the constitution in such a way as to eliminate the constitutional distinction between direct and
49 indirect taxes. It therefore did not authorize the imposition of direct, unapportioned Federal Income Taxes upon
50 citizens of the United States of America. Instead, it authorized the taxation of income as an excise tax, which is to
51 say that it is a business tax levied on corporate or business income, and not directly on individuals. This finding
52 was confirmed in the Supreme Court case of *Cook v. Tait*, 265 U.S. 47 (1924), which has never been overruled
53 and stated that:

1 "The 16th Amendment does not extend the power of taxation to new or excepted subjects...Neither can the tax be
2 sustained on the person, measured by income. Such a tax would be by nature a capitation rather than an
3 excise."

- 4 8. Direct income taxes violate the 5th Amendment to the U.S. Constitution, which says that citizens cannot be
5 compelled to testify against themselves by the government. However, the form 1040 U.S. "Individual" Income
6 Tax Return requires the "citizen" who completes it to sign under penalty of perjury, which in effect makes them a
7 compelled witness against themselves. When a person refuses to sign their 1040 form, they can be sanctioned by
8 the IRS under the "Jurat" amendment for an amount of \$500. This financial penalty amounts to "compelling" the
9 citizen to become a witness against themselves, which violates the constitution. Have you ever wondered why
10 this form isn't titled "U.S. citizen Income Tax Return"? The reason is because "citizens" with income from the 50
11 states aren't liable for tax, and so they had to invent a new word "Individual" to fool you into thinking you were,
12 and not define anywhere in the code what that word meant!
13 9. The index to the Internal Revenue Code, Title 26 of the United States Code, has no references anywhere that
14 obligate a "citizen" to pay income tax, which would make them a "taxpayer". There are a lot of references to
15 nonresident aliens and foreigners being liable, but none for citizens. Instead, these codes refer to the concept of an
16 "individual" in sections 1 and 6012(a) and the IRS form 1040, and *never* define the term! The reason they don't
17 define the term, is because of what it really means, which is the following:

18 "A citizen with foreign source income ONLY. It is NOT a citizen with domestic income who is living and
19 working in the 50 united States of America."

- 20 10. A person can be a "taxpayer" by simply volunteering to pay Federal Income Taxes in the process of completing a
21 W-4 form. This does not mean, however, that they are liable to pay FIT as per the Internal Revenue Code. This is
22 the position you have said you are in and I have no cause or legal basis to refute this.
23 11. The amounts reported by me in block 10 of IRS form W-2 are legally defined as "gross income", which is to say
24 that these amounts are considered "taxable" per the Internal Revenue Code. By reporting any amount in this
25 block, I am providing evidence to the IRS that claims that employees at my organization have taxable income and
26 are liable for paying tax. It is of extreme importance, then, to ensure that the income reported by me in this block
27 indeed is taxable and is defined in the Internal Revenue Code as "gross income", or I am misrepresenting and
28 deceiving the IRS into thinking that these amounts are taxable when in deed and in fact, they may actually not be
29 from a legal standpoint if they do not meet the other constraints appearing in items 1 through 15 of this list and the
30 definition of "gross income". I was incredulously unaware of this fact before being notified of this by you.
31 12. As an employee of the Federal Government who deducts payroll taxes for that government, I am in effect a
32 "revenue agent" of the U.S. Government. As such, under 26 U.S.C. §7214, I can be held criminally liable for
33 taking more Federal Income Taxes than is allowed by law, which means that I can be terminated from employment
34 with the government, imprisoned for up to 5 years, and fined up to \$10,000 for misapplying the tax laws. I can
35 also be criminally prosecuted under 18 U.S.C. §1018 as a public officer of the United States for submitting or
36 producing false writings which result in a fraud against the United States. Thus, if I produce a false W-2 form
37 which misreports taxable income of employees at my organization, I can be fined or imprisoned for no more than
38 one year, or both.
39 13. As per the IRS Restructuring and Reform act of 1998, section 3707, it is illegal for a government official to use the
40 term "tax protester" in describing you or anyone else. (see
41 <http://famguardian.org/Publications/IRSRRA98/IRSRRA98.htm>).
42 14. I have been told that if I have any other questions about any of the legal issues in this letter, I am referred to the
43 following website maintained by you:
44 <http://famguardian.org/Subjects/Taxes/taxes.htm>.
45 15. You have said that if I wish to research the U.S. Code and laws for myself, I may do so by visiting the following
46 website: <http://www4.law.cornell.edu/uscode/>

47 Because of the above rather remarkable legal considerations and conclusions which you allege, most of which I was
48 previously unaware of, the information that I provide on the annual W-2 form to both you and the IRS would seem to be
49 more a product more of corporate culture and best business practices and the following of the IRS publications on
50 withholding, rather than a realistic or well-informed application of the tax laws found in 26 United States Code, the Code of
51 Federal Regulations Title 26, or the U.S. Constitution. However, my workload is such that I do not have the time or the
52 interest in becoming a federal tax law expert, and no one at my organization does to my knowledge, so I can't say whether
53 our income tax withholding practices are consistent with the above legal constraints and conclusions or not. Tax law is a
54 very complicated subject which even the most authoritative experts often have trouble understanding or applying.

1 I also have no interest whatsoever in getting my organization in trouble or exposing it to any litigation risks for misapplying
2 the tax laws. You have said that you won't hold the foregoing situation against me because your particular situation is very
3 common among employers across the nation, whether government or private. You have instead assured me that I would
4 eliminate any possibility of litigation risk initiated by you related to deducting or withholding federal income taxes by
5 signing this letter. I emphasize that I am signing this letter of my own free will, and not under duress, and am acting in my
6 official capacity as an agent for your employer and the U.S. Government.

7 Should you or anyone else have any questions about the content of this letter, I'd be happy to answer them. I can be
8 reached at: __<>PHONE>> _____. Thank you for your enlightening explanation of the Federal Income Tax as it pertains
9 to your employment with us. I appreciate the opportunity to be better informed about such significant issues pertaining to
10 payroll taxation that I was previously unaware of.

11 Sincerely,

12

13

14

15 <>NAME>>

16 <>ORGANIZATION NAME>>

17 Payroll Manager

18

19

20 STATE OF CALIFORNIA)

21 COUNTY OF SAN DIEGO)

22

23 On _____ before me _____ personally appeared _____
24 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
25 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
26 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

27

28 Witness my hand and official seal.

29

30

31

32

33

34

35 Signature of Notary: _____

1

2 3.8.7 Private Employer Affidavit Regarding Income Tax Withholding Policies

3 This letter is intended to be submitted to a private/commercial (nongovernmental) employer by an employee. The
4 employee should tell their employer that the IRS wants them to sign this form. If the employer refuses to sign the form,
5 the employee should sue their employer for wrongful application of the tax laws for the amount of taxes they paid resulting
6 from the misreporting of "gross income" on their W-2 form, block 10.

1 <<COMPANY NAME>>
2 <<ADDRESS>>
3 <<CITY>>, <<STATE>> <<ZIP>>
4 <<PHONE>>
5 <<FAX>>
6 <<EMAIL ADDRESS>>
7 <<DATE>>

8
9
10
11
12
13 <<NAME>>
14 <<ADDRESS>>
15 <<CITY>>, <<STATE>> <<ZIP>>
16 Former SSN (no longer active): XXX-XX-XXXX

17
18 Subject: Federal Income Tax Withholding Policies and Procedures

19
20 Dear Family Guardian Fellowship,
21

22 This letter is being written to you at your request to clarify the official position of our organization regarding the
23 withholding of Federal Income Taxes (FIT) and their payment to the Internal Revenue Service (IRS). Let me start off by
24 saying that I am the highest ranking payroll/HR employee at the organization which you work, which is
25 _____.
26 I have been employed with this organization for _____
27 years. It is my duty to ensure that I am intimately familiar with all policies, procedures, laws, and employee records
28 required to administer the withholding of income taxes at my organization. As a matter of fact, I am expected to know
29 more than anyone else about this subject at your place of employment because it is my primary duty to supervise ALL
 payroll employees at my organization in the administration of this function.

30 I wish to emphasize that the only reason that I withhold Federal Income Taxes (FIT) from your paycheck is exclusively and
31 only because you have completed an IRS W-4 form and for no other reason. I have explained to you that the payment and
32 withholding of Federal Income Taxes is entirely voluntary and is initiated by you with the W-4 form. I have explained to
33 you that Federal Income Taxes may not be withheld from your pay without your permission and consent, indicated by the
34 completion and signing by you of an IRS form W-4. I am unaware of any law or U.S. Code which makes you liable for the
35 payment of income taxes, nor do I consider it my duty or obligation to concern myself with whether or not you are liable
36 from a legal standpoint to pay Federal Income Taxes.

37 I am not a legal expert or a lawyer or a paralegal, and I avoid talking to lawyers as much as I can because I don't like
38 getting too technical about the law. I am, for instance, unfamiliar with what you claim is the Internal Revenue Code (IRC),
39 also known as Title 26 of the United States Code, and the Code of Federal Regulations, Title 26. I have never taken the
40 time to read either of these titles, nor have I ever taken any courses or seminars on the IRC during the course of my
41 employment as a payroll specialist. I am unfamiliar with the legal definition of "gross income" you claim are found in 26
42 U.S.C. §§ 71-86, with the term "taxable sources" you claim are identified in 26 U.S.C. §861 within that title, and have
43 relied entirely and exclusively on the content of the Internal Revenue Service (IRS) Publications and DOD Directives
44 throughout my payroll career as my guide in the administration of payroll taxation at your place of employment.

45 You have informed me quite plainly that the IRS publications do not have the force of law and are only directory in nature,
46 as explained in the following Federal court cases:

- 47 1. Luhring v. Glotzbach, 304 F.2d 560 (4th Cir. 1962).
48 2. Einhorn v. DeWitt, 618 F.2d 347 (5th Cir. 1980).
49 3. United States v. Goldstein, 342 F.Supp. 661 (E.D.N.Y. 1972).
50 4. Boulez v. C.I.R., 810 F.2d 209 (D.C. Cir. 1987).
51 5. United States v. Will, 671 F.2d 963, 967 (6th Cir. 1982).
-

1 You have emphasized to me that the IRS Publications are basically irrelevant and do not obligate me to do anything with
2 respect to FITs, because they do not have the force of law. You have said that these publications may be misleading or
3 deceiving me into misapplying and/or misinterpreting the tax laws. I do not, however, have enough legal knowledge or
4 expertise to know whether this is the case, nor has it ever been a priority with my employer to be familiar enough with the
5 tax laws to know whether what you say is true. I am simply a clerk and an administrator of payroll at my organization and
6 nothing more.

7 You have explained to me that in order to be considered taxable, a person must have a type of income which is taxable, and
8 that income must derive from a taxable source, as defined in 26 U.S.C. §861 (and explained in the Supreme Court case of
9 *James v. United States* (366 US 213, p. 213, 6L Ed 2d 246). When an income meets BOTH of these criteria (taxable type
10 of income from a taxable source), then it is considered to legally be “gross income” as defined in 26 U.S.C. §§ 71-86 and
11 must appear in block 10 of the IRS form W-2. You have explained that the only taxable sources of income are foreign
12 income that is NOT from wages (compensation for labor), and that the reason for this has to do with the following legal
13 considerations:

- 14 1. Wages are NOT income. This is exemplified in the Supreme Court case of *Central Illinois Public Service Co. v.*
15 *United States*, 435 U.S. 21 (1978), which stated that:

16 "Decided cases have made the distinction between wages and income and have refused to equate the two."

17 This conclusion is also consistent with the Supreme Court case of *Butchers' Union Co. v. Crescent City Co.*, 111
18 U.S. 746 (1884), which stated that:

19 "Among these unalienable rights, as proclaimed in the Declaration of Independence is the right of men to
20 pursue their happiness, by which is meant, the right any lawful business or vocation, in any manner not
21 inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as
22 to give them their highest enjoyment...It has been well said that, THE PROPERTY WHICH EVERY MAN HAS
23 IS HIS OWN LABOR, AS IT IS THE ORIGINAL FOUNDATION OF ALL OTHER PROPERTY SO IT IS THE
24 MOST SACRED AND INVIOABLE..."

25 Furthermore, it is noted that nowhere in the Internal Revenue Code's definition of "gross income" found in 26
26 U.S.C. Subtitle A, Chapter 1, Subchapter B, Part II, Sections 71-86 does it say that "wages" are considered taxable
27 income or "gross income".

- 28 2. The reason why employees at our organization must complete an IRS form W-4 "Withholding Allowance
29 Certificate" giving us permission to deduct Federal Income Taxes from their pay, is because of the 5th Amendment
30 to the Constitution of the United States, which says that a person may not be deprived of their property without
31 "due process of law", unless they give their consent. In the absence of that consent, and even if they do **not** fill out
32 a W-4 Exempt form, we do not have any authority to deduct any kind of taxes other than OASDI from their pay.
33 If an employee who does not make taxable income fills out one of these forms and pays federal income tax, he is
34 in effect "donating" money to the federal government that he does not even realize that he does not owe, nor
35 would the IRS or us be likely to tell him that he does not owe this money.
36 3. A direct tax is one levied directly upon citizens. The Federal Income Tax, for instance, is a direct tax. Direct
37 taxes were best explained in the Supreme Court case of *Knowlton v. Moore*, 178 U.S. 41 (1900), which stated that:

38 "Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are
39 levied upon the happening of an event as an exchange."

- 40 4. Article 1, Section 2, Clause 3 of the U.S. Constitution states that "Representatives and direct taxes shall be
41 apportioned among the several States..."
42 5. Article 1, Section 9, Clause 4 of the U.S. Constitution states that "No Capitation or other direct tax shall be laid
43 unless in proportion to the Census or Enumeration herein before directed to be taken."
44 6. There can be no unapportioned direct tax, or it would violate the above constitutional limitations. This means that
45 direct taxes must be requested NOT from citizens, but requested from the individual states by the Federal
46 Government. Therefore, a citizen CANNOT be made liable for the payment of federal income taxes.
47 7. The 16th Amendment to the U.S. Constitution, which allegedly authorized the imposition of federal income taxes,
48 did not change the constitution in such a way as to eliminate the constitutional distinction between direct and
49 indirect taxes. It therefore did not authorize the imposition of direct, unapportioned Federal Income Taxes upon
50 citizens of the United States of America. Instead, it authorized the taxation of income as an excise tax, which is to
say that it is a business tax levied on corporate or business income, and not directly on individuals. This finding

was confirmed in the Supreme Court case of *Cook v. Tait*, 265 U.S. 47 (1924), which has never been overruled and stated that:

"The 16th Amendment does not extend the power of taxation to new or excepted subjects...Neither can the tax be sustained on the person, measured by income. Such a tax would be by nature a capitation rather than an excise."

8. Direct income taxes violate the 5th Amendment to the U.S. Constitution, which says that citizens cannot be compelled to testify against themselves by the government. However, the form 1040 U.S. "Individual" Income Tax Return requires the "citizen" who completes it to sign under penalty of perjury, which in effect makes them a compelled witness against themselves. When a person refuses to sign their 1040 form, they can be sanctioned by the IRS under the "Jurat" amendment for an amount of \$500. This financial penalty amounts to "compelling" the citizen to become a witness against themselves, which violates the constitution. Have you ever wondered why this form isn't titled "U.S. citizen Income Tax Return"? The reason is because "citizens" with income from the 50 states aren't liable for tax, and so they had to invent a new word "Individual" to fool you into thinking you were, and not define anywhere in the code what that word meant!
 9. The index to the Internal Revenue Code, Title 26 of the United States Code, has no references anywhere that obligate a "citizen" to pay income tax, which would make them a "taxpayer". There are a lot of references to nonresident aliens and foreigners being liable, but none for citizens. Instead, these codes refer to the concept of an "individual" in sections 1 and 6012(a) and the IRS form 1040, and *never* define the term! The reason they don't define the term, is because of what it really means, which is the following:

"A citizen with foreign source income ONLY. It is NOT a citizen with domestic income who is living and working in the 50 united States of America."

10. A person can be a “taxpayer” by simply volunteering to pay Federal Income Taxes in the process of completing a W-4 form. This does not mean, however, that they are liable to pay FIT as per the Internal Revenue Code. This is the position you have said you are in and I have no cause or legal basis to refute this.
 11. The amounts reported by me in block 10 of IRS form W-2 are legally defined as “gross income”, which is to say that these amounts are considered “taxable” per the Internal Revenue Code. By reporting any amount in this block, I am providing evidence to the IRS that claims that employees at my organization have taxable income and are liable for paying tax. It is of extreme importance, then, to ensure that the income reported by me in this block indeed is taxable and is defined in the Internal Revenue Code as “gross income”, or I am misrepresenting and deceiving the IRS into thinking that these amounts are taxable when in deed and in fact, they may actually not be from a legal standpoint if they do not meet the other constraints appearing in items 1 through 14 of this list and the definition of “gross income”. I was incredulously unaware of this fact before being notified of this by you.
 12. As per the IRS Restructuring and Reform act of 1998, section 3707, it is illegal for a government official to use the term “tax protester” in describing you or anyone else. (see <http://famguardian.org/Publications/IRSRRA98/IRSRRA98.htm>).
 13. I have been told that if I have any other questions about any of the legal issues in this letter, I am referred to the following website maintained by you:
<http://famguardian.org/Subjects/Taxes/taxes.htm>.
 14. You have said that if I wish to research the U.S. Code and laws for myself, I may do so by visiting the following website: <http://www4.law.cornell.edu/uscode/>

41 Because of the above rather remarkable legal considerations and conclusions which you allege, most of which I was
42 previously unaware of, the information that I provide on the annual W-2 form to both you and the IRS would seem to be
43 more a product more of corporate culture and best business practices and the following of the IRS publications on
44 withholding, rather than a realistic or well-informed application of the tax laws found in 26 United States Code, the Code of
45 Federal Regulations Title 26, or the U.S. Constitution. However, my workload is such that I do not have the time or the
46 interest in becoming a federal tax law expert, and no one at my organization does to my knowledge, so I can't say whether
47 our income tax withholding practices are consistent with the above legal constraints and conclusions or not. Tax law is a
48 very complicated subject, as you know, which even the most authoritative experts and attorneys in the field often have
49 trouble understanding or applying.

50 I also have no interest whatsoever in getting my organization in trouble or exposing it to any litigation risks for misapplying
51 the tax laws. You have said that you won't hold the foregoing situation against me because your particular situation is very
52 common among employers across the nation, whether government or private. You have instead assured me that I would
53 eliminate any possibility of litigation risk initiated by you related to deducting or withholding federal income taxes by

1 signing this letter. I emphasize that I am signing this letter of my own free will, and not under duress, and am acting in my
2 official capacity as an agent for your employer.

3 Should you or anyone else have any questions about the content of this letter, I'd be happy to answer them. I can be
4 reached at: __<<PHONE>>_____. Thank you for your enlightening explanation of the Federal Income Tax as it pertains
5 to your employment with us. I appreciate the opportunity to be better informed about such significant issues pertaining to
6 payroll taxation that I was previously unaware of.
7

8 Sincerely,
9

10
11
12 <<NAME>>
13

14 _____
15 STATE OF CALIFORNIA)
16 COUNTY OF SAN DIEGO)
17

18 On _____ before me _____ personally appeared
19 _____ personally known to me (proved to me on the basis of satisfactory evidence)
20 to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed same in his
21 authorized capacity, and that by his signature on the instrument the person or the entity upon behalf of which the person
22 acted, executed the instrument.
23

24 Witness my hand and official seal.
25
26
27
28
29
30

31 Signature of Notary:_____

1

2 3.8.8 Response to IRS Claim of Fraudulent or False W-4 EXEMPT

3 This letter is intended as a response to the IRS when they send you a threatening letter in response to your submission of a
4 W-4 EXEMPT. In their threatening letter, they will most commonly try to assess an illegal "false statement" penalty of
5 \$500 for submitting your W-4, and not document the basis for determining that it is false. They will also notify you that
6 they have contacted your employer and ordered them to withhold at "single zero" rate.

1 <<NAME>>
2 <<ADDRESS>>
3 <<CITY>>, <<STATE>> <<ZIP>>
4 <<DATE>>
5

6 Directed personally to:
7 Internal Revenue Service
8 Fresno Customer Service Center
9 Questionable W-4 Program
10 P.O. Box 24015, Mail Stop 813
11 Fresno, Calif (93776)
12 Attn: _____
13 Phone: _____

14 References:

- 15 (1) My Request to Stop Withholding dated June 11, 2001; Certified Mail # 700-1530-004-2347 for Navy and Marine
16 Corps Reserve Center.
17 (2) My Request to Stop Withholding dated June 11, 2001; Certified Mail #700-1530-004-2347-5159 to Space and
18 Naval Warfare System Center San Diego, Calif.

19 Enclosure(s):

- 20 (1) Your 2775(CG) Letter to me dated June 11, 2001 (attached)

21 Subject: Assessment of \$500 penalty for False Statement on a W-4 Form

22 Dear _____,

23 **SECTION 1: RESPONSE TO REFERENCE (3)**

24 Your unsigned and unverified letter of Enclosure (1) as received by me on 25 JUNE 2001 is REFUSED for cause, on the
25 grounds of fraud. *I wish to appeal your findings and your assessment of penalty. In the event you are unwilling to honor*
26 *my request to eliminate the penalty documented in this letter and the request to notify my employer to stop withholding as I*
27 *requested, then I demand an immediate Appeals Conference to establish your right to assess the penalties and violate my*
28 *Fifth Amendment rights by overruling my wishes to stop withholding.*

29 In your letter, you stated as a general conclusion that:

30 *"The law requires the IRS to charge a \$500 civil penalty for making a false statement about withholding. We*
31 *will charge you the \$500 penalty unless you provide reasonable basis for the statements on your Form W-4*
32 *within 30 days from the date of this letter."*

33 However, you have not provided me with any specific statutes and regulations providing evidence to support your
34 erroneous conclusions that there was an alleged "false statement". In Refs. (1) and (2), which you completely and
35 frivolously and recklessly disregarded, I provided an affidavit which exhaustively explained why I have no tax liability. I
36 am still waiting for you to address the issues raised in said references and your lack of a response establishes your
37 acquiescence to their validity. You are moving against me on mere allegation and without addressing the issues raised in
38 Refs. (1) and (2), which clearly violates my right of due process under the Sixth Amendment to the U.S. Constitution and
39 violations your authority as a revenue officer employed with the IRS. You have not specifically identified what fact or
40 statement contained on the W-4 constitutes a "false statement" and I challenge your authority and your jurisdiction to assess
41 a penalty for such an undocumented and unexplained violation. Accordingly:

42 *"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on*
43 *favored individuals.. is none the less robbery because it is.. called taxation." *Loan Association v. Topeka, U.S.**
44 *Supreme Court, 1874.*

1 As you are aware, W-4 Forms are voluntary agreements between the employer and the employee that cannot be interfered
2 with by the IRS. W-4 Forms for private employers and employees have never been memorialized into law. Your actions
3 are unlawful interference with my right to contract:

4 **INTERNAL REVENUE MANUAL** §5337 (1) "Since there is not requirement upon private employers, States
5 or political subdivisions to withhold and pay over amounts under a payroll deduction agreement, the employer
6 must accept the assignment executed by the employee before an agreement is finalized."

7 Any act by an IRS officer directing my employer to change my withholding status to other than that which I designate can
8 subject you to a constitutional tort suit. Participation by my employer may subject the employer to a suit on the grounds of,
9 "conspiracy to violate constitutional rights" under 42 U.S.C. §1983—"Civil Action for Deprivation of Rights" and 18 U.S.C.
10 §241—"Conspiracy against Rights of Citizens—Criminal Action". In the case of **Poindexter v. Greenhow**, 114 U.S. 270, 5
11 S.Ct. 903 (1885), the U.S. Supreme Court determined that government agents who are acting outside the law or under the
12 color of law and who injure the rights or property are subject to personal liability for their wrongs and are not protected by
13 official immunity:

14 "*The second head of that classification is thus described: 'Another class of cases is where an individual is sued
15 in tort for some act injurious to another in regard to person or property, to which his defense is that he has
16 acted under the orders of the government. In these cases he is not sued as, or because he is, the officer of the
17 government, but as an individual, and the court is not ousted of jurisdiction because he asserts authority as
18 such officer. To make out his defense he must show that his authority was sufficient in law to protect him.
19 And in illustration of this principle reference was made to Mitchell v. Harmony, 13 How. 115; Bates v. Clark,
20 95 U.S. 204; Meigs v. McClung's Lessee, 9 Cranch, 11; Wilcox v. Jackson, 13 Pet. 498; Brown v. Huger, 21
21 How. 315; [114 U.S. 270, 288] Grisar v. McDowell, 6 Wall. 363; and U. S. v Lee, 106 U.S. 196; S. C. 1 SUP.
22 CT. REP. 240.*"

23 The law makes it perfectly clear:

24 **26 U.S.C. §3402(n)-1, CFR §31.3402(n)-1**—"Notwithstanding any other provision of this section, an
25 employer shall not be required to deduct and withhold any tax under this chapter upon a payment of wages to
26 an employee if there is in effect with respect to the payment, a withholding exemption certificate furnished to
27 the employer by the employee which contains statements that—

- 28 1. *The employee incurred no liability for income tax imposed under subtitle A of the Code for his
29 preceding taxable year; and*
- 30 2. *The employee anticipates that he will incur no liability for income tax imposed by Subtitle A for
31 his current taxable year."*

32 No verbal threat or letter from the IRS can abrogate my sworn statement, or the clear intent of the law. It is not within the
33 authority of the IRS, or my employer, to change or correct a verified affidavit that I signed under penalty of perjury, unless
34 it is proven in a Court of Law that I have perjured myself. For you to notify my employer to ignore my lawful signed and
35 attested W-4 Form "EXEMPT" and withhold as if I had claimed "0" allowances, when such information is clearly false,
36 without any authority of law and against my consent is unlawful and constitutes **EXTORTION UNDER THE COLOR
37 OF OFFICE**. You are also unlawfully interfering with my trade, my right to contract, and my right to retain 100% of the
38 possessory interest in property belonging to me. If this illegal activity is not stopped immediately, I will file civil and
39 criminal charges personally against you and your agency, and the Department of Justice has no authority to defend you or
40 the IRS under the U.S. Attorney's Manual section indicated below, *so you may have to pay for the defense personally* (see
41 <http://famguardian.org/Publications/USAttyManual/title6/4mtax.htm#6-4.270>):

42 6-4.270 Criminal Division Responsibility

43 **The Criminal Division has limited responsibility for the prosecution of offenses investigated by the IRS.
44 Those offenses are: excise violations involving liquor tax, narcotics, stamp tax, firearms, wagering, and coin-**
45 **operated gambling and amusement machines; malfeasance offenses committed by**
46 **IRS personnel;** forcible rescue of seized property; corrupt or forcible interference with an officer or
47 employee acting under the internal revenue laws (but not omnibus clause); and unauthorized mutilation,
48 removal or misuse of stamps. See 28 C.F.R. Sec. 0.70.

1 However, the DOJ may prosecute you for such violations, and I will bring said violations to the attention of the attorney
2 general, John Ashcroft, promptly, absent you addressing my concerns.

3 I shall now define what I mean by EXTORTION UNDER THE COLOR OF OFFICE:

4 **EXTORTION UNDER THE COLOR OF OFFICE:** “...Unlawful taking by any officer by color of his office,
5 of any money or thing of value, that is not due to him, or more than is due or before it is due. 4 Bla.Comm.,
6 141; Com. V. Saulsbury, 152 Pa. 554, 25 A. 610, U.S. v. Denver, D.C.N.C. 14 F. 595; Bush v. State, 19 Ariz.
7 195, 168 P.508, 5098...Obtaining property from another, induced by wrongful use of force or fear, or under
8 color of official right. See State v. Logan, 104 La. 760, 29 So. 336; In re Rempfer, 51 S.D. 393, 216 N.W. 355,
9 359, 55 A.L.R. 1346; Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917 B, 131..At common law, any
10 oppression by color or pretense of right, and particularly and technically the exactation or unlawful taking by an
11 officer of money or thing of value, by color of his office, either when none at all is due, or not so much is due, or
12 when it is not yet due.” Preston v. Bacon, 4 Conn. 480. See People v. Baroness, 16 N.Y.S. 436, 61 Hun. 571;
13 Murray v. State, 125 Tex.Cr.R. 252, 67 SS.W.2d 274, 275; State v. Anderson, 66 N.D. 522, 267 N.W. 121; 123;
14 Whart.Cr.L. 833.
15 [Black's Law Dictionary, Revise 4th Edition]

16 **COLOR OF OFFICE:** “A claim or assumption of right to do an act by virtue of an office, made by a person
17 who is legally destitute of such right.” Feller v. Gates, 40 Or. 543, 67 P. 416, 56 L.R.S. 630, 91 Am.St.Rep.
18 492.
19 [Black's Law Dictionary, 4th Edition]

20 **COLOR:** “Pretense of official right to do an act made by one who has no such right. An act under color of
21 office is an act of any officer who claims authority to do the act by reason of his own office when the office does
22 not confer on him any such authority.”
23 [Black's Law Dictionary, 6th Edition]

24 Also, because you and your Chief Examiner, are acting in collusion, outside of your lawfully delegated authority, criminal
25 and civil actions may be brought against you both, in your individual capacity, for “Extortion under the Color of Office.” It
26 is not necessary to prove that you personally benefited from the money extorted to sustain a conviction or judgment.

27 I stand by the claims of my original W-4 form and Affidavit of References (1) and (2) but have also resubmitted a W-4
28 EXEMPT as you requested. My original form W-4, to the best of my knowledge and belief, is still true as stated and signed
29 and the obligation belongs to you to disprove this, which you have not so far done and are demanded to do.

30 “The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes or to altogether
31 avoid them, by means which the law permits, cannot be doubted.”
32 [Gregory v. Helvering, 293 U.S. 465]

33 **SECTION 2: DEMAND FOR MORE SPECIFIC STATEMENT**

- 34 (1) Specifically, what statute, implementing regulation and delegation order provides the authority for your claim that
35 there is a MANDATORY “withholding” requirement applicable to me, a Citizen of one of the union American
36 states, domiciled and engaged in an occupation of “common right” (Simms v. Ahrens, 271 SW 720), therein. Said
37 occupation is NOT classified as the conduct of a trade or business in the “United States” as defined in 26 U.S.C.
38 §871 and the implementing regulations.
- 39 (2) Specifically, what statute of the Internal Revenue Code, and related CFR employment regulations, gives you or the
40 Internal Revenue Service, the authority to change my Form W-4, or Affidavit of Exemption, which I have signed
41 under penalty of perjury, and thereby violate my Fifth Amendment right to not be deprived of my property without
42 due process of law or my consent?
- 43 (3) Specifically, what statute or related CFR employment regulation, that is consistent with the Fifth Amendment of
44 the Constitution, provides you with the authority to tell my employer not to accept my W-4 Form unless I claim
45 zero withholding allowances?
- 46 (4) Please immediately provide me with a copy of the specific statutes and regulations upon which you relied to make
47 the determination that my W-4 Form is not accurate for the purposes of claiming an Exemption from withholding.

1 Also, please explain exactly what I must do to rectify these alleged inaccuracies, as well as copies of any necessary
 2 forms which I must file.

3 This correspondence constitutes a demand that you notify my employer to honor my lawful signed and attested FORM W-4
 4 with my appropriate EXEMPT status, within 10 days from the date of receipt of this letter and notify me that such action
 5 has been taken, at the address indicated above.

6 **SECTION 3: CHALLENGE OF YOUR AUTHORITY AND JURISDICTION TO** 7 **ASSESS PENALTIES FOR ALLEGED OFFENSE**

8 As you are aware, pursuant to **44 U.S.C.A. §§1504-1507**, before a citizen of the several States of the United States can be
 9 bound by, or adversely effected by a law or regulation, having ***general applicability*** to such Citizens, it must be published
 10 in the ***Federal Register***. Such laws and regulations are then categorized pursuant to their applicable Title in the Code of
 11 Federal Regulations (CFR). 26 U.S.C. §7805(a) states:

12 *“...the Secretary shall prescribe all needful rules and regulations for the enforcement of this title.”*

13 The Internal Revenue Code is not self-executing. Without an implementing regulation, applicable to a particular type of
 14 tax, a statute has no force of law, and imposes no duties or penalties. The Parallel Table Authorities for 26 CFR reveals
 15 that the Bureau of Alcohol, Tobacco, and Firearms is the only authority authorized to use distraint or assess penalties for
 16 nonpayment of income taxes for Title 27 (and NOT Title 26) issues ONLY. The following is taken from the Parallel Table
 17 of Authorities in the back of the Title 26 Code of Federal Regulations [CFR]. It is a list of the ONLY 26 CFR Part 301
 18 Regulations that derive their Authority for implementation from Title 26 USCS or 26 IRC [Income Taxes]. Note the
 19 conspicuous absence of any penalty, interest, levy or seizure for the Title 26 Voluntary Income Tax or for filing of
 20 allegedly false W-4 forms. Again, it is inconceivable that the Congress would legislate penalties for the individual income
 21 tax, since the supreme Court and the IRS have both substantiated that such a Tax is voluntary and NOT based upon
 22 distraint. It would be absurd to impose penalties for non-compliance, when such an option is what made the tax voluntary
 23 to begin with.

24 **Table 1: Parallel Table of Authorities 26 CFR to 26 USCS**

CRF to USCS	
IRS Regulations	Internal Revenue Code
26 Part 301	26 §6011
26 Part 301	31 §3720A
26 Part 301	26 §6245
26 Part 301	26 §7805
26 Part 301	26 §6233
26 Part 301	26 §6326
26 Part 301	26 §6404
26 Part 301	26 §§6324A-6324B
26 Part 301	26 §6241
26 Part 301	26 §§6111-6112
26 Part 301	26 §6223
26 Part 301	26 §6227
26 Part 301	26 §6230-6231
26 Part 301	26 §6033
26 Part 301	26 §6036
26 Part 301	26 §6050M
26 Part 301	26 §6059
26 Part 301	26 §2032A
26 Part 301	26 §7624
26 Part 301	26 §3401
26 Part 301	26 §§6103-6104
26 Part 301	26 §1441

26 Part 301	26 §7216
26 Part 301	26 §6621
26 Part 301	26 §367
26 Part 301	26 §6867
26 Part 301	26 §6689

1 You can look at the Parallel Table of Authorities yourself at:

2 http://www.access.gpo.gov/nara/cfr/parallel_parallel_table.html

3 In addition, the following court ruling clearly expresses your lack of authority to assess penalties:

4 *“...the Act’s civil and criminal penalties attach only upon the violation of a regulation promulgated by the
5 Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...only
6 those who violate the regulations (not the Code) may incur civil or criminal penalties, it is the actual
7 regulation issued by the Secretary of the Treasury and not the broad authorizing language of the statute,
8 which is to be tested against the standards of the 4th Amendment.” Calif. Bankers Assoc. v. Shultz, 416 U.S.
9 25, 44, 39 Led2d 812, 94 S.Ct. 1494*

10 Your own Internal Revenue manual, which is reflective of the ruling case law on this subject states that you have no
11 delegated authority to issue a civil penalty or to collect penalties without a judgment signed by a magistrate:

12 *IRM 546 §19(b)(2) “the civil penalty for non-compliance may be imposed only by filing a suit in the name of
13 the United States, naming the taxpayer as a defendant and securing a judgment.”*

14 The question then is, where is the fictitious lawsuit that authorizes you to collect a penalty? The supreme Court agrees with
15 this conclusion in the following case:

16 *“Our system of taxation is based upon voluntary assessment and payment, not upon distraint.”
17 [Flora v. U.S. 362 U.S. 145, 1959, Emphasis added]*

18 In case you don’t understand, “distraint” is defined as follows and is the equivalent of “force” or “coercion” or
19 “compulsion” in the collection of debts and legal liabilities:

20 *“...the act or process of DISTRAINT whereby a person (the DISTRAINOR), without prior court approval,
21 seizes the personal property of another located upon the distrainer’s land in satisfaction of a claim, as a pledge
22 for performance of a duty, or in reparation of an injury. Where goods are seized in satisfaction of a claim, the
23 distraenor can hold the goods until the claim is paid and, failing payment, may sell them in satisfaction.”
24 [Barron’s Law Dictionary, Steven H. Gifis, 1996, p. 150, ISBN 0-8120-3096-6]*

25 Your assessment of penalties and demand for money, without the authority of law, your lawless actions to penalize me that
26 have not been legally defended or explained or justified based on your delegated authority, constitutes extortion under the
27 color of law, mail fraud and conspiracy against the rights of a Citizen, for which you will be held personally liable should
28 legal action become necessary.

29 CONSTRUCTIVE NOTICE OF ABSENCE OF RIGHT TO LEVY, LIEN, OR SEIZE 30 ASSETS OF CLAIMANT

31 Pursuant to 26 U.S.C. §6331(a):

32 *United States Code
TITLE 26 - INTERNAL REVENUE CODE
Subtitle F - Procedure and Administration
CHAPTER 64 - COLLECTION
Subchapter D - Seizure of Property for Collection of Taxes
PART II – LEVY*

38 *(a) Authority of Secretary*

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

I am not an “employee” as such “term” is defined below:

26 U.S.C. §3401(c) EMPLOYEE—“For purposes of this chapter, the term employee includes [only] an officer, employee or elected official of the United States, a State or any political subdivision thereof, of the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term also includes an officer of a corporation.”

26 CFR §31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

This correspondence shall constitute constructive notice that I do NOT meet the definition of a person on whom you are authorized to institute distress of the type above based on the definition of “employee” above, and you are forewarned that you will be held personally liable under 26 U.S.C. §7214(a) for unlawful use of your authority if you violate the above restrictions on your legal authority. I have also warned my financial institutions and county recorder and employer that a illegal fraud illegal taking of property may be perpetrated by you in the future against my property rights and to bring that to my attention promptly and disregard it. Your jurisdiction to levy or use distress is challenged and must be proven by you.

"Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority...and this is so even though as here the agent himself may have been unaware of the limitations upon his authority."
[Federal Crop Insurance v. Merrill, 332 U.S. 380, 384 (1947)]

SECTION 4: AFFIDAVIT OF REVOCATION OF SIGNATURES AND RESCISSION OF PREVIOUSLY FILED W-4 FORMS, 1040 FORMS, STATE INCOME TAX FORMS, ET AL.

I, Family Guardian Fellowship , Citizen of California and domiciled in San Diego County, California, one of the American union States, hereby extinguish, rescind, revoke, cancel, abrogate, annul, nullify, discharge, and make void *ab initio* all signatures, belonging to me, on all previously filed Internal Revenue Service, W-4 Forms (other than EXEMPT W-4's), 1040 Forms (that are not part of Ref. (1)) and all State Income Tax Forms and all powers of attorneys, real and implied, connected thereto, on the grounds that my purported consent was not voluntarily and freely obtained, but was made through mistake, duress, fraud, and undue influence exercised by your agency and my employer. Pursuant to Contract Law: “All 1040 (not part of Ref. (1)) and W-4 Forms (other than EXEMPT W-4's) are, hereby, extinguished by this rescission.”

Rescission: “To abrogate, annul, avoid, or cancel a contract; particularly, nullifying a contract by the act of a party. The right of rescission is the right to cancel (rescind) a contract upon the occurrence of certain kinds of default by the contracting party. To declare a contract void in its inception and to put an end to it as though it never were. Russel v. Stephens, 191 Wash. 314, 71 P.2d 3031...A rescission amounts to the unmaking of a contract, or an undoing of it from the beginning. It necessarily involves a repudiation of the contract and a refusal of the moving party to be bound by it...”
[Black's 6th Edition Law Dictionary]

I was induced by fraud and duress to sign such forms and I was denied full disclosure of the voluntary nature of such forms. I was misled by those who knew, or should have known, into believing that filing such forms was mandatory and/or implied, were unconscionable and grossly unfair to me. I was unduly influenced by the stronger bargaining power of my

1 employer, the Internal Revenue Service and the State Tax agency, and acted under an implied threat and fear of losing my
2 job and my property and out of fear of potential imprisonment for non-compliance. Any alleged consent is null and void as
3 it was given under duress, by mistake, and by fraud. Notwithstanding any information which you may have to the contrary,
4 any forms that have been filed, and any implied quasi contracts that you may feel you have with me, were filed illegally and
5 unlawfully and are without force/and or effect.

6 I further revoke, rescind, and make void *ab initio* all powers of attorney pertaining to me for any and all
7 governmental/quasi/colorable agencies and/or Departments created under the authority of Art. I, Sec. 8, Cl. 17, and/or Art.
8 IV, Sec. 3, Cl. 2 of the Constitution of the United States.

9 I, hereby, voluntarily relinquish any presumptive 14th Amendment citizenship status and any privileges and immunities
10 granted therein. I retain my natural born status of a Citizen of one of the several union States of America under the
11 Constitution and law, and my Citizenship in these United States of America. I preserve all my unalienable Rights that are
12 inherent from my Creator, at all times. I waive no rights at any time. I do not, at any time, designate anyone to be a
13 binding arbitrator in any disputes of my Rights or equity. If your agency has a Constitutionally valid claim, you must
14 adhere to Due Process of Law, and other protections according to the Constitution, and I will remain an Involuntary
15 Litigant in any such action.

16 **SECTION 5: NEXT STEPS:**

17 I will pursue the following if you do not comply with the requests in this correspondence in a timely fashion and as required
18 by your responsibilities and delegated authority:

- 19 1) Filing of IRS form 911, which requests help from the Taxpayer Advocate's office.
- 20 2) Writing letters to my senators and congressmen.
- 21 3) Adjudicatory/examination hearing.
- 22 4) Filing a Referral and Request for "Technical Advice" under 26 CFR § 601.105(b)(5)(iii) and IRM, 4.10.7.2.10.
- 23 5) Posting all of your correspondence and my responses on the website located at <http://famguardian.org> in order that
other concerned citizens may learn from and reuse the litigation tools developed dealing with you.
- 24 6) Prosecuting and holding you personally liable under the following Statutes:
 - 25 a. 26 U.S.C. §7214
 - 26 b. 42 U.S.C. §1983-Civil Action for Deprivation of Rights
 - 27 c. 18 U.S.C. §241-Conspiracy against Rights of Citizens—Criminal Action
 - 28 d. 26 U.S.C. §7433-Civil Damages for Certain Unauthorized Collection Actions

30 You are forewarned that all future interactions with you via telephone will be recorded and posted for public listening on
31 the website at <http://famguardian.org>, and that any attempts to contact me either by phone or in person shall constitute due
32 consent by you to be electronically recorded. These recordings will be used as evidence in the process of litigating my
33 Civil and Criminal Action for Abatement of Penalties and Conspiracy against rights.

34 Should you wish to further investigate the claims contained in this letter or the research to back it up, you are encouraged to
35 visit the website at <http://famguardian.org> and download the free book called **The Great IRS Hoax: Why We Don't Owe
36 Income Tax**. The book is free and very completely reveals and exposes the fraud of the income tax that most sovereign
37 American Nationals have been repeatedly and maliciously victimized by through ignorance and illegal activities of
38 employees at your agency.

39 You are requested to promptly bring to my attention and rebut, point-by-point, any errors in fact or law revealed in this
40 correspondence. Absent any rebuttal, you will be served with a **Verified Affidavit of Default** documenting all established
41 facts contained in this and in previous correspondences of Refs. (1) and (2), and which will be used against you in my
42 pending litigation to have you prosecuted for malfeasance and EXTORTION UNDER THE COLOR OF OFFICE.

43 Finally, I wish to emphasize that the best interests of the taxpaying public, your agency, and the United States Government
44 are not served by your frivolous, negligent, libelous, and unethical misapplication of the tax laws in my case. Your
45 ignorant misapplication of the laws will ultimately result in extended litigation that will negate any benefit you might gain

1 by attempting to collect taxes or penalties, not to mention jeopardize your job and the credibility of your agency.
2 Furthermore, everything I learn in the process of fighting you will be recycled and posted on the internet at
3 <http://famguardian.org> for many hundreds of thousands of other tax freedom fighters to reuse in the process of litigating
4 against your clearly unethical and lawless disregard for my lawful, Constitutional, and property rights.

5 "When the government fears the people, you have liberty. When the people fear the government [or the IRS, for
6 that matter], you have tyranny."
7 [Thomas Jefferson, author of the Constitution of the United States]

8 "Better is a little with righteousness.
9 Than vast revenues without justice."
10 [Prov. 16:8-9, Bible, NKJV]

12 I thank you kindly for taking the time to diligently read and respond to this correspondence and to References (1) and (2),
13 and for acting in an ethical, respectful, and responsible way that honors the legal constraints imposed upon your position as
14 a revenue officer acting under the color and authority of the laws of the United States government. It is only by you
15 observing the legal limitations imposed on your position that the IRS and the U.S. Government can ever hope to earn and
16 keep the public trust and confidence that all Citizens living in the 50 states would like to have in your agency and in their
17 government.

18 May God richly bless you and yours with a clear conscience and the blessings of liberty and freedom that we all long for in
19 this wonderful nation of ours.

20 If you wish to contact me about this correspondence, you may call me during normal working hours at
21 _____ or by email at _____. It is my intention to telephone you about
22 this correspondence within a few days.

23 Under the penalties of perjury, I declare that I examined the facts stated in this protest including any accompanying
24 documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

25 Very Respectfully,

26
27
28
29
30 <>NAME>>
31 Former SSN (no longer active)_____

32
33
34 **NOTARY AND PROOF OF SERVICE**

35 STATE OF _____)
36 COUNTY OF _____)

38 On _____ before me _____ personally appeared _____
39 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
40 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
41 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

42 I do hereby certify that I have served _____ (name of agency or person
43 served) with a true copy of the within document (circle one) (personally)/(by Certified Mail with Return Receipt
44 Requested), from/at _____ (city and state mail was
45 sent from).

46
47 Witness my hand and official seal.
48

1
2
3
4
5
6

7 Signature of Notary: _____

8
9 Certified Mail #: _____
10 _____

11
12

13 Cc: Internal Revenue Service
14 Congressmen and Senator

1

2 3.8.9 Payroll Withholding Form Attachment

- 3 The letter below is intended to be submitted attached to an IRS form W-4, [W-8BEN](#), [Substitute W-8](#). [Click here](#) for the
4 step which uses this form.

1 Attachment(s): (initial all that apply)

- 2 a. IRS Form W-4
3 b. IRS Form W-8/W-8BEN
4 c. State withholding form number: _____ State name: _____
5 d. Form SSN: Citizen's Assertion of Legal right to Withhold SSN

6 _____

7 NOTE TO PRIVATE EMPLOYER IN RECEIPT OF THIS FORM:

8 The private employee who is submitting this form to his private employer makes the following stipulations and promises
9 relating to income tax withholding and administration by the private employer:

- 10 1. Private employee indemnifies private employer against any lawsuits arising from the misapplication of the internal
11 revenue laws of the United States relating to withholding against private employee, provided that it honors the
12 withholding forms submitted here.
13 2. Private employee has repeatedly contacted the IRS about the validity of the approach documented here and has never
14 been provided with a statute and/or implementing regulation that contradicts any of it.
15 3. Private employee has diligently made a good-faith effort to ensure that everything appearing in this attachment and the
16 accompanying withholding forms are consistent with prevailing tax law and will *not* result in any liability of the private
17 employer to the IRS.
18 4. If IRS inquires about withholding or tax forms or private employee, private employee will gladly meet with them
19 during *off-duty time*, answer all their questions, and work in good faith to resolve any disputes over compliance with
20 the law. Employee will also provide a written record of any and all dialog to employer immediately after it occurs.

21 In return these valuable considerations, private employee simply asks that private employer:

- 22 1. Not remove or destroy any of the withholding forms and attachments submitted.
23 2. If it submits any of the withholding forms to the IRS, it provides *all* of them, rather than a subset of them. For
24 instance, if both a W-4 and a W-8Ben form were submitted by the private employee to the private employer, then *both*
25 of the forms plus this attachment must be sent to the IRS.
26 3. Not terminate him or refuse to hire him because of his stance on withholding issues, social security numbers,
27 citizenship status as a "national" but not a "citizen" under 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(21), or tax status as a
28 "nonresident alien".
29 4. Not honor any IRS "Notice of Levies", but only valid court orders signed by a judge as required by the Fifth
30 Amendment to the U.S. Constitution.

31 FORM W-8/W-8 BEN NOTES:

- 32 1. The W-8BEN or Substitute W-8 form attached shall be considered invalid, null, and void *without* this attachment and
33 all other forms attached to it.
34 2. The submitter is a "non-citizen national" as defined in [8 U.S.C. §1101\(a\)\(21\)](#) and *not* a "citizen" under 8 U.S.C. §1401
35 or the Internal Revenue Code (see under 26 CFR §1.1-1(c)). Submitter is a 14th Amendment "citizen of the United
36 States" born in a state of the Union, which is a "foreign country" and a "foreign state" with respect to federal
37 legislative jurisdiction. To wit:

38 "*Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or*
39 *independent foreign states, except in so far as the United States is paramount as the dominating government,*
40 *and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal*
41 *Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and*
42 *judicial proceedings of the other states...*" [\[81A Corpus Juris Secundum \(C.J.S.\) §29, legal encyclopedia\]](#)

43 "*The United States Government is a foreign corporation with respect to a state.*" [\[N.Y. v. re Merriam 36 N.E.](#)
44 [505; 141 N.Y. 479; affirmed 16 S.Ct. 1073; 41 L. Ed. 287\] \[underlines added\]](#)

- 1 3. The California Revenue and Taxation Code, under the "Personal Income Tax" sections, agrees with the above
2 conclusions by using the following definitions:

3 **California Revenue and Taxation Code**

4 **17017.** "United States," when used in a geographical sense, includes the states, the District of Columbia, and
5 the possessions of the United States. [note that states of the Union are not "possessions of the United States"]

6 **17019.** "Foreign country" means any jurisdiction other than one embraced within the United States.

- 7 4. For further details on why people born in states of the Union are considered "nationals of the United States" (where
8 "United States" means the states of the Union collectively and not the federal "United States" appearing in the tax code
9 or federal law), refer to the whitepaper below:

10 <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>

- 11 5. Since submitter is a "national" but not a "citizen", and since the IRS form 1040NR says that "U.S. nationals" are
12 "nonresident aliens", then I am a "nonresident alien" for the purposes of federal income taxes coming under Subtitle A
13 of the Internal Revenue Code. As such, this makes me a "nonresident alien" as defined in **26 U.S.C. §7701(b)(1)(B)**
14 because a "nonresident alien" is defined there as a person who is neither a "citizen" nor a "resident" of the federal
15 United States:

16 5.1. **8 U.S.C. §1101**(a)(36) defines "State" the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the
17 United States, which does not include the 50 states for the purposes of naturalization, naturalization, and
18 citizenship.

19 5.2. **26 U.S.C. §7701**(a)(10) and defines "State" as the District of Columbia for the purposes of income taxes.

20 5.3. **4 U.S.C. §110**(d) defines "State" as "The term "State" includes any Territory or possession of the United States" for the purposes of federal employment.

21 5.4. **26 U.S.C. §7701**(a)(9) defines the term "United States" as "The term "United States" when used in a geographical sense includes only the States and the District of Columbia" For the purposes of federal income taxes.

22 5.5. **26 U.S.C. §7701**(b)(1)(A) defines "resident" to mean an "alien".

- 23 6. The following definitions of the terms apply for this letter and the attached form W-8 or W-8BEN:

24 *The term "beneficial owner" as used on this form means only the person in receipt of the monies and who is not necessarily required or liable by law to include the amount paid in "gross income" on a tax return since the amount may not be taxable based on: (1) 26 CFR 1.861-8(f);(2) The definition of the term "income" according to the Supreme Court Case: Eisner v. Macomber, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); (3) The lack of any statute in Subtitles A through C of the Internal Revenue Code making any natural person liable for the federal income tax or liable to keep records;(4) Article 1, Section 9, Clause 4 and 1:2:3 of the U.S. Constitution. If the law really created a tax liability, such IRS tricks with definitions on this form and the violation of due process and false presumptions they create would not be necessary. Furthermore, I am not an "employee" subject to backup withholding as defined in 26 CFR 31.3401(c). This form does NOT in any way constitute my permission to:*

- 25 a. Deduct or withhold taxes on income to any country outside the United States of America.
26 b. Report income to a country outside the United States of America.

- 27 7. I am a "nonresident alien" not engaged in a "trade or business". A "trade or business" is defined in **26 U.S.C. §7701**(a)(26) as "the functions of a public office" and not expanded anywhere else in the Internal Revenue Code to include any other activity. If you disagree, please rebut the admissions at the end of the pamphlet below:

28 <http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>

- 29 8. As a "nonresident alien" not engaged in a "trade or business", I am exempted from the requirement for information reporting, including IRS form W-2, 1098, and 1099. This is confirmed by 26 U.S.C. §6041:

30 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](http://www.law.cornell.edu/uscode/text?path=12&subpath=1)
31 [§ 6041. Information at source](http://www.law.cornell.edu/uscode/text?path=12&subpath=1#§_6041)

32 (a) Payments of \$600 or more

33 *All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is*

1 required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year,
2 or, in the case of such payments made by the United States, the officers or employees of the United States having
3 information as to such payments and required to make returns in regard thereto by the regulations hereinafter
4 provided for, shall render a true and accurate return to the Secretary, under such regulations and in such
5 form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such
6 gains, profits, and income, and the name and address of the recipient of such payment.

7 Consequently, you may not prepare or submit a W-2, 1098, or 1099 on me for any financial transactions between us.
8 This is also confirmed by the following:

- 9 8.1. 26 CFR §31.3401(a)-6 says that nonresident aliens whose earnings originate from outside the District of
10 Columbia or which are not connected with a "trade or business" are not subject to withholding:

11 Title 26
12 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
13 Subpart E—Collection of Income Tax at Source
14 § 31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

15 (a) In general. All remuneration paid after December 31, 1966, for services performed by a nonresident alien
16 individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if
17 such remuneration is effectively connected with the conduct of a trade or business within the United States,
18 is subject to withholding under section 3402 unless excepted from wages under this section. In regard to
19 wages paid under this section after February 28, 1979, the term "nonresident alien individual" does not
20 include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

21 (b) Remuneration for services performed outside the United States. Remuneration paid to a nonresident alien
22 individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted
23 from wages and hence is not subject to withholding.

- 24 8.2. 26 U.S.C. §3406(g) and 26 CFR §341.3406(g)-1(e) both say that foreign persons (which includes "nonresident
25 aliens") are not subject to backup withholding or information reporting

26 TITLE 26 > Subtitle C > CHAPTER 24 > § 3406
27 § 3406. Backup withholding

28 (g) Exceptions

29 (1) Payments to certain payees Subsection (a) shall not apply to any payment made to— (A) any organization or
30 governmental unit described in subparagraph (B), (C), (D), (E), or (F) of section 6049 (b)(4), or (B) any other
31 person specified in regulations.

32 (2) Amounts for which withholding otherwise required Subsection (a) shall not apply to any amount for which
33 withholding is otherwise required by this title.

34

35 Title 26: Internal Revenue
36 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
37 § 31.3406(g)-1 Exception for payments to certain payees and certain other payments.

38 (e) Certain reportable payments made outside the United States by foreign persons, foreign offices of United
39 States banks and brokers, and others. For reportable payments made after December 31, 2000, a payor is not
40 required to backup withhold under section 3406 on a reportable payment that qualifies for the documentary
41 evidence rule described in §1.6049-5(c)(1) or (4) of this chapter, whether or not documentary evidence is
42 actually provided to the payor, unless the payor has actual knowledge that the payee is a United States person.
43 Further, no backup withholding is required for payments upon which a 30-percent amount was withheld by
44 another payor in accordance with the withholding provisions under chapter 3 of the Internal Revenue Code and
45 the regulations under that chapter. For rules applicable to notional principal contracts, see §1.6041-1(d)(5) of
46 this chapter.

- 47 8.3. Federal Thrift Savings Plan (TSP) retirement system pamphlet OC-96-21 says:

48 3. How much tax will be withheld on payments from the TSP?

1 The amount withheld depends upon your status, as described below. Participant. If you are a nonresident alien,
2 your payment will not be subject to withholding for U.S. income taxes. (See Question 2.) If you are a U.S.
3 citizen or a resident alien, your payment will be subject to withholding for U.S. income taxes. If you are a U.S.
4 citizen or resident alien when you separate, you will receive from your employing agency the tax notice
5 "Important Tax Information About Payments From Your TSP Account," which explains the withholding rules
6 that apply to your various withdrawal options.
7 [TSP Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>, p. 3]

8

9 *Tax Treatment of TSP Payments:*

10 [...]

11 A nonresident alien participant who never worked for the U.S. Government in the United States will not be
12 liable for U.S. income tax.

13 A nonresident alien beneficiary of a nonresident alien participant will not be liable for U.S. income tax if the
14 participant never worked for the U.S. Government in the United States
15 [TSP Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>, p. 2. Keep in mind that "United States" above is
16 defined as the "District of Columbia" and "worked for the U.S. government" is defined as a "trade or business"
17 in [26 U.S.C. 7701\(a\)\(26\)](#), which is then described as "the functions of a public office"]

- 18 8.4. [26 U.S.C. §861\(a\)\(3\)\(C\)\(ii\)](#) says that "nonresident aliens", even if they work in the District of Columbia, do not
19 earn income from sources within the "United States", if they are not engaged in a "trade or business"

20 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > § 861](#)
21 [§ 861. Income from sources within the United States](#)

22 (a) **Gross income from sources within United States**

23 The following items of gross income shall be treated as income from sources within the United States:

24 (3) **Personal services**

25 Compensation for labor or personal services performed in the United States; **except that compensation for**
26 **labor or services performed in the United States shall not be deemed to be income from sources within the**
27 **United States if—**

28 (C) the compensation is for labor or services performed as an employee of or under a contract with—

29 (i) a nonresident alien, foreign partnership, or foreign corporation, not engaged in **trade or business**
30 within the United States, or

31 (ii) an individual who is a citizen or resident of the United States, a domestic partnership, or a domestic
32 corporation, if such labor or services are performed for an office or place of business maintained in a foreign
33 country or in a possession of the United States by such individual, partnership, or corporation.

- 34 8.5. [26 U.S.C. §3401\(a\)](#) says that "nonresident aliens" don't earn "[wages](#)" and are therefore not subject to W-2
35 reporting:

36 [TITLE 26 > Subtitle C > CHAPTER 24 > § 3401](#)
37 [§ 3401. Definitions](#)

38 (a) For the purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a
39 public official) for services performed by an employee [an elected or appointed public official] to his
40 employer...**except that such term shall not include remuneration for:**

41 (6) **such services, performed by a nonresident alien individual.**

- 42 8.6. [26 U.S.C. §1402\(b\)](#) says that "nonresident aliens" don't earn "self employment income":

43 [TITLE 26 > Subtitle A > CHAPTER 2 > § 1402](#)
44 [§ 1402. Definitions](#)

(b) *Self-employment income*

The term "self-employment income" means the net earnings from self-employment derived by an individual (**other than a nonresident alien individual**, except as provided by an agreement under section 233 of the Social Security Act) during any taxable year; except that such term shall not include—

- 8.7.  [IRS Publication 515, entitled "Withholding of tax on Nonresident Aliens and Foreign Entities", year 2000](#), says on p. 3 the following:

"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."

- 9 9. As a "nonresident alien", I am also exempt from the requirement to supply an identifying number. The attached W-
10 8BEN includes a "Certificate of Residence" in block 3, which the Treasury regulations say constitutes sufficient
11 evidence to avoid asking for a Social Security Number:

*Title 26: Internal Revenue
PART 1—INCOME TAXES
Withholding of Tax on Non
Sec. 1.1441-6 Claim of red.*

- (c) **Exemption from requirement to furnish a taxpayer identifying number** and special documentary evidence rules for certain income.

(1) *General rule.*

In the case of income described in paragraph (c)(2) of this section, a withholding agent may rely on a beneficial owner withholding certificate [IRS Form W-8BEN] described in paragraph (b)(1) of this section without regard to the requirement that the withholding certificate include the beneficial owner's taxpayer identifying number. In the case of payments of income described in paragraph (c)(2) of this section made outside the United States [federal zone] (as defined in Sec. 1.6049-5(e)) with respect to an offshore account (as defined in Sec. 1.6049-5(c)(1)), a withholding agent may, as an alternative to a withholding certificate described in paragraph (b)(1) of this section, rely on a certificate of residence described in paragraph (c)(3) of this section or documentary evidence described in paragraph (c)(4) of this section, relating to the beneficial owner, that the withholding agent has reviewed and maintains in its records in accordance with Sec. 1.1441-1(e)(4)(iii). In the case of a payment to a person other than an individual, the certificate of residence or documentary evidence must be accompanied by the statements described in paragraphs (c)(5)(i) and (ii) of this section regarding limitation on benefits and whether the amount paid is derived by such person or by one of its interest holders. The withholding agent maintains the reviewed documents by retaining either the documents viewed or a photocopy thereof and noting in its records the date on which, and by whom, the documents were received and reviewed. This paragraph (c)(1) shall not apply to amounts that are exempt from withholding based on a claim that the income is effectively connected with the conduct of a trade or business in the United States.

10. The submitter is NOT, I repeat NOT an “employee” as defined in either 26 U.S.C. §3401(d) or 26 CFR §31.3401(c)-1, because I must be either an elected or appointed officer of the U.S. government in order to qualify as an “employee” and not only is this not the case now, it has NEVER been the case in the past and all signatures on all forms which I may have submitted to either my employer or the IRS which ever created such a false presumption are hereby rescinded ab initio (from the beginning) because they are false, misleading and completely incorrect.

26 CFR §31.3401(c) Employee:

"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

The above definition is consistent with the definition of the “United States” as a federal corporation in 28 U.S.C. §3002(15)(A):

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE

1 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
2 Sec. 3002. Definitions

- 3
4 (15) "United States" means -
5 (A) a Federal corporation;
6 (B) an agency, department, commission, board, or other entity of the United States; or
7 (C) an instrumentality of the United States.

8 And the fact is that elected or appointed officers of the U.S. government are officers of that corporation in receipt of
9 excise taxable privileges. I challenge you to show me both a statute from the Internal Revenue Code and an
10 implementing regulation from 26 CFR that expand the definition of "employee" beyond that above to specifically
11 include private persons who are not elected or appointed officers of the U.S. government. In the absence of such
12 evidence of good faith belief, you are presumed to acquiesce and agree with our determination.

- 13 11. In the event that you point to the word "includes" in the definition of "employee" or any other term in the Internal
14 Revenue Code and try to state that it doesn't limit the definition, then the above does NOT qualify as a definition, in
15 which case the Internal Revenue Code Subtitle C is void for vagueness and unenforceable as per the supreme Court in
16 Sewell v. Georgia, 435 U.S. 982 (1978). See the article on the website at the following web address for a rebuttal of
17 the abuse of the word "includes" to violate due process of law and render the Internal Revenue Code void for
18 vagueness and unenforceable:

19
20 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Includes.pdf>

21 To violate due process by trying to twist or stretch the meaning of "employee" using the word "includes" so as to
22 define it as other than an elected or appointed officer of the federal corporation as above would directly conflict with
23 many different rulings of the Supreme Court over the last 100 years as shown in the above link.

- 24 12. I do not wish to submit a W-4 instead of the W-8 attached because it is the incorrect form. You will note that the title
25 says:

26 "Employee's Withholding Allowance Certificate"

27 The W-4 form and all the federal regulations pertaining to submission and treatment of form W-4 only apply to elected
28 or appointed officers of the United States government, as defined in 26 U.S.C. §3401(d) and 26 CFR §31.3401(c). Me
29 being compelled to commit fraud by you in submitting the Form W-4 incorrectly and fraudulently makes monies
30 received by me, which are not "income" as defined by the Supreme Court, into "gross income" under 26 CFR
31 §31.3231(e)-1 as follows:

32 26 CFR Sec. 31.3231(e)-1 Compensation.

33 (a) DEFINITION.

- 34 (1) The term compensation has the same meaning as the term wages in section 3121(a), determined without
35 regard to section 3121(b)(9), except as specifically limited by the Railroad Retirement Tax Act (chapter 22 of
36 the Internal Revenue Code) or regulation. The Commissioner may provide any additional guidance that may be
37 necessary or appropriate in applying the definitions of sections 3121(a) and 3231(e).
38 (2) A payment made by an employer to an individual through the employer's payroll is presumed, in the
39 absence of evidence to the contrary, to be compensation for services rendered as an employee of the
40 employer.

41 This attachment is submitted to not only nullify the W-4 creating the false presumption above and also to replace it
42 with the correct W-8 form, but also to overcome the presumption established above that I am either an "employee" or
43 that the monies I make are "income" or "gross income" as defined in 26 U.S.C. §61.

- 44 13. You DO NOT have my permission to disclose this correspondence or the attachments to anyone outside of your
45 organization and if you do, the submission of the form is no longer voluntary, but accomplished under duress, which
46 makes it inadmissible as evidence in a court of law as per the supreme Court in Weeks v. United States, 232 U.S. 383
47 (1914).
48 14. In accordance with the Privacy Act, 5 U.S.C. §552a, part (b)(1), it would be a violation of federal law to provide this
49 form or any of the information contained on it to any third party outside of your agency or company, including the IRS
50 or anyone else in the federal government. As an organization with a federal employee ID number, you have

- 1 volunteered to be treated by the IRS as a federal agency even though as a private employee you technically are not,
2 which makes you subject to Title 5 of the U.S. codes and therefore you are obligated by law to abide by this law.
3 15. Unlike the IRS form W-4 Exempt, the W-8BEN form need not be submitted to the IRS. Its says so right on the form.
4 The top of the form says "Do not send to the IRS", and this applies to the employer as well as the submitter.
5 16. The W-8 or W-8BEN forms remain in place for a three year period or until rescinded by the submitter. Unlike the IRS
6 form W-4 Exempt, this form DOES NOT expire in February of every year. Acceptance of this form by the recipient
7 implies understanding of this. Any attempt to reinstitute withholding by expiring this form incorrectly as a W-4 would
8 expire shall be interpreted as willful conspiracy to commit grand theft in violation of 18 U.S.C. §2111.
9 17. If the recipient or the IRS request any changes to this attachment or the attached W-8 or W-8BEN form, then the legal
10 authority for demanding such a change is specifically requested. A specific statute and accompanying regulation
11 authorizing you to refuse to accept this form or to demand the submitter to make changes must be cited or a
12 replacement will not be provided because the law does not authorize you to refuse this submission or to apply duress
13 by not receiving this form and thereby surrendering my property to a third party without authority of law and in
14 violation of the Fifth Amendment. Furthermore, refusal to accept this form constitutes a violation of the First
15 Amendment to the U.S. Constitution, which says we have a right to decide where, when and HOW we wish to
16 communicate with our government. I remind you that you are acting as a voluntary agency and instrumentality of the
17 government in this instance pursuant to the alleged authority of law, and that you therefore have all the same
18 responsibilities and liabilities as a federal employee would have. Since you, the recipient, are acting as a compelled
19 and involuntary and uncompensated agent of the federal government in executing and processing this form, then the
20 same constitutional restrictions that apply to the federal government must apply to the recipient/employer.
21 18. In the event that you will not accept the W-8 form attached, a W-4 form will also be attached annotated conspicuously
22 with the words:

23 *"Not valid without attached W-8/W-8BEN form and statement."*

24
25 The submitter believes that both the private employer who is receiving this withholding form and the submitter are
26 under unlawful duress by the IRS, which has obviously been mis-enforcing the income tax laws. This duress renders
27 both parties "not liable" for the accuracy of any withholding information they submit to the IRS. IRS is hereby put on
28 notice that the information submitted cannot and should not be relied upon unless and until the unlawful duress is
29 removed and the IRS once again follows the internal revenue laws by stopping its illegal enforcement activity. As I
30 have said, the W-4 form is not the correct form because I am not an "Employee" under 26 U.S.C. §3401(d) or 26 CFR
31 §31.3401(c) and compelling me without explicit authority of law to falsely claim that I am an "employee" is an
32 unconscionable and criminal infringement of my property rights and free speech by the IRS. All such duress is illegal
33 and attributable only to the agent instituting the duress, and not the actors responding to it by complying. Because the
34 IRS did the compelling, this withholding form and attachment now asks the IRS to apply any penalties resulting from
35 submitting a W-4 to itself.

- 36 19. In the event that the recipient of this form or the IRS wishes to cite federal court cases as an authority for their
37 determinations, be advised that it is frivolous to cite any case below the U.S. Supreme Court as per the IRS' own
38 internal revenue manual, section 4.10.7.2.9.8 as follow:

39
40 *"Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court
41 becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue
42 Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same
 weight as the Code.*

43 *Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the
44 Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not
45 require the Service to alter its position for other taxpayers.*

46 This means that you may not cite rulings of the Tax Court, District Court, or Circuit court as authorities. Furthermore,
47 you must show that any persons whom are being tried are "U.S. nationals" such as myself rather than presumed "U.S.
48 citizens", or your cites will be incorrect because jurisdiction will not coincide with my particular circumstances.

- 49 20. In the event that the W-8 or W-4 forms accompanying this attachment do not contain Social Security Numbers, the
50 following law is cited to clarify that you may not compel me to provide such:

51 *"TITLE 42 - THE PUBLIC HEALTH AND WELFARE
52 CHAPTER 7 - SOCIAL SECURITY
53 SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
54 Sec. 408. Penalties*

(a) In general
Whoever -...

(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

WARNINGS TO IRS (NOT EMPLOYER OR RECIPIENT) ABOUT USE OF THIS INFORMATION:

1. **Information contained on this form is copyrighted and considered a “trade secret”.** Submitter does not give consent to the IRS to use this information in any manner or for any purpose, nor to enter it into any electronic storage system, nor to share it with any state taxing authority. The fee and damages for misuse of this information or copyright violation by the government is \$1 Million and whatever fraudulent tax liability results from its misuse.
 2. **The government cannot and may not rely on the accuracy of any of the information appearing on this withholding form, because of the existence of unlawful duress against both the submitter and the recipient, the private employer.** The only way to eliminate the unlawful duress is for the IRS to rebut the overwhelming evidence that it is mis-enforcing the tax laws and involved in criminal extortion under the color of law. I am not allowed by my moral or my religious beliefs to cooperate with crime until I can prove that it isn’t crime. The overwhelming evidence of widespread IRS violations of our tax laws have been compiled and organized into a series of legal questions formed as “admissions”, and may be viewed at:

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

The submitter of this withholding form respectfully requests that the IRS disproves the above evidence by rebutting the evidence using the admissions format, and doing so under penalty of perjury, just as it expects me to do in submitting withholding forms.

3. IRS is hereby notified that anything you say on this matter can and possibly will be recorded and/or witnessed and used as evidence in court should litigation become necessary to protect the property rights of the submitter, and that your willingness to talk with us about this matter constitutes implied consent to such recording.
 4. Should the IRS proceed to mistakenly treat this “nonresident alien” and “national of the United States” as an “employee” under 26 U.S.C. §1301(c) or 26 CFR §31.3401(c)-1, then it is put on notice that acceptance or receipt of this form or use of any of the private and personal information contained on it constitutes consent to reimburse me for the lost time, litigation costs, and other fees associated with remedying your violation of the tax laws and violation of the copyright license for the information contained herein.
 5. IRS may not demand that I participate in payroll withholding if I am not an “employee” as defined in the Internal Revenue Code, or if I am a “nonresident alien” with no income “effectively connected with a trade or business in the United States”, which is synonymous with the holding of public office in the United States government as per 26 U.S.C. §7701(a)(26). Consequently, for the IRS to demand that I must participate in withholding, that I must submit a different withholding form, or that I am not a “nonresident alien” is not within their delegated authority and there are no implementing regulations authorizing them to make such determinations about my status. Neither can the federal courts make such determinations about my tax status either under the Declaratory Judgments Act, 28 U.S.C. §2201. Consequently, any attempt by the IRS to institute withholding, change my status from “nonresident alien”/W-8 to a W-4 “employee”, or any verbal instructions to withhold at a single/zero rate to the employer absent an implementing regulation, signed affidavit, and delegation of authority order by an IRS employee authorizing them to make such a determination amounts to the following violations of law, for which the submitter of this form, the private, nonfederal employee, will personally prosecute the offending agent individually:

5.1. Conspiracy against constitutional rights in violation of [18 U.S.C. §241](#)

5.2. Extortion under 18 U.S.C. §872

5.3. Engaging in monetary transactions derived from unlawful activity in violation of 18 U.S.C. §1957

5.4. Fraud in violation of 18 U.S.C. §1341

5.5. Enticement into slavery (to the federal government) in violation of [18 U.S.C. §1583](#)

5.6. Forced labor in violation of 18 U.S.C. §1589
5.7. Bullying in violation of 18 U.S.C. §2111

5.7. Robbery in violation of 18 U.S.C. §2112

5.8. Obstructing justice in violation of 18 U.S.C. § 1503

5.9. Taking of property without due process of law in violation of 5.10 Racketeering in violation of 18 U.S.C. §1962

5.11. Bribery of public officials with my stolen money in violation of 18 U.S.C. §1902

5.11. Bribery of public officials with my stolen mon-

Journal of Oral Rehabilitation 2013; 40(12): 938–945

Sovereignty Forms and Instructions, version 1.15

1 FORM W-4 NOTES (if also attached):

- 2 1. Duress has been applied to me in the submission of the W-4 form, if it is attached, because of the following
3 considerations and additional others not mentioned:
4 1.1. I have grave anxiety about losing my job if I don't submit this form and I know other individuals who have
5 indeed lost their job by attempting what I am doing.
6 1.2. I have grave anxiety about being slandered or harassed by my employer for submitting either a W-8 form or an
7 Exempt W-4 form, and having my evaluations or my pay raises jeopardized if I don't comply, even if it is against
8 everything that I believe it. I either have to commit fraud at gunpoint just so I can feed my family or I have to
9 lose everything. The choice is:

10 *"Extreme bravery or lifelong slavery."*

11 I believe that no man should ever be put into such a precarious and very damning situation and any government
12 that would do that to the very citizens who it is there to serve and protect is no only hypocritical, but extremely
13 unjust. I ask you now, if someone told you that you had to admit that you were a prostitute in order to collect the
14 money you earned or starve to death, would you do that? Well, a "taxpayer" is exactly that, a WHORE that sleeps
15 with a wicked IRS that tramples our rights.

- 16 1.3. I have been studying the tax laws for quite some time and reading a large book called the Great IRS Hoax. That
17 book is available for free on the Internet below and you are encouraged to download and read it for yourself:
18 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

19 The book contains some 1800 pages of documentation of IRS and U.S. government fraud, conspiracy against
20 rights, malfeasance, breach of fiduciary duty, gross negligence, criminal extortion, conflict of interest of federal
21 judges, and many other very serious crimes which make me extremely fearful of submitting any forms to a corrupt
22 federal government. I am compelled to occupy a position between a figurative rock and hard place, on the one
23 hand satisfying a misinformed and/or fearful employer who doesn't understand tax laws that don't apply to him
24 anyway, and a covetous government that has abused the lack of knowledge of my employer using lies that the
25 courts refuse to hold it accountable for to create so much Fear, Uncertainty, and Doubt (FUD) that my employer
26 would probably do anything to avoid problems with the IRS. I believe that with my employer under so much
27 fraud and illegal duress by the IRS, they have attempted to transfer the risks they face in following the tax laws by
28 compelling me at gun point to do that which they in turn were also illegally compelled by the IRS to do. This
29 situation simply should not be, and it ought to be prosecuted for what it is: Racketeer Influenced Corrupt
30 Organization (RICO) under [18 U.S.C. §1962](#).

31 CONCLUSIONS:

- 32 1. If there is a "Social Security Number" appearing on any of these forms, the IRS is NOT authorized to use this number
33 as a Taxpayer Identification Number (TIN), and is not authorized to treat it as a TIN. The only type of identifying
34 information that IRS may require, under 26 U.S.C. §6109 is a Taxpayer Identification Number, which the
35 implementing regulations say may NOT be replaced by an SSN. See 26 CFR §301.6109-1(d)(3).
36 2. The only persons who are required to provide "identifying numbers" on tax forms are "U.S. persons", which the
37 submitter is not. The number required is a "Taxpayer Identification Number" and NOT a Social Security Number:

38 26 CFR § 301.6109-1(b)

39 *(b) Requirement to furnish one's own number--(1) U.S. persons. Every U.S. person who makes under this title a
40 return, statement, or other document must furnish its own taxpayer identifying number as required by the
41 forms and the accompanying instructions.*

- 42 3. Note in the above that the "U.S. person" is referred to as an "it" and not a "he or she", which means that "it" is a
43 business and not a biological person. "U.S. persons" are defined below to include "citizens" and "residents" (meaning
44 aliens). The submitter is neither a "citizen" nor a "resident" under the Internal Revenue Code:

45 [TITLE 26 > Subtitle F > CHAPTER 79](#) > Sec. 7701.
46 [Sec. 7701. - Definitions](#)

47 (a)(30) [United States](#) person

48 The term "United States person" means -
49 (A) a [corporate] [citizen](#) or [resident](#) [alien] of the [federal] United States,
50 (B) a domestic partnership,

- (C) a domestic corporation,
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
(E) any trust if -
 (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
 (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

7 4. Treasury regulations also say that SSNs are NOT equivalent to SSNs, and are not interchangeable.

26 CFR §301.6109-1(d)(3)

(3) IRS individual taxpayer identification number -- (i) Definition. The term **IRS individual taxpayer identification number** means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. The term **IRS individual taxpayer identification number** does not refer to a social security number or an account number for use in employment for wages. For purposes of this section, the term **alien individual** means an individual who is not a citizen or national of the United States.

15 5. Consequently, the only number I can be required to provide on withholding forms is a TIN, and the SSN is NOT a
16 TIN, nor can it be used to substitute for a TIN. Therefore, the label "SSN" on IRS forms actually only means TIN, and
17 the IRS is misrepresenting what is supposed to go on their forms by putting "SSN" instead of "TIN". Why shouldn't
18 they lie on their form? They warned us that we shouldn't trust their forms in their own Internal Revenue Manual:

"IRS Publications [including forms], issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."

[IRM, 4.10.7.2.8 (05-14-1999)]

23 6. There is no statute anywhere in Subtitle C for employment withholding that makes a private person such as myself who
24 is not an "employee" as defined in [26 U.S.C. §3401\(d\)](#) and 26 CFR §31.3401(c) *liable* to withhold federal taxes on my
25 income, so I have no choice but conclude that it must be voluntary, and I choose *not* to volunteer. Both the IRS and
26 also the recipient of this submission are challenged to identify any place in all of the Internal Revenue Code Subtitle C
27 Employment Taxes that makes me " liable" to withhold on the money I earn from labor, which is *not* defined
28 Constitutionally as "income" anywhere in the Internal Revenue Code and is not "income" as per the Supreme Court as
29 indicated above. Absent a statute or Supreme Court authority that would contradict any facts established in this
30 attachment, you are without excuse or justification for demanding withholding and therefore is acting *illegally*.

Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting contrary to, or in defiance of the law; disobeying or disregarding the law. **Term is equivalent to “without excuse or justification.”** State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not implying the element of criminality, it is broad enough to include it.

35 7. Should you have any questions or problems with this submission, you are encouraged to seek legal counsel as I have
36 diligently done in preparing it. You are also encouraged to download and examine 1,700 pages of free documentation
37 supporting and proving every assertion in this attachment in a book entitled *The Great IRS Hoax: Why We Don't Owe*
38 *Income Tax:*

³⁹ <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

40 8. It is quite possible that the research contained in this document might be wrong. I am quite willing and open to the
41 idea of discussing and promptly resolving any disagreement that either the recipient, the IRS or the corporate counsels
42 or accountants or payroll clerks of the parties might have with anything in this document. As a patriotic, informed
43 American who is vigilant in defense of the Constitution and his rights, I want to be educated about what the law
44 requires, but I also can't rely on conjecture and must be shown the statute and implementing regulation that contradicts
45 the conclusions appearing here. Professional opinions that cannot be substantiated with law cannot and will not be
46 relied upon. To proceed adversely against the submitter of this form without at least trying to resolve differences
47 would be an act of bad faith that we would like to avoid. In the event that the IRS or the employer acting under
48 unlawful duress from the IRS has sought legal counsel and continues to insist on unlawfully applying duress and
49 extortion and violence on my person by forcing me to perjur myself and submit the wrong form, we request written
50 evidence of:

- 1 8.1. The position of your legal counsel by you providing copies to us of any correspondence you may have had
 2 regarding company withholding policies, and especially correspondence that has a signature of your legal
 3 counsel. Anything not bearing a signature of the legal counsel is considered inadmissible evidence of your good
 4 faith belief that you were following the law in this case.
 5 8.2. Copies of any correspondence related to me personally and threatening any kind of employment action based on
 6 the outcome of this submission.
 7 8.3. Answers of your legal counsel to the Tax Deposition Questions appearing below, which conclusively prove with
 8 evidence every point we have made in this submission:
 9 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

10 Signed from “without” the “United States” in accordance with 28 U.S.C. §1746(1). All rights reserved without prejudice,
 11 UCC 1-207.

12 Submitter signature: _____ Date: _____

ACKNOWLEDGMENT OF RECEIPT BY OR DELIVERY TO PRIVATE EMPLOYER:

14 The information appearing below identifies the private employer in receipt of this form and all other attached withholding
 15 paperwork indicated in the checklist at the beginning. Acknowledgment of receipt allows private employee to produce
 16 legally admissible evidence that the employee was under duress by the IRS and state taxing authorities but not the
 17 employer, did not submit this information and/or Social Security Number voluntarily, and may therefore not be held
 18 responsible for its content. The only legal person responsible when duress exists is the person instituting the duress, which
 19 is the IRS and/or state taxing authorities. This evidence will be used by the private employee in resolving any disputes with
 20 the IRS or state taxing authorities only and may not be used for any other purpose. This acknowledgment in no way
 21 obligates the private employer to anything other than testifying that they received the attached withholding information and
 22 are using it for the person who submitted it.

Process server certification/identity

I certify that this document was personally delivered to the recipient appearing below by me on the date indicated by (check one):

Dropping in U.S. postal mail
 Certified mail #: _____
 Personally delivering document to the address shown

Date delivered: _____

Signature: _____ Date: _____

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Home Phone: _____ Work Phone: _____

Address/identity of recipient

Recipient name: _____

Address: _____

City: _____ State: _____ Zip: _____

Home Phone: _____ Work Phone: _____

Notary Jurat

BEFORE ME, the undersigned authority, a Notary Public, of the County of _____, Republic of _____ (statename), this _____ day of _____, 20____,

mailing/process server did personally appear and was identified by driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

Signature: _____

Notary Public

My Commission Expires On: _____

1
2

3.9 Federal Income Tax Return Forms

3 This section provides sample forms and letters to be included when or if you are in the unfortunate position of having to file
4 income tax returns during a given tax year.

5 **3.9.1 Letter to Attach to Your 1040NR Federal Income Tax Return**

6 This letter is to be included as an attachment to the 1040NR federal tax return. It is intended to be used by persons who:

- 7 1. Are “Nationals” but not “citizens” under federal law (note we didn’t say “U.S. citizens”)
8 2. Are “nonresident aliens”.
9 3. Wanted to submit the IRS form W-8 to their employer but who were coerced into submitting the wrong form and
10 basically perjuring themselves under duress in order to obtain or maintain a way to support themselves. They didn’t
11 earn “wages” because they never consented to participate in withholding, but were forced to.
12 4. Received a form W-2 from their employer which contains an erroneous nonzero amount in block 10 for “wages, tips,
13 and other compensation”
14 5. Want a refund of the monies illegally withheld under duress by their unreasonable and ignorant private employer.

15 This letter is extremely effective because it:

- 16 1. Emphasizes your condition of being an informed American who wants an accountable government that understands
17 and respects your Constitutional rights and the Constitution limits on its authority.
18 2. Establishes the constitutional nature of the Internal Revenue Code, but also establishes that they are being
19 misrepresented and improperly administered by tax professionals, private employers, and the IRS.
20 3. Establishes your proper filing status as a “non-citizen National” and nonresident alien (who must use the IRS form
21 1040NR rather than the 1040).
22 4. Shifts the burden of proof to the government, who is then obligated to prove liability, instead of you having to prove
23 nonliability. It does this by:
24 4.1. Makes you a “nontaxpayer”. Only “taxpayers” have the burden of proof under 26 U.S.C. §7491.
25 4.2. Requests a copy of your IMF file, so that you have evidence of your nonliability provided with the IRS’
26 response.
27 4.3. Establishes full disclosure of evidence of your nonliability in your official administrative record.
28 5. Forces the issues into the legal realm, which rules out the involvement of usually less-informed IRS revenue agents or
29 clerks and instead requires the involvement of tax attorneys and persons more experienced with the law. This has the
30 effect of improving the quality of the response you are likely to get from the IRS while also significantly increasing
31 their cost of dealing with you. IRS attorneys make \$110,000/year while clerks cost them \$30-40K/year. This will
32 make you into a “high maintenance citizen” who they will want to avoid, because you will negatively impact their
33 bottom line.
34 6. Because of the extensive research it involves, requires escalation to higher levels in the IRS to deal with the issues, and
35 requires disclosure of who was exposed to the issues raised so that these individuals can be implicated in the
36 conspiracy as well.
37 7. Encourages full accountability by insisting that all persons involved be identified. Discourages anonymous or other
38 “threatening and harassing” correspondence from the IRS.
39 8. Provides the minimum amount of information possible to the IRS and protects the information you do provide from
40 use as evidence in a criminal prosecution.
41 9. Leaves no room for accusations of fraud against you because of your full disclosure, and creates a tremendous burden
42 of proof for them to refute the basis for your belief of nonliability.
43 10. By providing a time limit of 45 days, establishes a default presumption of correctness of your claims if they don’t
44 respond, which is a very common occurrence.
45 11. Exposes the fraud and corruption by the government that will incentivize IRS revenue agents to defect/resign from the
46 IRS once they learn the truth. Your administrative file, for instance, will have a copy of this book, and unwitting IRS
47 employees will come across this accidentally and have the fraud exposed to them as well. This will reduce retention
48 and ultimately the effectiveness of the IRS as an organization because of the training problems it will create for the
49 organization.

1 12. Demands an immediate examination hearing if any of the assertions made in the letter are refuted in order to document
2 reasons and hold the revenue officer accountable.

3
4 Since:

- 5 4. Filing requirements change frequently, and we need a way to communicate current requirements in a timely
6 electronic manner.
7 5. We could easily come under fire for instructing people how to file, especially because "nontaxpayers" should NOT file
8 at all.
9 6. It is incompatible with the Mission of those who offer this book to be instructing people how to file tax returns.

10 Then we have decided to offer the example return on a FREE website and no include it in this book. You can obtain an
11 example form from the FREE website below:

12 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

13 Look at item #7.1 through 7.16 on the left area for free examples. Item 7.1 contains the refund example that Family
14 Guardian Fellowship uses. The direct link is:

15 <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/1040NRFedLetter.htm>

16 This section should not be construed as advice about whether or how you should file, but simply a pointer to free
17 information that may prove useful should you make the independent decision to file.

1

2 3.9.2 Responsive Letter to IRS Claim of “frivolous return” in Re. Request for Refund Letter

3 This letter is a responsive letter in the case that the IRS responds to your "Request for Refund" letter by stating something
4 similar to the following:

5 *The position you have taken has no basis in law and represents a frivolous position. The tax laws are very
6 clear and have been tested in the courts—including the Supreme Court of the United States. Claims such as
7 yours have been considered and rejected repeatedly as frivolous and without merit by the federal courts.”*

8 Be forewarned that the IRS will try to do everything in their power to scare and intimidate you not to leave the tax system
9 or request refunds, including attempting to illegally assess \$500 frivolous return penalties on people who file retroactive
10 “Request For Refund” letter found in this book. They don’t have any legal authority to assess penalties for frivolous
11 income tax returns, but they will try to bluff you into thinking you owe such penalties. You are encouraged to stand tall,
12 challenge jurisdiction, and question authority by ending your participation in the tax system and sticking to your guns.

1
2 <<ADDRESS>>
3 <<CITY>>, <<STATE>> <<ZIP>>
4 <<DATE>>
5
6 Directed personally to:
7 DIRECTOR, Service Center
8 Internal Revenue Service,
9 Department of the Treasury
10 <<CITY>>, <<STATE>> <<ZIP>>
11 Attn: _____

12 References:
13 (1) My Request for Refund Affidavit dated March 31, 2001; Certified Mail # 7099-3400-0018-1518-3209.
14 • IRS Response letter from Ms. Jackson, 1-866-899-9083, Mail Stop 4451, dated June 14, 2001.

15 Enclosures:
16 (1) Response to Freedom Of Information Act, dated Feb 18, 1997.

17 Subject: My Response to Your Ref. (2)

18 Dear _____,

19 **SECTION 1: CLARIFICATION OF THE STATUS OF THIS**
20 **CORRESPONDENCE AND REFERENCE (1)**

21 For the purposes of income tax returns, Ref. (1) constitutes ONE RETURN spanning multiple years, submitted for the
22 same error and omission in previous years. The 1040X forms were used as a convenience to simplify your job, but there
23 was no obligation for me to actually use those forms, since I had no demonstrated or justified tax liability or obligation to
24 file under 26 U.S.C. §6012. A “tax return” is only legally defined as a “return” if it establishes and fulfills a tax liability,
25 which so far you have failed to demonstrate by failing to address any of the issues raised in Ref. (1) or this correspondence.

26 Likewise, this correspondence shall not constitute a “return”, but simply a clarification of a the previous Request for
27 Refund (but not “return”) found in Ref. (1).

28 **SECTION 2: RESPONSE TO REFERENCE (2)**

29 Your position that I have requested a refund for an overpayment of taxes utilizing a frivolous claim that wages and
30 payments for services are not gross income, is in error, frivolous, and without foundation in the law. I did not make such a
31 claim. I merely did not earn “wages” or “compensation for services” as such terms are defined in the Internal Revenue
32 Code. I also did not earn “taxable income” derived from a “taxable source” within the meaning of 26 U.S.C. §861 and
33 implementing regulations found in 26 CFR § 861-8(a).

34 I am not an “employee” as such “term” is defined in Law and in the Internal Revenue Code. **Federal Register, Tuesday,**
35 Sept. 7, 1943, §404.104, pg. 12267:

36 Employee: “The term ‘employee’ specifically includes officers and employees, whether elected or appointed,
37 of the United States, a State, territory, or political subdivision thereof or the District of Columbia or any agency
38 or instrumentality of any one or more of the foregoing.”

39 §3401(c) EMPLOYEE—For purposes of this chapter, the term employee includes [only] an officer, employee or elected official of the United States, a State or any political subdivision thereof, of the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term also includes an officer of a corporation.”

Because I am **not an “employee,” or “Employees” as previously defined. I cannot, did not, and do not earn “wages,”** as such terms are defined in the Internal Revenue Code. The term wages is defined in 26 U.S.C. §3401.

§3401(a) as : (a) Wages—"...the term 'wages' means all remuneration...for services performed by an employee for his employer..."

Further, I am not subject to the Public Salary Act of 1939, title I, §1, and, pursuant to such act, I did not earn compensation for personal services and therefore have no "gross income" or income includable in gross income, as such terms are defined.

Public Salary Act of 1939, TITLE I—“SECTION 1. §22(a) of the Internal Revenue Code relating to the definition of ‘gross income’ (is amended after the words ‘compensation for personal service’) includes [only] personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing.”

My claim for a refund of an overpayment of taxes is based upon the legitimate and lawful claim that I derived no income from any source effectively connected to the conduct of a “*trade or business*” within the United States and no “*taxable income*” as lawfully defined. Therefore, I lawfully placed zero on the appropriate line of the 1040X form and in Ref. (1). Your agency cannot force me to make a false statement under the penalty of perjury in the process of forcing me to claim that I do have “*taxable income*”.

Following are your own statutes and regulations that provide evidence that I am outside your jurisdiction and had no "taxable income". These statutes and regulations are well settled in law and certainly are not "frivolous" which means "without merit."

26 U.S.C. §871 (b)(2): GRADUATED RATE OF TAX...

“(2) DETERMINATION OF TAXABLE INCOME.—In determining taxable income...gross income includes ONLY gross income which is effectively connected with the conduct of a TRADE OR BUSINESS within the United States.”

Because Claimant is not engaged in a "**trade or business**" within the United States, pursuant to 26 CFR § 1.871-1. (b)(1)(i), ***for the purposes of the income tax***, he is in a class of "*non-resident alien individuals*," defined as follows:

26 CFR § 1.871-1: “...(b) Classes of non-resident aliens-

(1) In general. For purposes of the income tax, nonresident alien individuals are divided into the following classes:

(i) *Nonresident alien individuals who at no time during the taxable year engaged in a trade or business in the United States..."*

Pursuant to 26 CFR § 1.871-7, Claimant is not subject to the graduated income tax imposed by 26 U.S.C. § 1.

26 CFR § 1.871-7: "Taxation of nonresident alien individuals not engaged in trade or U.S. business..."

(c) Imposition of tax

1) ...a nonresident alien individual...is NOT subject to the tax imposed by Section 1." [26 U.S.C., Subtitle A, Chapter 1]

Further, as evidenced by the following letter, obtained via a *Freedom of Information request*, there is no implementing CFR or Federal Register regulation providing you with the lawful authority to impose this erroneous frivolous filing fee. Such a penalty is only applicable to corporations and NOT individuals.

As you are aware, pursuant to **44 U.S.C.A. §§1504-1507**, before a citizen of the several States of the United States can be bound by, or adversely effected by a law or regulation, having ***general applicability*** to such Citizens, it must be published in the ***Federal Register***. Such laws and regulations are then categorized pursuant to their applicable Title in the Code of Federal Regulations (CFR). 26 U.S.C. §7805(a) states:

1 “...the Secretary shall prescribe all needful rules and regulations for the enforcement of this title.”

2 The Internal Revenue Code is not self-executing. Without an implementing regulation, applicable to a particular type of
3 tax, a statute has no force of law, and imposes no duties or penalties. As evidenced by the attached Freedom of Information
4 Act Response from the Department of Treasury, Internal Revenue Service:

5 *“There are no published regulations under Internal Revenue Code Sections 6702 and 6703, which authorize
6 the imposition and collection of penalties for filing frivolous returns.”*

7 Furthermore, the Parallel Table Authorities for 26 CFR reveals that the Bureau of Alcohol, Tobacco, and Firearms is the
8 only authority authorized to use distraint or assess penalties for nonpayment of income taxes only Title 27 issues ONLY.
9 The following is taken from the Parallel Table of Authorities in the back of the Title 26 Code of Federal Regulations
10 [CFR]. It is a list of the ONLY 26 CFR Part 301 Regulations that derive their Authority for implementation from Title 26
11 USCS or 26 IRC [Income Taxes]. Note the conspicuous absence of any penalty, interest, levy or seizure for the Title 26
12 Voluntary Income Tax. Again, it is inconceivable that the Congress would legislate penalties for the individual income tax,
13 since the supreme Court and the IRS have both substantiated that such a Tax is voluntary and NOT based upon distraint. It
14 would be absurd to impose penalties for non-compliance, when such an option is what made the tax voluntary to begin
15 with!

16 **Table 1: Parallel Table of Authorities 26 CFR to 26 USCS**

<i>CFR to USCS</i>	
<i>IRS Regulations</i>	<i>Internal Revenue Code</i>
26 Part 301	26 §6011
26 Part 301	31 §3720A
26 Part 301	26 §6245
26 Part 301	26 §7805
26 Part 301	26 §6233
26 Part 301	26 §6326
26 Part 301	26 §6404
26 Part 301	26 §§6324A-6324B
26 Part 301	26 §6241
26 Part 301	26 §§6111-6112
26 Part 301	26 §6223
26 Part 301	26 §6227
26 Part 301	26 §6230-6231
26 Part 301	26 §6033
26 Part 301	26 §6036
26 Part 301	26 §6050M
26 Part 301	26 §6059
26 Part 301	26 §2032A
26 Part 301	26 §7624
26 Part 301	26 §3401
26 Part 301	26 §§6103-6104
26 Part 301	26 §1441
26 Part 301	26 §7216
26 Part 301	26 §6621
26 Part 301	26 §367
26 Part 301	26 §6867
26 Part 301	26 §6689

17 You can look at the Parallel Table of Authorities yourself at:

18 http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

19 In addition, the following court ruling clearly expresses your lack of authority to assess penalties:

1 "...the Act's civil and criminal penalties attach only upon the violation of a regulation promulgated by the
2 Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...only
3 those who violate the regulations (not the Code) may incur civil or criminal penalties, it is the actual
4 regulation issued by the Secretary of the Treasury and not the broad authorizing language of the statute,
5 which is to be tested against the standards of the 4th Amendment." *Calif. Bankers Assoc. v. Shultz*, 416 U.S.
6 25, 44, 39 Led2d 812, 94 S.Ct. 1494

7 Your own Internal Revenue manual, which is reflective of the ruling case law on this subject states that you have no
8 delegated authority to issue a civil penalty or to collect penalties without a judgment signed by a magistrate:

9 *IRM 546 §19(b)(2) "the civil penalty for non-compliance may be imposed only by filing a suit in the name of*
10 *the United States, naming the taxpayer as a defendant and securing a judgment."*

11 The supreme Court agrees with this conclusion in the following case:

12 "*Our system of taxation is based upon voluntary assessment and payment, not upon distraint.*" *Flora v. U.S.*
13 362 U.S. 145, 1959.

14 [Emphasis added]

15 In case you don't understand, "distraint" is defined as follows and is the equivalent of "force" or "coercion" or
16 "compulsion" in the collection of debts and legal liabilities:

17 "...the act or process of *DISTRAINT* whereby a person (the *DISTRAINOR*), without prior court approval,
18 seizes the personal property of another located upon the *distrainor's land* in satisfaction of a claim, as a pledge
19 for performance of a duty, or in reparation of an injury. Where goods are seized in satisfaction of a claim, the
20 *distrainor can hold the goods until the claim is paid and, failing payment, may sell them in satisfaction.*"
21 [Barron's Law Dictionary, Steven H. Gifis, 1996, p. 150, ISBN 0-8120-3096-6]

22 Your assessment of penalties and demand for money, without the authority of law, your lawless actions to penalize me that
23 have not been legally defended or explained or justified based on your delegated authority, constitutes extortion under the
24 color of law, mail fraud and conspiracy against the rights of a Citizen, for which you will be help personally liable should
25 legal action become necessary.

26 **DEMAND FOR IMPARTIAL ADJUDICATORY HEARING PRIOR TO
27 CONTINUING COLLECTION ACTIVITIES**

28 Further, if you do not intend to immediately abate this erroneous civil penalty and to address the requests and claims made
29 in Ref. (1), this correspondence shall constitute a demand for a formal impartial adjudicatory hearing prior to any further
30 attempt to collect either taxes or penalties. Such hearing shall be for the purpose of determining the rights of the parities
31 and will provide an opportunity for your agency to provide any evidence it might have to validate its claim that it has the
32 authority to enforce a civil penalty on me, or that it has any jurisdiction in the case of a nonresident alien such as myself not
33 involved in a "trade or business in the United States" to assess or make me liable for income taxes. You are put on notice
34 now that this hearing will be video recorded and audio recorded, and will be posted on the internet for all to see, and that
35 attendance at such hearing constitutes implied consent on your part to be recorded.

36 **CONSTRUCTIVE NOTICE OF ABSENCE OF RIGHT TO LEVY, LIEN, OR SEIZE
37 ASSETS OF CLAIMANT**

38 Pursuant to 26 U.S.C. §6331(a):

39 *United States Code*
40 *TITLE 26 - INTERNAL REVENUE CODE*
41 *Subtitle F - Procedure and Administration*
42 *CHAPTER 64 - COLLECTION*
43 *Subchapter D - Seizure of Property for Collection of Taxes*
44 *PART II – LEVY*

45 (a) *Authority of Secretary*

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

This correspondence shall constitute constructive notice that I do NOT meet the definition of a person on whom you are authorized to institute restraint of the type above based on the definition of "employee" found above, and you are forewarned that you will be held personally liable under 26 U.S.C. §7214(a) for unlawful use of your authority if you violate the above restrictions on your legal authority. I have also warned my financial institutions and county recorder that a illegal fraud illegal taking of property may be perpetrated by you in the future against my property rights and to bring that to my attention promptly and disregard it.

SECTION 3: REINSTATEMENT OF REQUESTS FOUND IN REFERENCE (1):

Once again, I respectfully request that you take the time and accept you professional and legal responsibility under the IRS' Taxpayer Bill Of Rights, contained in IRS Publication 1 as follows, and respond to all issues and requests made in Ref. (1):

"IRS Employees will explain and protect your rights as a taxpayer throughout your contact with us."

"IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee."

I have operated in good faith to date and would like for you to establish immediately any evidence to the contrary or the claims in Ref. (1), or else this assertion shall be an established fact in the absence of refutation within 15 days under the Uniform Commercial Code. You will note that the basis of "rights" is the law, and you therefore can't live up to your obligations as an IRS agent above to "explain and protect my rights as a 'taxpayer'" without addressing the specific law that you believe makes me liable to pay income tax and in turn, refutes my claims, and establishes my "rights" or absence thereof. The notable absence of documented liability to date provided by you means I am still entitled to a refund in full of all taxes paid over the last three years. To live up to your obligations and the Taxpayer Bill of Rights, you must respond to and refute each and every legal issue raised in Ref. (1) that you regard as frivolous and explain why you believe it is frivolous. Any other approach would constitute a violation of due process under the Sixth Amendment to the U.S. Constitution and a frivolous and abusive misuse of your public office and the authorities delegated to it, not to mention an abusive and harassing failure on your part to establish any jurisdictional or delegated authority to act in my specific case.

Federal Procedure §2.455 states as follows: "If a party's allegations of jurisdictional facts are challenged by an adversary in any appropriate manner, he or she must support them by competent proof."

" The extent of the authority of the people's public agents is measured by the statute from which they derive their authority, not by their own acts and assumption of authority.'

" Public officers have and can exercise only such powers as are conferred on them by law...'

" The powers of State officers being fixed by law, all persons dealing with such officers are charged with knowledge of the extent of their authority,'"
[*Sittler v. Board of Control of Michigan College of Mining and Technology*, 333 Mich. 681, 53 N.W.2d 681 (1952)]

"[W]hen an officer acts wholly outside the scope of the powers granted to him by statute or constitutional provision, the official's actions have been considered to be unauthorized."
[*Ramirez de Arellano v. Weinberger*, 745 F.2d 1500, 1523 (D.C. Cir. 1984)]

1 I would like to remind you that each and every issue raised in Reference (1) has been thoroughly researched and your claim
2 in Ref. (2) that:

3 *"The position you have taken has no basis in law and represents a frivolous position. The tax laws are very
4 clear and have been tested in the courts—including the Supreme Court of the United States. Claims such as
5 yours have been considered and rejected repeatedly as frivolous and without merit by the federal courts."*

6 ...is considered frivolous itself as indicated on page 7 of Ref. (1), in which I predicted you would try to use FUD (Fear,
7 Uncertainty, and Doubt) tactics and an unsubstantiated, undocumented, lawless, and unjustified threats and extortion to
8 coerce me into compliance with a "voluntary" tax system which does NOT make me liable for the payment of income
9 taxes. You will note that I have followed your advice and researched the laws for myself, and this extensive research took
10 six full months of my personal time. Enclosure (5), Chapter 3, of Ref. (1) reveals the results of the research and
11 exhaustively examines over 200 years of tax laws, Supreme Court Cases, and federal district court cases, and is the
12 foundation of each and every claim made in Ref. (1), which you have established as fact based on your failure to refute or
13 address. As a matter of fact, Enclosure (5) of Ref. (1) has become the defacto standard among a large organization of tax
14 rights advocates found at an organization called "We The People" and has gone unrefuted since it's introduction nearly six
15 months ago, in spite of the fact that the document is in use by over 50,000 loyal and patriotic Americans such as myself. I
16 have found absolutely NO cases or laws that would contradict any of the positions advocated in this letter or in Ref. (1).

17 **The burden of proof therefore once again falls squarely on you and the IRS to now disprove and rebut the presumptions
18 and claims made in Ref. (1) with specific legal cites.** You are encouraged to the same kind of study for yourself and to
19 reveal to me any specific examples (regulations, or Supreme or Circuit court case cites) you might find which would refute
20 every point I made in Ref. (1) in establishing my nonliability for income tax. In the process of your rebuttal, you are put on
21 notice that the following constraints apply right from your own Internal Revenue Manual:

22 *"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to
23 support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes
24 precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District
25 Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.
26 Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."
27 [IRM, 4.10.7.2.9.8 (05/14/99)]*

28 Therefore, you can only cite Supreme Court and Circuit Court decisions, and not tax court or district court cases or statutes.
29 I have also examined the following documents published by DOJ and the Treasury and have found no mention of ANY of
30 the issues raised in Ref. (1) that you claim are frivolous:

- 31 1. Department of Justice, Tax Division, Criminal Tax Manual (1994 version)
32 (see <http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm>),
- 33 2. Chapter 6 of the *U.S. Attorney's Manual* (see <http://famguardian.org/Publications/USAAttYManual/title6/title6.htm>)
- 34 3. *IRS' Tax Protester Manual*, Training 3203-154, TPDS 85278C (see
35 <http://famguardian.org/Publications/IRSTaxProtMan/IRSTaxProHbk.htm>)

36 Therefore, I am forced to conclude that you are bluffing and that are trying to coerce me into surrendering my rights by
37 unethically and despicably attempting to exploit the ignorance you wrongfully assume I have about the law. This is
38 unconscionable and constitutes a violation of the public trust for which you ought to be censured. Can we therefore quit the
39 posturing and game playing and get down to any specific issues you have about Ref. (1), please? It's harassing to continue
40 to receive in the mail ill-conceived and clearly threatening and illegal correspondences of the kind in Ref. (2).

41 You are once again reminded that I made in Ref. (1) a Freedom of Information Act (FOIA) request for the following:

- 42 1. My complete administrative record, (both written and electronic) for the tax years 1997 through 2000, excluding
43 the content of this correspondence.
- 44 2. My Individual Master File (IMF) specific and not literal, Data Service, Treasury/IRS 24.030 for the tax years 1997
45 through 2000.

1 You are also requested to immediately identify the disposition of the claim for refund found in Ref. (1) for the tax year
2 2000, since you did not identify what you intended to do in your Ref. (2).

3 **SECTION 4: AFFIDAVIT OF REVOCATION OF SIGNATURES AND**
4 **RESCISSON OF PREVIOUSLY FILED W-4 FORMS, 1040 FORMS, STATE**
5 **INCOME TAX FORMS, ET AL.**

6 I, _____, Citizen of _____(statename) and domiciled in
7 _____(countyname), _____(statename), one of the American union States, hereby extinguish,
8 rescind, revoke, cancel, abrogate, annul, nullify, discharge, and make void *ab initio* all signatures, belonging to me, on all
9 previously filed Internal Revenue Service, W-4 Forms (other than EXEMPT W-4's), 1040 Forms (that are not part of Ref.
10 (1)) and all State Income Tax Forms and all powers of attorneys, real and implied, connected thereto, on the grounds that
11 my purported consent was not voluntarily and freely obtained, but was made through mistake, duress, fraud, and undue
12 influence exercised by your agency and my employer. Pursuant to Contract Law: "All 1040 (not part of Ref. (1)) and W-4
13 Forms (other than EXEMPT W-4's) are, hereby, extinguished by this rescission."

14 *Rescission: (Black's 6th Edition Law Dictionary) "To abrogate, annul, avoid, or cancel a contract; particularly,*
15 *nullifying a contract by the act of a party. The right of rescission is the right to cancel (rescind) a contract*
16 *upon the occurrence of certain kinds of default by the contracting party. To declare a contract void in its*
17 *inception and to put an end to it as though it never were. Russel v. Stephens, 191 Wash. 314, 71 P.2d 3031...A*
18 *rescission amounts to the unmaking of a contract, or an undoing of it from the beginning. It necessarily*
19 *involves a repudiation of the contract and a refusal of the moving party to be bound by it..."*

20 I was induced by fraud and duress to sign such forms and I was denied full disclosure of the voluntary nature of such forms.
21 I was mislead by those who knew, or should have known, into believing that filing such forms was mandatory and/or
22 implied, were unconscionable and grossly unfair to me. I was unduly influenced by the stronger bargaining power of my
23 employer, the Internal Revenue Service and the State Tax agency, and acted under an implied threat and fear of losing my
24 job and my property and out of fear of potential imprisonment for non-compliance. Any alleged consent is null and void as
25 it was given under duress, by mistake, and by fraud. Notwithstanding any information which you may have to the contrary,
26 any forms that have been filed, and any implied quasi contracts that you may feel you have with me, were filed illegally and
27 unlawfully and are without force/and or effect.

28 I further revoke, rescind, and make void *ab initio* all powers of attorney pertaining to me for any and all
29 governmental/quasi/colorable agencies and/or Departments created under the authority of Art. I, Sec. 8, Cl. 17, and/or Art.
30 IV, Sec. 3, Cl. 2 of the Constitution of the United States.

31 I, hereby, voluntarily relinquish any presumptive 14th Amendment citizenship status and any privileges and immunities
32 granted therein. I retain my natural born status of a Citizen of one of the several union States of America under the
33 Constitution and law, and my Citizenship in these United States of America. I preserve all my unalienable Rights that are
34 inherent from my Creator, at all times. I waive no rights at any time. I do not, at any time, designate anyone to be a
35 binding arbitrator in any disputes of my Rights or equity. If your agency has a Constitutionally valid claim, you must
36 adhere to Due Process of Law, and other protections according to the Constitution, and I will remain an Involuntary
37 Litigant in any such action.

38 **SECTION 5: NEXT STEPS:**

39 I will pursue the following if you do not comply with the requests in this correspondence in a timely fashion and as required
40 by your responsibilities and delegated authority:

- 41 1. Filing of IRS form 911, which requests help from the Taxpayer Advocate's office.
- 42 2. Writing letters to my senators and congressmen.
- 43 3. Adjudicatory/examination hearing.
- 44 4. Filing a Referral and Request for "Technical Advice" under 26 CFR § 601.105(b)(5)(iii) and IRM, 4.10.7.2.10.
- 45 5. Posting all of your correspondence and my responses on the website located at <http://famguardian.org> in order that
other concerned citizens may learn from and reuse the litigation tools developed dealing with you.

- 1 6. Waiting at least six months from receipt of Ref. (1) and filing a Civil Action for Refund of Erroneously Withheld
2 Private Earnings under 26 U.S.C. §7422 and 26 U.S.C. §6532.
3 7. Prosecuting and holding you personally liable under the following Statutes:
4 7.1. 26 U.S.C. §7214
5 7.2. 42 U.S.C. §1983-Civil Action for Deprivation of Rights
6 7.3. 18 U.S.C. §241-Conspiracy against Rights of Citizens—Criminal Action
7 7.4. 26 U.S.C. §7433-Civil Damages for Certain Unauthorized Collection Actions

8 You are forewarned that all future interactions with you via telephone will be recorded and posted for public listening on
9 the website at <http://famguardian.org>, and that any attempts to contact me either by phone or in person shall constitute
10 consent by you to be electronically recorded. These recordings will be used as evidence in the process of litigating my
11 Civil Action for Request For Refund and Conspiracy against rights.

12 Should you wish to further investigate the claims contained in this letter or the research to back it up, you are encouraged to
13 visit the website at <http://famguardian.org> and download the book called ***The Great IRS Hoax: Why We Don't Owe
14 Income Tax***. The book is free and very completely reveals and exposes the fraud of the income tax that most sovereign
15 Citizens of the United States of America have been repeatedly and maliciously victimized by through ignorance and illegal
16 activities of employees at your agency.

17 I thank you kindly for taking the time to diligently read and respond to this correspondence and to Ref. (1), and for acting in
18 an ethical, respectful, and responsible way that honors the legal constraints imposed upon your position as a as an revenue
19 officer acting under the color and authority of the laws of the United States government. It is only by you observing the
20 legal limitations imposed on your position that the IRS and the U.S. Government can ever hope to earn and keep the public
21 trust and confidence that all Citizens living in the 50 states would like to have in your agency and in their government.

22 May God richly bless you and yours with a clear conscience and the blessings of liberty and freedom.

23 Very Respectfully,

24

25

26

27

28 <>NAME>>

29 All Rights Reserved Without Prejudice, UCC 1-207
30 Former SSN (no longer active) _____

31

32

33 **NOTARY AND PROOF OF SERVICE**

34 STATE OF _____)

35 COUNTY OF _____)

36

37 On _____ before me _____ personally appeared _____
38 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to
39 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
40 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

41 I do hereby certify that I have served _____ (name of agency or person
42 served) with a true copy of the within document (circle one) (personally)/(by Certified Mail with Return Receipt
43 Requested), from/at _____ (city and state mail was
44 sent from).

45

46 Witness my hand and official seal.

47

48

1
2
3
4
5

6 Signature of Notary: _____

7
8 Certified Mail #: _____
9

1
2 **3.10 State Income Tax Return Forms**

3 **3.10.1 Letter to Attach to California 540NR State Return**

4 This letter is to be included as an attachment to the 540NR California tax return. It is intended to be used by persons who
5 are Citizens of the United States of America (note we didn't say U.S. citizens), who are employees of the government, and
6 who receive a form W-2 from their employer which contains a nonzero amount in block 10 for "wages, tips, and other
7 compensation."

8 This letter is extremely effective because it:

- 9 1. Emphasizes your condition of being an informed American who wants an accountable government that understands
10 and respects your Constitutional rights and the Constitution limits on its authority.
- 11 2. Establishes the completely constitutional nature of the Internal Revenue Code, but also establishes that they are being
12 misrepresented and improperly administered by tax professionals, private employers, and the IRS.
- 13 3. Establishes your proper filing status as "non-citizen National" and a nonresident alien (who must use the IRS form
14 540NR rather than the 540).
- 15 4. Establishes the unconstitutional nature of the income tax when applied directly on individuals.
- 16 5. Shifts the burden of proof to the government, who is then obligated to prove liability, instead of you having to prove
17 nonliability. It does this by:
 - 18 5.1. Makes you a "nontaxpayer". Only "taxpayers" have the burden of proof under 26 U.S.C. §7491.
 - 19 5.2. Requests a copy of your IMF file, so that you have evidence of your nonliability provided with the IRS'
20 response.
 - 21 5.3. Establishes full disclosure of evidence of your nonliability in your official administrative record.
- 22 6. Forces the issues into the legal realm, which rules out the involvement of usually less-informed IRS revenue agents or
23 clerks and instead requires the involvement of tax attorneys and persons more experienced with the law. This has the
24 effect of improving the quality of the response you are likely to get from the IRS while also significantly increasing
25 their cost of dealing with you. IRS attorneys make \$110,000/year while clerks cost them \$30-40K/year. This will
26 make you into a "high maintenance citizen" who they will want to avoid, because you will negatively impact their
27 bottom line.
- 28 7. Because of the extensive research it involves, requires escalation to higher levels in the IRS to deal with the issues, and
29 requires disclosure of who was exposed to the issues raised so that these individuals can be implicated in the
30 conspiracy as well.
- 31 8. Encourages full accountability by insisting that all persons involved be identified. Discourages anonymous or other
32 "threatening and harassing" correspondence from the IRS.
- 33 9. Provides the minimum amount of information possible to the IRS and protects the information you do provide from
34 use as evidence in a criminal prosecution.
- 35 10. Leaves no room for accusations of fraud against you because of your full disclosure, and creates a tremendous burden
36 of proof for them to refute the basis for your belief of nonliability.
- 37 11. By providing a time limit of 45 days, establishes a default presumption of correctness of your claims if they don't
38 respond, which is a very common occurrence.
- 39 12. Exposes the fraud and corruption by the government that will incentivize IRS revenue agents to defect/resign from the
40 IRS once they learn the truth. Your administrative file, for instance, will have a copy of this book, and unwitting IRS
41 employees will come across this accidentally and have the fraud exposed to them as well. This will reduce retention
42 and ultimately the effectiveness of the IRS as an organization because of the training problems it will create for the
43 organization.

44
45 Since:

- 46 1. Filing requirements and change frequently, and we need a way to communicate current requirements in a timely,
47 electronic manner.
- 48 2. We could easily come under fire for instructing people how to file, especially because "nontaxpayers" should NOT file
49 at all.

- 1 3. It is incompatible with the Mission of those who offer this book to be instructing people how to file tax returns.
- 2 Then we have decided to offer the example return on a FREE website and no include it in this book. You can obtain an
3 example form from the FREE website below:

4 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

5 Look at item #8.1 through 8.6 on the left area for free examples. Item 8.1 contains the refund example that Family
6 Guardian Fellowship uses. The direct link is:

7 <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/State/540CalifLetter.htm>

8 This section should not be construed as advice about whether or how you should file, but simply a pointer to free
9 information that may prove useful should you make the independent decision to file.

1

2 3.10.2 Response to Frivolous Return Notice/Penalty

3 This letter is in response to a frivolous return penalty letter from the California FTB.

1 <<ADDRESS>>
2 <<CITY>>, <<STATE>> <<ZIP>>
3 <<DATE>>

4
5
6
7
8
9 LEGAL STAFF of the
10 California Franchise Tax Board (FTB),
11 PO Box 942840
12 Sacramento, Calif (94240-0000)

13 **References:**

- 14 (1) Your UNSIGNED AND UNAUTHENTICATED (anonymous and questionable) Notice dated June 18, 2001
15 addressed to _____(name), Former SSN (no longer
16 active):_____.
17 (2) My Request for Refund Affidavit sent to you via certified mail on April 11, 2001, certified mail number 7000-
18 0520-0018-7112-2486.
19 (3) Conversation with FTB agent named Patrick, station number 4436, on July 11, 2001 at 4:45pm regarding reference
20 (1).
21 (4) Conversation with FTB agent named Patrick, station number 4436, on July 12, 2001 at 4:

22 **Enclosure(s):**

- 23 (1) Verified Affidavit of Default for California Franchise Tax Board
24 (2) Form 540 for tax year 2000. This form lists only the minimum information necessary to establish my tax liability,
25 which is that I am a resident of California and that I had zero taxable income and the amount of tax paid which
26 needs to be refunded. You will note that although this form is beyond the due date of April 15, since there is not
27 tax due and the entire amount is refundable, then no penalties are warranted. You will also note that this form is
28 NOT a new or additional return, but a clarification of the Request for Refund Affidavit found in Ref. (2) submitted
29 for clarification at the request of Patrick of the Franchise Tax Board (station number 4436).

30 **Subject: Affidavit Response to Your Letter FTB 4619MEO, Ref. (1)**

31 Dear Sir(s),

32 This Legal Notice is in response to your Ref. (1). It is my intent to briefly address the issues you raised and to close this
33 letter with Encl. (1) and is submitted within the 30 day window requested in Ref. (1). Pursuant to UCC §1-205(6), this
34 correspondence shall serve as a Formal Legal and Constructive Notice that you are requested to refute any and all claims
35 that I make in this affidavit via a responsive affidavit signed by someone of competent authority under penalty of perjury,
36 and containing a full and complete signature and legal name of a natural person. Those facts in this affidavit that you do
37 not refute shall constitute agreed upon, established, and admitted facts on your part that will be used against you in any
38 pending Civil Action for Refund relating to Ref. (2). This protocol henceforth shall be a "Course of Dealing and Usage of
39 Trade" established between us under U.C.C. Section 1.205(6). (see <http://www.law.cornell.edu/ucc/1/1-205.html> for
40 further details).

41 **1. FACTS ESTABLISHED BY YOUR LACK OF RESPONSE TO REF. (2):**

42 It is quite plain from reading your Ref. (1) that that you either didn't read my Ref. (2) or that you are avoiding the issues
43 raised in Ref. (2). Consequently, I have attached Encl. (1) certifying the facts you have acquiesced to and admitted to by
44 lack of response to Ref. (2) pursuant to the protocol mentioned above and reiterated in Ref. (2). Furthermore, if you persist
45 in harassing me, I may apply for a refund of all taxes paid for tax year 1997 as well, since the statute of limitations for
46 refunds is four years under R&TC §19306.

1 In addition, you are delinquent in providing the copy of my FTB administrative file requested in Ref.(2) and this has
2 hampered the effectiveness of responding to the requests made in Ref. (1). Please promptly respond to my FOIA request as
3 evidenced in Ref.(2) for a copy of my administrative records going back to 1998.

4 **2. RESPONSE TO ISSUES YOU RAISED IN REF. (1):**

5 With regard to the issues you did respond to in Ref. (1) that were raised in Ref. (2), allow me to succinctly address each one
6 as you described it at this time:

7 1. Alleged “Frivolous Return(s)”

8 1.1. According to your own definition in Ref. (1), a frivolous return is a “substantially incorrect” return, or one
9 that doesn’t have any financial information upon which to assess a tax liability. I would argue that even if I
10 submitted NO financial information whatsoever but a statement of residency in California or a California FTB
11 form 590, then my return would STILL be adequate to compute my state tax liability, which is ZERO.

12 1.2. Section 17951 indicates that gross income

13 1.3. *The burden of proof therefore shifts squarely against you to demonstrate:*

14 1.3.1. What the law (not you, but the law as described in this letter) says was incorrect about my tax
15 return(s) in Ref. (2).

16 1.3.2. What information is in fact missing from the return that is necessary to compute the correct amount
17 of tax. I can’t truthfully include my W-2 income as taxable on line 12 of form 540 or line 1(a) of form
18 540X, because as I point out below, this income is not taxable because I am a resident of California.
19 Therefore, the returns in Ref. (2) are substantially correct in my view and reflect the correct amount of
20 income on these lines.

21 2. Alleged insufficient information to assess “taxpayer’s” income (R&TC Section 18501)

22 2.1. First of all, I claim that I am NOT a “taxpayer” or one who is liable to pay state income tax as a resident of
23 California, and the burden of proving that I am still rests on you.

24 2.2. Ref. (2) contained all the information you require to compute my taxable income, which is zero. The only
25 think you need to know is that I am a resident of California, but not “the State of California”. This fact alone
26 establishes that I have no taxable income, as I explain in section 3 below.

27 2.3. I have included form W-2’s for tax years 1998 and 1999 and 2000, but since I have no taxable income as a
28 resident of California (but not “the State of California), I had no requirement to even file a return and am due a
29 refund of all taxes erroneously paid, which agrees with the numbers indicated on the form 540X already
30 submitted and with Encl (2). The amount that should appear on line 12 of my California 540 form should
31 therefore be “zero” and my taxable income is zero, and all state taxes paid should be refunded.

32 3. Alleged alteration of the Jurat:

33 3.1. Ref. (2) was submitted under penalty of perjury, which is all that is required to make it a valid return.

34 3.2. Please clarify what aspect of the jurat, if any, was altered on any forms submitted as part of Ref. (2), as I am
35 unaware of any changes to the jurat on any of the forms I submitted. During Ref. (3), Patrick, your
36 representative, assured me that this particular issue did not apply to me and so I won’t address it further.

37 4. Application of penalties:

38 4.1. You may only impose penalties for delinquency relate to tax due, and I have paid taxes I wasn’t liable for on
39 all amounts earned, so there is no penalty you can assess.

40 4.2. There can be no penalty or criminal charge for failing to file a return because you now have returns for the
41 years 1998-2000 which I continue to certify under penalty of perjury as being true, correct, and complete. The
42 fact that these returns don’t contain information documenting taxable income I don’t have doesn’t make them
43 frivolous, it simply makes them accurate. You can’t apply a penalty and duress to force me to commit perjury on
44 the form and violate my good faith beliefs about income tax liability, because that would make my signature
45 involuntary and signed under duress and thereby invalidate it based on the definition of “duress” found below in
46 section 4. The burden of proof therefore rests squarely on you based on this letter to demonstrate a tax liability or
47 that I am an alleged “taxpayer” in this instance because I completely refute such claims and my claims are
48 consistent with my FTB form 590’s assertion that residents of California aren’t liable for taxes or withholding.

49 4.3. It represents hypocrisy and fraud and treason of the highest order for you to imply now or at any time in the
50 future that any signatures I put on any California income tax returns now or at any time in the future is voluntary,
51 considering the penalties you have assessed on me that were based on my good faith belief and unrefuted and
52 substantiated (by your silence and Verified Default) legal research contained in Ref. (2).

1 4.4. Consequently, from this point on, a presumption is established that ALL future and current California income
2 tax returns other than those for a complete refund in full (like that in Encl 2) shall be assumed to be submitted
3 under perjury that this perjury was a direct result of duress on your part, and this presumption shall exist whether
4 or not it is stated on the tax return. A certified copy of this letter will be kept on file in case you ever try to
5 prosecute me for liability about any of the statements made on any future state income tax returns that are not
6 refunds. The only way to remove and rebut this presumption in the future is with the following actions on your
7 part:

- 8 4.4.1. A retraction of all penalties threatened in Ref.(1).
9 4.4.2. A full refund of all California income taxes involuntarily withheld by the Franchise Tax Board for
10 the years 1998 through 2000.
11 4.4.3. A retraction of the false statements (meant to deceive me into paying taxes voluntarily) made my
12 Patrick in Ref. (3) about the California form 590 Withholding Exemption form.

13 This request is based on the definition of "duress" found in section 4 below, which states in part:

14 Duress: (*Black's Law Dictionary, 6th Edition, page 504*) "Any unlawful threat or coercion used by a person to
15 induce another to act (or to refrain from acting) in a manner he or she otherwise would not (or would).
16 Subjecting person to improper pressure which overcomes his will and coerces him to comply with demand to
17 which he would not yield if acting as free agent. *Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d*
18 *516, 519.* Application of such pressure or constraint as compels man to go against his will, and takes away his
19 free agency, destroying power of refusing to comply with unjust demands of another. *Haumont v. Security State*
20 *Bank, 220 Neb. 809, 374 N.W.2d 2,6.*

21 Duress may be a defense to a criminal act, breach of contract, or tort because an act to be criminal or one
22 which constitutes a breach of contract or a tort must be voluntary to create liability or responsibility

23 A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of
24 assent to a contract is induced by an improper threat by the other party that leaves the victim no reasonable
25 alternative, the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175."

26 The key is that the duress is applied unlawfully, and you asking for taxes you can't lawfully prove I am liable for, is
27 unlawful and constitutes extortion under the color of office:

28 extortion under the color of office: "...Unlawful taking by any officer by color of his office, of any money or
29 thing of value, that is not due to him, or more than is due or before it is due." 4 Bla.Comm. 141; *Com. v.*
30 *Saulsbury*, 152 Pa. 554, 25 A. 610; *U.S. v. Denver*, D.C.N.C. 14 F. 595; *Bush v. State*, 19 Ariz. 195, 168 P.
31 508, 509... "Obtaining property from another, induced by wrongful use of force or fear, OR under color of
32 official right." See *State v. Logan*, 104 La. 760, 29 So. 336; *In re Rempfer*, 51 S.D. 393, 216 N.W. 355, 359, 55
33 A.L.R. 1346; *Lee v. State*, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.
34 [*Black's Law Dictionary, Revised 4th Edition*]

35 Your FTB publications, like the IRS publications, aren't the place to look for legal justification of your delegated
36 authority to collect personal income taxes from me: California appellate and supreme court rulings, the statutes, and
37 the CCR's (at <http://www.calregs.com/>) themselves are the only way you can demonstrate my liability, but I've already
38 perused these extensively myself to prove the opposite, and have researched California court cases going all the way
39 back to 1930 at Versus Law (<http://www.versuslaw.com>) and found no cases that would refute any of the conclusions
40 in this letter. If you aren't able to address these legal issues, I suggest that you find someone who can do so. Even if
41 you do assemble a list of points and authorities, it will still be inadequate if it is not authenticated and signed under
42 penalty of perjury by a member of your agency, because it will not be useful as evidence. However, if I do get an
43 authenticated point and authority refuting EVERY issue raised in this letter and I am convinced it does the job, then we
44 can head off a legal battle later and save a lot of taxpayer dollars, which we both have an interest in doing. Truth is the
45 only thing that will win this war, threats or duress won't work and you are wasting your time by trying to scare me with
46 penalties.

- 47 5. I ask that you please completely read the rest of this letter (and chapter 5 of *The Great IRS Hoax: Why We Don't Owe*
48 *Income Tax*, latest edition, free for the downloading at <http://famguardian.org/>) so that you can completely understand
49 the comments above, or you will take the comments completely out of context and reach an irrational and unwarranted
50 conclusion that may incur a risk of prosecution and personal liability on your part for malfeasance and extortion.
51 6. If you do not honor the wishes expressed in this letter, then I will promptly pursue an administrative remedy as far as I
52 can take it and then see you personally in court, and official immunity will not protect you from your lawless acts of
53 extortion on a sovereign Citizen of California. The materials I prepare to prosecute you will be shared (on

1 <http://famguardian.org>) with 20,000 other like-minded freedom fighters to help them prosecute your colleagues after
2 we are finished with you. You might win one battle, but the sheer number of us, our dedication, and the information
3 we share with each other over the Internet will win the war against your ignorance and fraud in the end. You can only
4 hide the truth and promote ignorance for so long before people figure out the fraud you have foisted upon them. This
5 is not a battle about pride or even my own needs or wants. It is a fulfillment of truth and justice and the oath I took
6 when I joined the U.S. military and which our founding fathers also shared and this goal is more important to me than
7 comfort, or life itself:

8 *"I do solemnly swear to uphold the Constitution of the United States against all enemies, foreign and domestic,
9 so help me God."*

10 **3. ADDITIONAL SIGNIFICANT ISSUES REGARDING TAX LIABILITY:**

11 In addition to the above issues raised, several other important considerations bear on my tax situation and explain why the
12 taxable income reported on the 540X's in Ref. (2) for years 1998 and 1999 is zero:

- 13 1. I have included Encls. (2) and (3) to initiate my refund of all state taxes paid for the year 2000. The original incorrect
14 and therefore VOIDED W-2 forms provided by my employer are included only for completeness, but you are advised
15 NOT to use these forms. They are substantially incorrect in reporting that I have taxable wage income as a resident of
16 California.
17 2. California Form 590 indicates that residents of California are exempt from state income taxes and withholding. The
18 form states:

19 *I certify that for the reasons checked below, the entity or individual named on this form is exempt from
20 California income tax withholding requirements on payment(s) made to the entity or individual. Read the
21 following carefully and check the box that applies to the vendor/payee:*

22 **Individuals—Certification of Residency**

23 *I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I
24 will promptly inform the withholding agent. See instructions for Form 590. General Information D. for the
25 definition of resident.*

26 **B. Law**

27 *R&TC Section 18662 and the related regulations require withholding of income or franchise tax on payments
28 of California source income made to **nonresidents** of this state.*

30 Naturally, it stands to reason from the above that if a resident of California is not liable to withhold, then they are also
31 not liable to pay California income taxes. During Ref. (3), Patrick indicated that the FTB form 590 was “only for
32 independent contractors and self-employment only” and that “the form doesn’t apply to employees like you.” That was
33 clearly mistaken and misleading advice that I told him did not satisfy me and was completely inconsistent with the
34 content of the FTB form 590 and all of the laws cited in this correspondence and Ref. (2). I asked him if he could
35 legally justify it further, and he stated he couldn’t, and refused to provide me with a phone number of a person in the
36 FTB who could, which I thought was rude and disrespectful.

- 37 3. The year 2000 Form 540 booklet says on page 4, footnote 1 under the requirements table:

38 *“**California gross income** is all income you received in the form of money, goods, property, and services from
39 all sources that is not exempt from tax.”*

40 The code does not explicitly need to state that gross income must be exempt in order for it to be exempt. This explains
41 why my gross income listed on FTB form 540 line 12 and FTB form 540X line 1(a) MUST be zero, since I am a
42 resident with no taxable income.

- 43 4. You will note that “nonresidents” only include those persons who live “in this State”, which on the surface seems like
44 an oxymoron, but begins to make sense when this area is properly understood to mean the federal areas within the
45 California Republic ceded to the federal government as described in sections 17018 and 6017 of the R&TC and 4
46 U.S.C. §§ 105-113. Section 17951 of the R&TC confirms this:

1 17951. In the case of nonresident taxpayers the gross income includes only the gross income from sources
 2 within this State [meaning that portion of U.S. possessions that reside within California under the Buck Act
 3 found in 4 U.S.C. §§105-115, not to include the nonfederal areas within California, as defined in R&TC
 4 section 17018 and repeated in section 6017].

5 Note that this is the ONLY place in the entire R&TC that states that ANY kind of gross income is taxable for the
 6 purposes of personal income taxes, and therefore this section is the only legitimate source of involuntary income tax
 7 revenue within the R&TC. Consequently, my TAXABLE gross income listed on FTB form 540 line 12 and FTB form
 8 540X line 1(a) MUST be zero as a resident of California, which is why I wrote zero. This leads one to question why
 9 there is a 540 form at all, and why the 540NR (nonresident) form isn't more appropriate. The confusion by the FTB
 10 appears to be deliberate to deceive sovereign Citizens into paying income taxes they aren't liable for by not explaining
 11 in the 540 booklet the meaning of "State wages" and "State". See table 1 below for further details on this subject.

- 12 5. Why is it that California can only tax "nonresidents", which only includes those individuals living in federal territories
 13 and possessions within California? Because according to the u.S. Supreme Court in *Downes v. Bidwell*, 182 U.S. 244,
 14 1901:

15 *"CONSTITUTIONAL RESTRICTIONS AND LIMITATIONS [Bill of Rights] WERE NOT APPLICABLE to the
 16 areas of lands, enclaves, territories, and possessions over which Congress had EXCLUSIVE LEGISLATIVE
 17 JURISDICTION"*

- 18 6. You will also note that a person who claims to be a "U.S. resident" on his 1040 form is saying he lives in the District of
 19 Columbia or other U.S. possession, which means he can't be a resident of California and therefore is a nonresident who
 20 falls under section 17951 of the R&TC. Since such a person is effectively a nonresident of California, and he is liable
 21 for payment of California income taxes because he presumably lives in a federal area without constitutional protections
 22 (the Bill of Rights). Furthermore, those who pay the graduated federal or state income tax have actually made an
 23 (often unknowing) election to treat their income as "effectively connected with a trade or business in the United
 24 States", which is equivalent to stating, in effect, that they are an elected or appointed U.S. political official
 25 (Congressman, for instance) living in a federal possession subject to the jurisdiction of the United States (which we all
 26 know is a physical impossibility if they reside in California). Thus, one could say that federal tax laws have legalized
 27 lying and fraud as a convenience to maximize both state and federal income tax revenues! And because the graduated
 28 income taxes is, in most cases, lower than that for individuals who claim their correct status as nonresident aliens, the
 29 legalization of this lying was done in the name of saving taxes! However, regardless of what a person elects to say, the
 30 courts are obligated to judge the applicability of tax laws on the bases of facts, and not legalized fraud and therefore the
 31 state still can't use restraint on a person who in fact resides in a nonfederal territory within California. See the
 32 following for further explanation:

33 **26 U.S.C. §871(b)(2)-GRADUATED RATE OF TAX...**

34 *"(2) DETERMINATION OF TAXABLE INCOME.—In determining taxable income...gross income includes
 35 ONLY gross income which is effectively connected with the conduct of a TRADE OR BUSINESS within the
 36 United States."*

37 *26 U.S.C. §7701(a)(26) Definitions. Trade or Business. The term "trade or business" includes [only] the
 38 performance of the functions of a public office."*

39 Following is a definition of "public office":

40 *Public Office, pursuant to Black's Law Dictionary, Abridged 6th Edition, means:

41 "Essential characteristics of a 'public office' are:

- 42 (1) Authority conferred by law,
 43 (2) Fixed tenure of office, and
 44 (3) Power to exercise some of the sovereign functions of government.
 45 (4) Key element of such test is that "officer is carrying out a sovereign function".
 46 (5) Essential elements to establish public position as 'public office' are:
 47 (a) Position must be created by Constitution, legislature, or through authority conferred by
 48 legislature.
 49 (b) Portion of sovereign power of government must be delegated to position,
 50 (c) Duties and powers must be defined, directly or implied, by legislature or through legislative
 51 authority.

(d) Duties must be performed independently without control of superior power other than law, and
(e) Position must have some permanency.”

7. I have been a resident of California since 1984 and I have documentation to prove it. Therefore, I am exempt from California income tax withholding and liability and income tax liability. I would be happy to provide evidence of my residency if you like, but the mailing address you have on record and used for me for the past 16 years and my past year tax returns ought to be sufficient.
 8. I am NOT a citizen or resident of the “United States” defined in 26 U.S.C. §7701 and Ref. (2), which includes only the District of Columbia or the Federal territories or possessions or areas within the borders of sovereign states nor have I ever been. Therefore, being a California resident does not make me a United States resident or even a citizen of the “United States” (D.C. and federal areas). As a matter of fact, I have expatriated my federal citizenship below in section 6. Instead, I am a United States of America resident of the several states, which means I am a resident of the first and third definitions of “United States” but not the second definition shown below:

United States: "This term has several meanings. It may be merely [1] the name of a sovereign occupying the position analogous to that of other sovereigns in family of nations, [2] it may designate territory over which sovereignty of the United States extends, or [3] it may be collective name of the states which are united by and under the Constitution. *Hooven & Allison Co. v. Evatt*, U.S. v. Ohio, 324 U.S. 652, 65 S.Ct. 870, 880, 89 L.Ed. 1252."

[*Black's Law Dictionary*, 6th Edition]

9. The period covered by Ref. (2) (my amended returns for 1998-1999) above includes the period during which I was a resident of California.
 10. The reason for my reporting taxable income and gross of "zero" in Ref. (1) is that I have no taxable income during the period covered by the tax returns in question. It is my understanding that the purpose of the W-2 form is to report TAXABLE income, which I had none of during 1998-2000, and which my employer misreported during that period. Your own agent Patrick, during Ref. (4), confirmed that "the W-2 only lists taxable income", to use his words.
 11. Even if I presented to you the inaccurate W-2 forms provided by my employer documenting my alleged taxable wage income, that would not make said wages taxable. I therefore see no reason why there is a need to report any taxable income whatsoever and would like my privacy respected by not being asked for additional information about my nontaxable income. My original returns stand exactly as they are for 1998 and 1999.
 12. I have provided VOIDED copies of the ERRONEOUS W-2's for the two tax years in question (1998-1999), but I wish to emphasize that they are incorrect for the reasons stated, but are submitted for the purposes of demonstrating that I had gross income but not taxable income during the tax years 1998 through 2000. These W-2 forms DO NOT constitute an additional return, but simply a clarification of the information provided with Ref. (2).
 13. Under section 17018 of the Revenue and Taxation code, "State" is defined as follows:

17018. "State" includes the District of Columbia, and the possessions of the United States.

- Possessions of the “United States” DO NOT include California or any other sovereign state, but do include federal areas within the borders of the sovereign states. You will note that I do not now and never have lived in “this State” as defined above or in R&TC §6017 for at least the past 16 years, which makes me not liable for the payment of California “State” income taxes as confirmed by the content of California form 590. If I had lived in “this State”, however, then I would indeed be liable for the payment of State income taxes because I would be a nonresident of California.

14. Line 1(a) of FTB form 540X says “State wages. See instructions”. Line 12 of California form 540 says “State wages from your form(s) W-2, box 17”. You will note that the word “State” is capitalized in these two conspicuous locations just as it was in sections 17018 and 6017 of the Revenue and Taxation Code so that it MUST refer to federal areas within California. It would also appear that the word was deliberately put at the beginning of the line by crafty tax attorneys to create confusion in the mind of Citizens over which capitalization applies, thus making it easy to make a mistake in misinterpreting it as really meaning “state” instead of its proper form “State”. Since “State” is defined above as “District of Columbia and the possessions of the United States”, and since I don’t live in these areas because I am a resident of California (but not “the State of California”), then I’m not liable for tax on my income, and none of the said income appearing on any of the erroneous W-2 forms provided by my employer(s) reflects the correct taxable income on block 17. Therefore, I can’t truthfully fill in anything other than a “0” in block 12 of my California 540 or block 1(a) of the 540X forms that were included with Ref. (2). These conclusions are consistent with the FTB form 590 Exemption from Withholding discussed earlier. The above confusion over the term “State” on the 540 form in

1 the FTB Resident booklet needs to be clarified and made to be consistent with section 17018 of the R&TC, so that
 2 Citizens who aren't liable for paying California income taxes aren't inadvertently deceived into paying anyway.

- 3 15. Without any constitutional rights above for residents of "the State of California" as defined in section 17018, it's easy to
 4 lawfully coerce and constraint people to file tax returns involuntarily, and thereby violate their First, Fourth, Fifth, and
 5 Sixth amendment protections as explained exhaustively in Ref. (2). I, however, as a resident of California, insist that
 6 my constitutional rights be respected and have renounced my 14th Amendment federal citizenship in sections 5 and 6
 7 below. This places me outside of "the State of California" (federal areas within California) but inside of nonfederal
 8 areas of California, and restores my Constitutional rights.
 9 16. Pursuant to R&TC section 18521, I wish to state that I have been filing the wrong federal tax form since 1978. I have
 10 been incorrectly filing IRS form 1040 all those years when the correct form is IRS form 1040NR. The fact that I was a
 11 nonresident for federal returns simply means that I did not reside in any federal territory or the District of Columbia
 12 (see the definitions of the terms "State" and "United States" in 26 U.S.C. §7701).
 13 17. The correct form for California tax returns for me since 1978 is and always has been the form 540, but all forms I filed
 14 since 1978 should have had a "zero" amount in block 12 because I was a resident of California and not "the State of
 15 California". Please update my status according to the below.

16 18521(a)(2) If the Franchise Tax Board determines that the filing status used on the taxpayer's federal income
 17 tax return was incorrect, the Franchise Tax Board may, under Section 19033 (relating to deficiency
 18 assessments), revise the return to reflect a correct filing status.

- 19 18. I realize that the state and federal filing statuses don't agree above, and I realize that my state filing status is in conflict
 20 with my federal filing status according to the following code:

21 18521. (a) (1) Except as otherwise provided in this section, an individual shall use the same filing status that he
 22 or she used on his or her federal income tax return filed for the same taxable year.

23 The above amounts to an admission that the meaning of "resident" and "nonresident" is the same for both state and
 24 federal returns, and that the reference point for state taxes is NOT California residency, but U.S. Residency. However,
 25 **both I and you (who presumably also live in the nonfederal areas of California) would be committing fraud and**
 26 **perjury to file any other way than as a resident for California and a nonresident for my federal return**, and I simply
 27 cannot honor and you should not honor this clearly unjust law because it would result in an incorrect state income tax
 28 liability and perjury on my part. The law in question may apply to most individuals, who are in most cases state
 29 Citizens and 14th Amendment federal citizens and who elect to be treated as residing only in the federal territories, but
 30 the law clearly does not address my circumstance, where I am a sovereign Natural Born State Citizen but not a federal
 31 14th Amendment citizen or resident, and a citizen of United States of America the Country, but not a federal or
 32 municipal corporate U.S. citizen located in the District of Columbia or federal territory. It should not be the purpose of
 33 any law to mandate fraud, and I'm sure that not following this law in my case would not subject you to criminal
 34 liability because no judge or jury in their right mind would penalize you for refusing to commit fraud.

- 35 19. State and federal taxing jurisdictions are territorially mutually exclusive and foreign to each other, and both the state
 36 and federal jurisdictions have their own citizens, privileges, and immunities. It is a physical and legal impossibility for
 37 me to be domiciled in such a way that I am a resident of both jurisdictions or subject to tax in both jurisdictions
 38 simultaneously without committing perjury in the process of claiming that my income is "effectively connected with a
 39 trade or business in the United States" as a sovereign Citizen of California living in nonfederal areas of California.

40 "It is quite clear, then, that there is a citizenship of the United States and a citizenship of a state, which are
 41 distinct from each other and which depend upon different characteristics or circumstances of the individual.
 42 Of the privileges and immunities of the citizens of the United States and of the privileges and immunities of the
 43 citizen of the state, and what they respectfully are, we will presently consider; but we wish to state here that it is
 44 only the former which are placed by this clause under the protection of the Federal Constitution, and the latter,
 45 whatever they may be, are not intended to have any additional protection by this paragraph of the amendment."
 46 [u]Slaughterhouse Cases, 16 Wall. 36, 71]

47 "Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a
 48 person to be a citizen of the United States in order to be a citizen of his state." Citing U.S. v. Cruikshank, 92 US
 49 542, 549 (1875)

50 This explains why I can be a resident of one and a nonresident alien of the other as explained in section 5 below, where
 51 I define "United States", "foreign", "foreign government", "state", etc. You will also note that one does not lose one's
 52 constitutional rights by virtue of not being a 14th Amendment federal citizen. One can apparently lose their "privileges

- 1 and immunities”, but NOT their constitutional rights, because rights constrain the actions of government and are not
 2 incident to citizenship.
 3 20. For your benefit, let me summarize the findings and legal research in this section for the purpose of California
 4 personal income tax found in R&TC §17001-18776 and federal income tax found in 26 U.S.C./IRC. A nonfederal area
 5 is anything outside of “State” as defined in R&TC section 17018:

6 **Table 3-3: Federal and state income tax liability by residency.**

<i>Location of domicile/physical residence but not <u>workplace</u></i>	<i>California Residency Status</i>	<i>California Personal Income Tax Liability and correct form(s) to file</i>	<i>United States (federal territories) residency status (see 26 U.S.C. §7701 definition of “United States”)</i>	<i>Federal income tax liability and correct form(s) to file</i>	<i>U.S.(the country) citizenship</i>
<i>Nonfederal areas of California</i>	Resident	Not liable File FTB 540 for refunds of any state taxes erroneously withheld (see FTB form 590, which states residents don't have to withhold)	Nonresident	Not liable on California source income. Liable on federal source income identified in 26 CFR § 1.861-8. File IRS form 1040.	Citizen
				Not liable on California source income. Liable on federal source income identified in 26 CFR § 1.861-8. File IRS form 1040NR.	Alien
<i>Nonfederal areas of other States</i>	Nonresident	Liable for California source income if not taxed in other state. File FTB form 540NR	Nonresident	Not liable on other state source income. Liable on federal source income identified in 26 CFR § 1.861-8. File IRS form 1040.	Citizen
				Not liable on other state source income. Liable for federal source income identified in 26 CFR § 1.861-8. File IRS form 1040NR.	Alien
<i>Federal areas inside California</i>	Nonresident	Liable on California source income and federal source income from within the state. File FTB 540.	Resident	Liable for federal source income identified in 26 CFR § 1.861-8. File IRS form 1040. and include only federal source income but not income from nonfederal parts of California.	Citizen
				Liable for federal source income identified in 26 CFR § 1.861-8. File IRS form 1040NR and put only federal source income.	Alien

<i>Location of domicile/physical residence but not workplace</i>	<i>California Residency Status</i>	<i>California Personal Income Tax Liability and correct form(s) to file</i>	<i>United States (federal territories) residency status (see 26 U.S.C. §7701 definition of “United States”)</i>	<i>Federal income tax liability and correct form(s) to file</i>	<i>U.S.(the country) citizenship</i>
<i>Outside of United States of America (the country and not the federal areas)</i>	Nonresident	Liable on California source income.	Nonresident	Liable for income originating inside federal areas. Not liable for income originating inside nonfederal areas within states. File IRS form 2555 for income from “foreign countries” and 1040 for income from federal territories identified in 26 CFR § 1.861-8.	Citizen
				Not liable. File IRS form 1040NR for taxes erroneously withheld.	Alien

NOTES:

2. You can read the California Revenue and Taxation Code (R&TC) for yourself on the web at
<http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&codebody=&hits=20>
3. Why don't the state a federal income tax publications reflect the above considerations? We can only assume that it is because the FTB wants to simplify these publications and because it wants to maximize revenues from income taxation.
4. I ask that you not apply restraint or duress to get me to illegally surrender my constitutional rights in responding to your strong-arm tactics and demands by:
5. 21.1. Forcing me to communicate with my government on a tax return, which violates my First Amendment right of free expression.
6. 21.2. Forcing me to violate my own privacy by involuntarily revealing intimate details about my private financial affairs to third parties, which violates my Fourth Amendment right of privacy. (see *Weeks v. United States*, 232 U.S. 383 (1914) for information about excluding illegally obtained evidence). I WILL NOT reveal the existence of any records you might want to subpoena, so don't bother harassing me or deposing me because you will get **NOTHING**.
7. 21.3. Incriminate myself under duress from you as indicated in section 4 below, in violation of my Fifth Amendment right. Incidentally, the fifth Amendment right of non-self-incrimination includes civil matters as well as criminal matters according to Barron's Legal Dictionary:¹⁶

SELF-INCrimINATION, PRIVILEGE AGAINST:

8. *the constitutional right of a person [in this case they mean a natural born person, instead of a “corporation”, which is also a “person” from the perspective of the tax code] to refuse to answer questions or otherwise give testimony against himself or herself which will subject him or her to an incrimination. This right under the Fifth Amendment (often called simply PLEADING THE FIFTH AMENDMENT) is now applicable to the states*

9. ¹⁶ *Law Dictionary*, Barron's, Copyright 1996, ISBN 0-8120-3096-6, pp. 464-465.

1 through the due process clause of the Fourteenth Amendment, 378 U.S. 1, 8, **and is applicable**
2 **in any situation, civil or criminal, where the state attempts to**
3 **compel incriminating testimony.** See 378 U.S. 52, 94. The right may be waived where
4 the defendant testifies , 356 U.S. 148, 157, and the privilege does not preclude the use of voluntary **confessions**,
5 provided that the requirements of the **Miranda rule** have been complied with. 384 U.S. 436, 478.

6 The requisite compulsion will include any threat calculated to interfere with the unfettered free will of the
7 suspect. Thus, the privilege has been held to bar the dismissal of a police officer for refusal to testify regarding
8 matters that might incriminate him or her and for refusal to waive immunity from prosecution if forced to
9 testify. 392 U.S. 273. The testimony could not validly be used, as "the protection of the individual under the
10 Fourteenth Amendment against coerced statements prohibits use in subsequent criminal proceedings of
11 statements obtained under threat of removal from office, and that extends to all, whether they are policemen or
12 members of our body politic. 385 U.S. 493, 500.

13 In general, only criminal sanctions are within privilege and testimony can be compelled despite the personal,
14 social, or economic costs to the witness. For example, a mother having no statutory evidentiary privilege could
15 be compelled to testify against her child and would not be able to plead the privilege against self-incrimination
16 unless she too feared a personal criminal sanction. If she persisted in her refusal to testify, she could be found
17 in contempt

18 [...skipped irrelevant sections...]

19 The privilege can be displaced by a grant of TESTIMONIAL [USE] IMMUNITY which guarantees that neither
20 the compelled testimony nor any fruits will be used against the witness. Given such immunity, the witness can
21 no longer fear incrimination and thus cannot plead the privilege against self-incrimination, 406 U.S. 441; 406
22 U.S. 472. Some states give such witnesses a broader form of TRANSACTIONAL IMMUNITY which protects
23 them not merely from use of their testimony but from any prosecution brought about relating to transactions
24 about which relevant testimony was elicited. see, e.g. N.Y. Crim. Proc. Law §50.10 (McKinney). Transactional
25 immunity was previously the federal standard, 18 U.S.C. §2514, but was replaced in 1970 by testimonial
26 immunity, 18 U.S.C. §6002. Immunity from federal prosecution may only be given by a federal prosecutor, not
27 a judge. As such, a witness may invoke a broad self-incrimination privilege in a civil suit, in which the federal
28 prosecutor is not involved. See 103 S. Ct. 608. Once granted immunity, a witness who refuses to testify can be
29 punished for **contempt**. The privilege against self-incrimination, like all constitutional rights, may be **waived**.
30 **Miranda warnings** are generally necessary before such a waiver will be found to qualify a **confession** as
31 admissible evidence for a criminal trial.

32 The rule does not extend to nontestimonial compulsion. Thus, blood tests may be compelled from the accused
33 because they are "noncommunicative," i.e., the evidence is considered physical or real and not testimonial so as
34 to invoke the protection of the privilege. On the same reasoning, the Court has permitted compelled **line-ups**,
35 388 U.S. 218, 221, and handwritten exemplars. 388 U.S. 263, 266.

36 22. Please keep a copy of this correspondence for the future in my administrative record, because I have stopped my state
37 income tax withholding and will not be paying any more state income tax in the future but I will be filing zero returns
38 or refunds to avoid willful failure to file charges, and these returns will be sent to a remailer service to protect my
39 privacy. This is your last opportunity to refute the positions advocated in this letter, or else the allegations and claims
40 contained in it shall constitute admitted facts on your part in accordance with the protocols established in the opening
41 paragraph of this letter and UCC 1.205. I ask that you resist the temptation to harass, threaten, stalk, or mail
42 threatening communications (and especially anonymous threatening communications) to me in the future about failure
43 to file state income tax returns when you have failed to establish my liability and the concept of me having any liability
44 is clearly in conflict with the content of your own California FTB form 590 as a resident of California.

45 23. The misinformation promoted by the FTB telephone support people as follows constitutes a Constructive Fraud upon
46 the sovereign Natural Born Citizens of California (but not "the State of California" or "this State") that is
47 unconscionable and pathetic and requires an immediate remedy by your agency. The fraud is perpetuated by:

- 48 23.1. Avoidance of talking about the legal foundations for their beliefs
49 23.2. Overdependence on incomplete and inaccurate FTB publications which do not have the force of law
50 23.3. Unwillingness to explain or clarification the legal in your publications (including the 540 booklet) about the
51 issues raised in this letter.

52 This fraud and extortion also makes you personally liable if you allow it to continue or don't expose it, as your
53 avoidance of exposing it constitutes a "conspiracy to commit fraud and extortion under the color of office", which is
54 punishable under the following codes (see <http://www.leginfo.ca.gov/calaw.html> to read them for yourself):

- 55 • 18 U.S.C. §241 Conspiracy Against Rights of Citizens
56 • Penal code §646.9(a): Stalking

- 1 • Penal code §182: Criminal Conspiracy; Acts Constituting; Punishment; Venue
2 • Penal code §§518-527: Extortion
3 • Penal code §523: Punishment for mailing threatening communications to effect extortion
4 • Penal code §§186.9-186.11: Money laundering, fraud, and embezzlement
5 • Civil Code §§3439-3439.12: Fraudulent Instruments and Transfers

6 I will have the benefit of the wisdom of 24,000 people who have read my writings at <http://famguardian.org> in
7 prosecuting you as well. In addition, such a “lawless” violation of due process will earn you and everyone at the FTB
8 who practices it a place in HELL! In Jesus’ (God’s) own words in Matthew 13:41-43 (and let’s not forget that
9 Matthew was the ONLY Apostle of Jesus who had been a tax collector and reformed his ways!):

10 *“The Son of Man will send out His angels, and they will gather out of His kingdom all things that offend, and
11 those who practice lawlessness, and will cast them into the furnace of fire. There will be wailing and gnashing
12 of teeth. Then the righteous will shine forth as the sun in the kingdom of their Father. He who has ears, let him
13 hear!”*

14 There’s clearly a warm spot waiting for you in HELL in a few years if you don’t heed what is in this letter, and perhaps
15 the end will come sooner than you think through God’s influence or your own arrogance and evil (this is NOT a threat,
16 but a good possibility and a reward for your deeds while employed with the FTB).

- 17 24. It would be an obvious violation of ethics, morality, good sense, Christian (and most other religious) virtues and
18 teachings, and integrity on your part, having learned and been exposed to the truths in this letter and not being able to
19 refute them, to not remind residents of California who have source addresses on their tax returns that are not in federal
20 areas within California that they are NOT liable for the payment of state income taxes and can keep all their money.

21 *“Therefore, to him who knows to do good [and has been exposed to the truth] and does not do it, to him it is
22 sin.” (Bible, James 4:17)*

23 It would also be a violation of the government code of ethics (as revealed in Enclosure (3) of Ref. (2)) to not bring
24 what you have learned in this letter to the attention of everyone you work with, and make sure they have read and
25 understand this letter as well and are properly applying the tax laws to respect the rights of residents of California to
26 NOT pay state income taxes. I therefore encourage you to approach your supervisor about the content of this letter and
27 request that you provide information about the FTB personnel you have exposed this letter. If you have further
28 questions about the truths in this letter, then you are encouraged to visit the website at <http://famguardian.org> and
29 download the free 1200+ page book on the subject of the income tax fraud entitled The Great IRS Hoax: Why We
30 Don't Owe Income Tax. That book will literally blow your mind when you finally understand the fraud that your
31 federal and state governments have pulled on us called the income tax. I guarantee you will never again view your
32 government the same after you read that book.

- 33 25. As I told Patrick of the Franchise Tax Board during Ref. (3) (station number 4436), I recognize that you might be
34 tempted to identify this affidavit as “frivolous”, as I understand that this approach is a commonplace scare (FUD-Fear,
35 Uncertainty, and Doubt) tactic used by your agency to perpetuate what is called the “Great Deception” documented in
36 chapter 5 of enclosure (4) of Ref. (2). Because each and every assertion made in this correspondence is founded in law
37 and backed up by extensive legal research and signed under penalty of perjury, however, that sort of label would be
38 entirely inappropriate, “frivolous”, and would unnecessarily aggravate and frustrate the effectiveness of any
39 administrative dealings we might have with each other in the future. For these reasons, I insist that all such
40 communication initiated by you and intended for me be in writing, and that they be sent only to my address above.
41 Such aggravation on your part (as indicated above) of the good faith dealings I am trying to establish with you would
42 only add to the legal fees and civil damages I might be likely to ask for later in the event there was a need to litigate to
43 protect my property rights under the 5th Amend of the U.S. Constitution. I’d have to say that it would be equally
44 “frivolous” and negligent on your part to implement any of the following unscrupulous FUD (Fear, Uncertainty, and
45 Doubt-scare) tactics:

- 46 • Referring to the FTB or IRS Publications in your response, which as I have said are completely irrelevant, as a
47 justification for any of your conclusions or findings, rather than relying entirely and only on the California Codes,
48 the U.S. Codes, or CFR’s as requested.
49 • Not responding to, or trying to stonewall this correspondence or the legal conclusions contained in it (which I am
50 told frequently happens), which is why it has been sent certified mail with a legal “Proof of Service”.

- 1 • Saying “the courts have repeatedly ruled against this or that argument” without referring explicitly to the state,
2 federal, or supreme court case number and matter name that proves your point, and explaining your legal analysis
3 of that case conclusively and completely.
- 4 • Arbitrarily refusing a refund without explanation or legal justification (a violation of the 5th Amendment and 6th
5 Amendment, which requires that I know the charges against me and can face my accuser and examine the
6 evidence.).
- 7 • Intimidation or threats or other types of “political posturing” you or the FTB might feel compelled to implement
8 in my case (not unlike that documented on page 11A of the USA Today Newspaper dated March 2, 2001).
- 9 • Not addressing the legal issues raised here directly in the event that your agency cannot refute them.

10 4. AFFIDAVIT OF RESCISSION OF PAST SIGNATURES

11 I, _____(name) , Citizen of _____(statename) (not “the State of _____a” defined in R&TC
12 Sections 6017 and 17018, which are synonymous) and domiciled in_____ (county) County,
13 _____ (statename), one of the American union States and “without” the United States defined in 26 U.S.C. §7701, do
14 hereby extinguish, rescind, revoke, cancel, abrogate, annul, nullify, discharge, and make void *ab initio* all signatures,
15 belonging to me, on all previously filed Internal Revenue Service, W-4 Forms (other than EXEMPT W-4's), 1040 Forms
16 (that are not part of Ref. (1)) and all California 540 Income Tax Forms and all powers of attorneys, real and implied,
17 connected thereto and over the period 1978 to 1999, on the grounds that my purported consent was not voluntarily and
18 freely obtained, but was made through mistake, duress, fraud, and undue influence exercised by your agency and my
19 employer. Pursuant to Contract Law: “All 1040 (not part of Ref. (1)) and W-4 Forms (other than EXEMPT W-4's) are,
20 hereby, extinguished by this rescission.”.

21 ***Rescission:** (Black's 6th Edition Law Dictionary) “To abrogate, annul, avoid, or cancel a contract; particularly,
22 nullifying a contract by the act of a party. The right of rescission is the right to cancel (rescind) a contract
23 upon the occurrence of certain kinds of default by the contracting party. To declare a contract void in its
24 inception and to put an end to it as though it never were. Russel v. Stephens, 191 Wash. 314, 71 P.2d 3031...A
25 rescission amounts to the unmaking of a contract, or an undoing of it from the beginning. It necessarily
26 involves a repudiation of the contract and a refusal of the moving party to be bound by it...”*

27 I was induced by fraud and duress to sign such forms and I was denied full disclosure of the voluntary nature of such forms.
28 I was mislead by those who knew, or should have known, into believing that filing such forms was mandatory and/or
29 implied, were unconscionable and grossly unfair to me. I was unduly influenced by the stronger bargaining power of my
30 employer, the Internal Revenue Service and the State Tax agency, and acted under an implied threat and fear of losing my
31 job and my property and out of fear of potential imprisonment for non-compliance. Any alleged consent is null and void as
32 it was given under duress, by mistake, and by fraud.

33 ***Duress:** (Black's Law Dictionary, 6th Edition, page 504) “Any unlawful threat or coercion used by a person to
34 induce another to act (or to refrain from acting) in a manner he or she otherwise would not (or would).
35 Subjecting person to improper pressure which overcomes his will and coerces him to comply with demand to
36 which he would not yield if acting as free agent. Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d
37 516, 519. Application of such pressure or constraint as compels man to go against his will, and takes away his
38 free agency, destroying power of refusing to comply with unjust demands of another. Haumont v. Security State
39 Bank, 220 Neb. 809, 374 N.W.2d 2,6.*

40 ***Duress may be a defense to a criminal act, breach of contract, or tort because an act to be criminal or one
41 which constitutes a breach of contract or a tort must be voluntary to create liability or responsibility***

42 *A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of
43 assent to a contract is induced by an improper threat by the other party that leaves the victim no reasonable
44 alternative, the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175.*

45 *As a defense to a civil action, it must be pleaded affirmatively. Fed.R.Civil P. 8(c).*

46 *As an affirmative defense in criminal law, one who, under the pressure of an unlawful threat from another
47 human being to harm him (or to harm a third person), commits what would otherwise be a crime may, under
48 some circumstances, be justified in doing what he did and thus not be guilty of the crime in question. See Model
49 Penal Code §2.09. See also Coercion; Economic duress; Extortion; Undue influence.”*

1 Below is a list of the types of compulsion and duress applied by you and the IRS which have restricted the free exercise of
2 my Fifth Amendment rights and has caused me in the past to file 540 and 1040 forms involuntarily and under duress:

- 3 • Your threatening correspondence of Ref. (1) above, in which you threatened \$1,000 in fines for allegedly frivolous
4 returns, a 25% penalty for failure to file a return by the due date, even though I provided a return that I still say is
5 accurate in Ref. (2). A \$69 enforcement fee. This kind of disrespectful, threatening, and harassing correspondence
6 does not permit me to sign anything voluntarily that I might send to you.
- 7 • Penalties under sections 19131-19132 and 19177 through 19179 of the California R&TC:
8 ○ 19131 Failure to file
9 ○ 19132 Penalties
10 ○ 19177 Abusive tax shelters
11 ○ 19178 Aiding or abetting understatement of tax liability
12 ○ 19179 Frivolous returns
- 13 • Scare stories from my coworkers and friends about mistreatment by the Franchise Tax Board and the Internal Revenue
14 Service, including strong-arm tactics like your Ref. (1), levies, liens, and seizures.
- 15 • 26 U.S.C. §7201: Attempt to evade or defeat tax (up to \$100,000 fine or imprisonment not more than 5 years along
16 with attorney fees).
- 17 • 26 U.S.C. §7203: Willful Failure to File (fine up to \$25,000 or imprisonment for one year or both)
- 18 • Hundreds of different penalties for late filing or underpayment, as documented in Part 20 of the Internal Revenue
19 Manual, available at: <http://www.irs.gov/irm/part20/index.html>
- 20 • IRS Liens and levies being imposed for nonpayment of taxes.
- 21 • Receipt of threatening mail communications from the IRS (e.g. CP-515 "Notice of Deficiency" and subsequent Notice
22 of Lien and Levy").
- 23 • Constant anxiety from and harassment by IRS agents (by telephone and otherwise).

24 I would be committing perjury to submit another state income tax return and state that it was "voluntary", or without
25 putting "duress" or "distraint" near my signature. Let's define the word "voluntary" for the record to remove all doubt:

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

32 [Black's Law Dictionary, 6th Edition, page 1575]

33 Notwithstanding any information which you may have to the contrary, any forms that have been filed, and any implied
34 quasi contracts that you may feel you have with me, were filed illegally and unlawfully and are without force/and or effect.

35 I further revoke, rescind, and make void *ab initio* all powers of attorney pertaining to me for any and all
36 governmental/quasi/colorable agencies and/or Departments created under the authority of Art. I, Sec. 8, Cl. 17, and/or Art.
37 IV, Sec. 3, Cl. 2 of the Constitution of the United States.

38 It is (and always has been) my desire that any elections I might make relative to federal income taxes not be allowed to
39 impact any of my state returns, including any alleged elections described in 26 CFR § 1.871-10 that might have been made
40 to treat my income as "effectively connected with a trade or business in the United States". I am sorry if I did not
41 communicate this to you sooner or if you may have missed such an intent earlier expressed.

42 **5. REVOCATION OF 26 CFR § 1.871-10 ELECTION:**

43 In accordance with 26 CFR § 1.871-10(d)(2)(iii), this Legal Notice has been submitted to the IRS in pursuit of a Revocation
44 of Election to treat any or all of my income from real property as a federal nonresident alien from being considered by the
45 IRS as "effectively connected with a trade or business in the 'United States'", as defined in 26 U.S.C. §7701. It is provided
46 to you as well for your information, in the event that it impacts my state income tax liability. Information about myself in
47 fulfillment with the above CFR is as follows:

1 6. Name: _____
2 7. Address: _____
3 8. Former SSN (no longer active): _____
4 9. Applicable taxable year(s): Current and all prior tax years
5 10. Grounds for the request: My constitutional right to life, liberty, pursuit of happiness, privacy, respect, the fruits of my
6 common right labors under common law, and the right to own and control property (including labor and the fruits of
7 my labor) without any interference from government.

8 This Legal Notice is by no means an admission in any way that I ever made a Election to treat any of my income or assets
9 as "effectively connected with a trade or business in the United States", but instead is submitted to ensure that my status is
10 properly reflected in your records and that you do indeed concur with and respect this notification. I do not now nor have I
11 ever lived in the 'United States' as defined in 26 U.S.C. §7701, nor do I have any intentions of doing so in the future. I am
12 sorry if I ever gave you the idea that I did by, for instance, mistakenly filing an IRS form 1040 in the past, which was the
13 incorrect form.

14 Please note that I already have an IRS form W-8 on file with my employer and have accurately declared myself to be a
15 Nonresident Alien. I reside outside the foreign jurisdiction to which the Internal Revenue Code (IRC) operates, which is
16 the District of Columbia and federal territories:

17 *"The United States government is a foreign corporation with respect to a state."*
18 *[N.Y. re: Merriam, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287]*

19 *"The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from
20 the express assent of the states by whom the cessions are made. It could be derived in no other manner; because
21 without it, the authority of the state would be supreme and exclusive therein," 3 Wheat., at 350, 351.
22 [Bevans v. United States, 16 U.S. 336 (1818)]*

23 *"State: The term "State" shall be construed to include the **District of Columbia**, where such
24 construction is necessary to carry out provisions of this title."
25 [26 U.S.C. §7701(a)(10)]*

26 *United States: The term "United States" when used in a geographical sense includes [is limited to] only the
27 States [the District of Columbia and other federal territories within the borders of the states] and the District of
28 Columbia."*
29 *[26 U.S.C. §7701(a)(9)]*

30 *"A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply
31 only within the territorial jurisdiction of the United States."*
32 *[U.S. v. Spelar, 338 U.S. 217 at 222 (1949)]*

33 *"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign
34 occupying the position analogous to that of other sovereigns in the family of nations. It may designate the
35 territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends, or it may be the
36 collective name of the states which are united by and under the Constitution."
37 [Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]*

38 *Foreign Laws: "The laws of a foreign country or sister state."
39 *[Black's Law Dictionary, 6th Edition, p. 647]**

40 *Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
41 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
42 action is brought; and hence, one state of the Union is foreign to another, in that sense."
43 *[Black's Law Dictionary, 6th Edition, p. 648]**

44 *Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words includes and
45 including as: "(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But
46 granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by
47 introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise
48 more limited, preceding general language...The word 'including' is obviously used in the sense of its
49 synonyms, comprising; comprehending; embracing."*

1 “Includes is a word of limitation. Where a **general term** in Statute is followed by the word, ‘including’ the
2 primary import of the specific words following the quoted words is to indicate restriction rather than
3 enlargement. **Powers ex re. Coven v. Charron R.I.**, 135 A. 2nd 829, 832
4 [Definitions-Words and Phrases pages 156-156, Words and Phrases under ‘limitations’.]

5 “In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by
6 implication beyond the clear import of the language used, or to enlarge their operations so as to embrace
7 matters not specifically pointed out. In case of doubt they are construed most strongly against the government
8 and in favor of the citizen.”
9 [Gould v. Gould, 245 U.S. 151, at 153]

10 Thank you for your prompt and expeditious processing of this Revocation of Election. Please forward your certification
11 and response to my address above. I respectfully request that you give a detailed explanation and legal justification of any
12 determination or basis you might make regarding the disposition of this notification. This includes citing any authority you
13 are exercising and the regulation or statute from which it derives, as well as any court cites, Treasury Decisions, etc that
14 may be relevant to the foundation of your delegated authority for making a determination of disposition. This letter shall
15 serve as formal legal notice that if you DO NOT respond within 45 days, then by your default and silence, the Revocation
16 of Election is granted and there is no need to further contact us.

17 I affirm, under penalty of perjury, under the Common Law of America, without the "United States", that the foregoing is
18 true and correct, to the best of my current information, knowledge, and belief, per 28 U.S.C. §1746(1); and

19 **6. EXPATRIATION FROM FEDERAL (but not country) U.S.** CITIZENSHIP:**

20 I, Family Guardian Fellowship, a Sovereign Natural Born Citizen of California, do hereby voluntarily relinquish any
21 presumptive 14th Amendment citizenship status and any privileges and immunities granted therein from the date of my birth
22 to the present. I retain my natural born status of a Citizen of one of the several union States of America under the
23 Constitution and law, and my Citizenship in these United States of America. I preserve all my unalienable Rights that are
24 inherent from my Creator, at all times. I waive no rights at any time, including by operation of any implied contract
25 asserted by the government. As a Natural Born Sovereign Citizen of the state, I have the same measure of citizenship in
26 my country as our founding fathers and early citizens had, including Abraham Lincoln, George Washington, and Thomas
27 Jefferson, all of whom had no 14th Amendment citizenship because there was no 14th Amendment at the time they were
28 alive.

29 Accordingly, the status of my voter registration, IRS filing status, etc, have been updated to reflect the above
30 considerations, and I have filed (or soon will file) with the U.S. Attorney General and the U.S. Secretary of State pursuant
31 to 8 U.S.C. §1481(a)6 a formal affidavit of Renunciation of 14th Amendment federal citizenship. These acts and a formal
32 notice in the newspaper complete the expatriation process.

33 I, do hereby declare my right to expatriate as absolute and declare that I expatriated from the municipal corporation of the
34 District of Columbia as of the date of my birth and thereby voluntarily relinquished any res in trust, existing by operation of
35 any presumptions about my citizenship, to the foreign jurisdiction known as the municipal corporation of the District of
36 Columbia, a democracy, and thereby return to the Constitutional Republic envisioned by our founding fathers. Any and all
37 past and present political ties implied by operation of law or otherwise in trust with the democracy as a consequence of any
38 presumed citizenship ties I might have, is hereby dissolved.

39 “Almost a century ago, Congress declared that “the right of expatriation [including expatriation from the
40 District of Columbia or “U.S. Inc”, the corporation] is a natural and inherent right of all people,
41 indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness,” and decreed that
42 “any declaration, instruction, opinion, order, or decision of any officers of this government which denies,
43 restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the fundamental
44 principles of this government.” 15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940).¹⁷^[1] Although
45 designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress
46 “is also broad enough to cover, and does cover, the corresponding natural and inherent right of American
47 citizens to expatriate themselves.” Savorgnan v. United States, 1950, 338 U.S. 491, 498 note 11, 70 S. Ct. 292,
48 296, 94 L. Ed. 287.¹⁸^[2] The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of

1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation which stands unrepealed." *Id.*, 338 U.S. at pages 498-499, 70 S. Ct. at page 296. That same light, I think, illuminates 22 U.S.C.A. § 211a and 8 U.S.C.A. § 1185." *Walter Briehl v. John Foster Dulles*, 284 F2d 561, 583 (1957).

4 The U.S. supreme Court has declared in the case of *Hooven and Allison v. Evatt*, 324 U.S. 652, 1945 that:

The term 'United States' may be used in any one of several senses. It may be merely [1] the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States extends [324 U.S. 652, 672], or [3] it may be the collective name of the states which are united by and under the Constitution.

9 Be advised that I am not expatriating from "United States" the country (the first definition), but simply the municipal
10 corporation located in District of Columbia and federal territories only, which is the second definition identified above.
11 Consequently, there is no way that I can meet the definition within the California R&TC of someone who lives in the "the
12 State of California" or "this State", within the meaning of R&TC section 6017 or 17018, which are synonymous.

13 Very Respectfully,

17
18 <<NAME>>
19 All Rights Reserved without Prejudice, U.C.C. §1-207
20 Private Attorney General, *Sui Juris*

PROOF OF SERVICE

I do hereby certify that I am an adult over 18 years of age and have served _____ (name of agency or person served) with a true copy of the within document (circle one) [personally]/[by Certified Mail with Return Receipt Requested]/[by dropping a sealed envelope in a sealed postal box] to the address above, from

I further certify that the person originating this document is personally known to me and his identity has been proven by presentation of his Driver's license and military ID card.

33 Date:

(Signature of person serving)

1

ENCLOSURE (1)

2 Family Guardian Fellowship
3 548-17-5430
4 7940 Rufus Court
5 San Diego, Calif (92129)
6 Phone: 858-538-6607
7 July 11, 2001
8
9 Patrick, Station number 4436
10 Franchise Tax Board
11 PO Box 942840
12 Sacramento, Calif (94240-0000)

13 **VERIFIED AFFIDAVIT OF DEFAULT**
14
15
16 STATE OF CALIFORNIA)
17)
18 COUNTY OF SAN DIEGO)
19
20 Affiant, having first hand knowledge concerning the facts contained herein, provides this Verified Affidavit of Default to
21 Patrick (station number 4436) of the California Franchise Tax Board. Affiant hereby deposes and states the facts as stated
22 herein and attests that this Affidavit is true, correct, and complete.

23 1. That the affiant, Family Guardian Fellowship, did mail to the Franchise Tax Board Affidavit(s), entitled "Request for
24 Refund Affidavit for Calendar Years 1998 to 2000", certified mail, dated April 11, 2001, at the above address, on 11
25 April, 2001. This affidavit included 3 enclosures and a claim of no tax liability.
26 2. Said Affidavit(s) by Agency as evidenced by Certified mail receipt number #7000-0520-0018-7112-2486.
27 3. No response by the California Franchise Tax Board, or any other lawfully delegated representative of the said Agency
28 and/or department has ever been received refuting the claims made in the aforesaid Affidavit.
29 4. The Franchise Tax Board was granted 45 days in which to respond to the facts stated in the Affidavit(s) and *did not*
30 refute them during that time period, thereby "defaulting" on May 26, 2001.

31 ***Default having occurred, whereas the Franchise Tax Board employee(s) failed to respond to said Affidavit(s), the
32 following facts are hereby established in accordance with the Uniform Commercial Code, section 1-205:***

33 1. Divestiture, dispositive facts are established by the California Franchise Tax Board, respecting facts stated in said
34 Affidavit(s), wherein they had the opportunity and "failed to plead," and thereby have extinguished the right to
35 proceed against Claimant in this matter.
36 2. The facts contained within the said Affidavit(s) are considered accurate, as they have not been rebutted, by
37 counter-affidavit, by someone competent to know the law, within the forty five (45) days required. All matters not
38 denied are affirmed.
39 3. Agency/Department failed to issue or maintain documents as required.
40 4. Franchise Tax Board, by defaulting to the said Affidavit(s) has been deemed to have waived all rights allegedly
41 claimed against Family Guardian Fellowship respecting unlawful assessment or collection of alleged taxes or
42 penalties owed for years 1998 through 2000 and agrees to refund all taxes paid.

43
44 I hereby attest and affirm, under the penalties of perjury, under the laws of California that, to the best of my/our knowledge
45 and belief, the above Affidavit is true, correct, and complete.

46

1 Signed,
2
3
4
5
6 Family Guardian Fellowship

1
2 **3.11 Tax Examination/Audit Forms**
3 **3.11.1 Certified Letter of 32 Questions to Send to IRS BEFORE the Audit Begins**

4 This letter of 32 questions is to be mailed prior to the commencement of an IRS Audit. The questions will help stop the
5 audit in its tracks.

- 1 13) Show and prove that all other administrative steps required by the Internal Revenue Code (IRC) have been followed to
2 the letter of the law (*Martin v. Chandis*, 128 F2d 731; *US v. Powell*, 379 US 48).
- 3 14) Show and prove that after initial investigation, the Secretary or his delegate has determined that further examination is
4 necessary and warranted (*US v. Powell*, 379 US 48; *US v. Cooppers & Lybrand*, F Supp 942; *US v. Williams*, 337 F Supp
5 1114; *Sherer v. Cullen*, 481 F2d 945).
- 6 15) Show and prove that the Citizen has been properly notified that further examination is necessary (*US v. Powell*, 379 US
7 48; IRC Section 7605[b]).
- 8 16) State the exact reason(s), in detail, for the examination of each year specific information is requested (*US v. Third
9 Northwestern National Bank*, 102 F Supp 879; FOIA).
- 10 17) State whether there is a misconception and/or mistake in the tax return for each year that information is requested (*US
11 v. Powell*, 379 US 48; *US v. Wright Motor Co.*, 536 F2d 1090).
- 12 18) State exactly wherein the mistake lies, or if in fact one exists (*US v. London Insurance Agency, Inc.* 72-2 T.C.; *US v.
13 Powell*, 379 US 48; *Hubner v. Tucker*, 245 F2d 35).
- 14 19) Specify exactly which item(s) of income or expense item(s) is (are) in question on the tax return(s), if any. (same as #
15 18).
- 16 20) State why the specific income and/or expense item is in question, or is being examined (same as # 18).
- 17 21) Explain why and what issue in law or in fact is questioned, if any (FOIA; *US v. McCarthy*, 514 F2d 368).
- 18 22) State the name, address, and telephone number of any person or persons informing you of any questions or concern
19 involved in any item or any tax return or any activity of the Citizen (Sixth Amendment; *US v. Zack*, D.C. Nev 4/20/74;
20 *Favre v. Henderson*, 409 US 942; FOIA).
- 21 23) State exactly what was said, either verbal and/or written concerning any item, tax return or activity of the Citizen by
22 any person(s) informing or directing you to conduct an examination, directly, and/or indirectly (Same as # 22).
- 23 24) State and prove that the Citizen is not being subjected to an examination based on or for any political, ideological,
24 harassment, pressure tactic, or bad-faith purpose, and is not being singled out for prosecution as an example to other
25 Citizens for any reason (*US v. Powell*, 379 US 48; *US v. Wright Motor Co.*, 536 F2d 1090; *US v. McCarthy*, 514 F2d 368;
26 *US v. Roundtree*, 420 F2d 845; *Chaukin v. Alexander*, 401 F Supp 817; FOIA).
- 27 25) State and explain why the examination can not and will not amount to an inquisition or arbitrary inquiry on the part of
28 the examiner (*Local 174 International Brotherhood of Teamsters v. US*, 240 F2d 387; *US v. McKay*, 372 F2d 174; *US v.
29 Powell*, 379 US 48; *US v. Michigan Bell Telephone Co.*, 415 F2d 1284; *US v. Third Northwestern Bank*, 102 F Supp 879).
- 30 26) State and explain why IRC Section 7605 [b] does not apply to any examination where "...No taxpayer shall be subjected
31 to unnecessary examination or investigation..." (*Pacific Mills v. Kenefick*, 99 F2d 188).
- 32 27) State the exact methods used, either past and/or present to gather information concerning this Citizen, and whether
33 information was gathered through the use of surveillance, telephone wire-tapping, mail coverage, interviews, illegal entry,
34 informers, spies, or otherwise (FOIA; *US v. Wright Motor Co.*, 536 F2d 1090; *Sherer v. Cullen*, 481 F3d 945).
- 35 28) State whether the verification of specific deductions would be the limited scope of the examination (*US v. Powell*, 379
36 US 48).
- 37 29) It is my intent to tape record the examination. Please state and explain any objection to the use of electronic recorder(s)
38 during the pursuit of this examination (Internal Revenue Manual, 4.10.3.2.5 (05-14-1999)).

- 1 30) State whether the examiner would be prejudiced against a Citizen who arranges his affairs to minimize his taxes as the
2 law permits(*Gregory v. Helvering*, 293 US 465).
- 3 31) Show and prove to this Citizen how the IRS Commissioner has jurisdiction over any subject matter concerning this
4 Citizen (*Hale v. Hinkle*, 201 US 43; *Murdock v. Pa.*, 319 US 105; *US v. LaSalle Bank*, 437 US 298; 26 U.S.C. §6011).
5 Provide a copy of the Delegation of Authority Order (DOA) which specifically authorizes you and your supervisor to:
 - 6 Enforce collections on U.S. citizens with income in the 50 states (not foreign income).
 - 7 Adjudicate income tax returns and make assessments.
- 8 32) Unless otherwise shown, this Citizen hereby pleads and does give public notice that the IRS Commissioner has an
9 absence of jurisdiction over this Citizen's person (Same as # 31)
- 10 Sincerely,
- 11
- 12 <>NAME>>
- 13 All rights reserved without prejudice, UCC 1-207

1

2 3.11.2 Form 1099

- 3 This form is used to explain the purpose of an IRS form 1099. It helps make the distinction between income and “gross
4 income” or “taxable income”. IRS routinely ignores the distinction between these and you often need to emphasize this
5 distinction.

1

Form 1099

2 "(a) Returns regarding remuneration for services

3 If - (1) any service-recipient engaged in a trade or business pays in the course of such trade or business during any
4 calendar year **remuneration** to any person for services performed by such person, and (2) the aggregate of such
5 remuneration paid to such person during such calendar year is \$600 or more, then the service-recipient **shall make a**
6 **return**, according to the forms or regulations prescribed by the Secretary..." [26 U.S.C. §6041A]

7

8 "(a) Returns regarding remuneration for services-

9 In general. If- (i)Any service-recipient engaged in a trade or business pays in the course of that trade or business during
10 any calendar year after 1982 **remuneration** to any person for services performed by that person, and (ii) The aggregate
11 amount of remuneration paid to such person during such calendar year is \$600 or more, Then the service-recipient **shall**
12 **make a return** in accordance with paragraph (e) of this section...

13 For purposes of this paragraph (a)(i) only, the term **remuneration does not include** amounts paid to any person for
14 services performed by such person if the service-recipient knows that such amounts are **excludable from the gross income**
15 of the person performing such services." [26 CFR § 1.6041A-1 (proposed)]

1

2 **3.11.3 Technical Advice**

3 This form is useful during an IRS tax examination or audit. It establishes the legal basis for the definition of Technical
4 Advice.

1

Technical Advice

2
3
4
5

"[T]echnical advice' means advice or guidance as to the interpretation and proper application of internal revenue laws, related statutes, and regulations, to a specific set of facts, furnished by the National Office upon request of a district office in connection with the examination of a taxpayer's return or consideration of a taxpayer's return claim for refund or credit." [26 CFR § 601.105(b)(5)(i)(a)]

6
7
8

"A **technical advice** memorandum represents an expression of the views of the Service as to the **application of law, regulations**, and precedents to the facts of a specific case, and is issued primarily as a means of assisting district officials in the examination and closing of the case involved." [26 CFR § 601.105 (b)(5)(viii)(a)]

9
10
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13

"The Assistant Commissioner (Technical), acting under a delegation of authority from the Commissioner of Internal Revenue, is exclusively responsible for providing technical advice in any issue involving the establishment of basic principles and rules for the uniform interpretation and application of tax laws [other than ATF taxes]. This authority has been largely redelegated to subordinate officials." [26 CFR § 601.105(b)(5)(i)(d)]

14
15
16
17
18

"[W]hile the case is under the jurisdiction of the district director, **a taxpayer or his/her representative may request** that an issue be referred to the National Office for technical advice on the grounds that... the issue is so unusual or complex as to warrant consideration by the National Office... [T]axpayers are encouraged to make written requests setting forth the facts, law, and argument with respect to the issue, and reason for requesting National Office advice..." [26 CFR § 601.105(b)(5)(viii)]

19
20
21
22

"If the taxpayer initiates the action to request advice, and his statement of the facts and point or points at issue are not wholly acceptable to the district officials, the taxpayer will be advised in writing as to the areas of disagreement... If agreement cannot be reached, both the statements of the taxpayer and the district official will be forwarded to the National Office." [26 CFR § 601.105(b)(5)(iii)(d)]

1

2 3.11.4 Sources of Income

- 3 This form is useful during an IRS tax examination or audit. It establishes a legal basis for the definition of sources of
4 income that are subject to income taxes.

1 Sources of Income

2 "Sec. 61. **Gross income defined**

3 (a) *General definition*

4 Except as otherwise provided in this subtitle, gross income means all **income** from whatever **source** derived,
5 including (but not limited to) the following items:

6 (1) Compensation for services...; (2) Gross income derived from business; (3) Gains derived from dealings in
7 property; (4) Interest; (5) Rents; (6) Royalties; (7) Dividends; [more items listed]" [26 U.S.C. §61]

8

9 "Income from **sources** -

10 Within the United States, see **section 861** of this title"

11 [Cross-reference under 26 U.S.C. §61 in full version of Title 26]

12

13 "**Determination of sources of income** - Table of contents

14 Sec. 1.861-1 Income from sources within the United States.

15 (a) Categories of income. Part I (**section 861 and following**), subchapter N, chapter 1 of the Code,
16 and the regulations thereunder **determine the sources of income for purposes of the income**
17 **tax**." [26 CFR § 1.861-1]

18

19 "Income tax

20 **Sources** of income

21 **Determination**, 26 § **861** et seq...

22 Within the U.S., 26 § **861**" [Index of the United States Code]

23 "Income from **sources** inside or outside U.S., **determination of sources of income**, 26 CFR §1
24 (**1.861-1--1.864-8T**)."
[Index of the Code of Federal Regulations]

1

2 **3.11.5 26 U.S.C. Sec. 61**

3

1 -CITE-

2 26 USC Sec. 61 01/26/98

4 -EXPCITE-

5 TITLE 26 - INTERNAL REVENUE CODE

6 Subtitle A - Income Taxes

7 CHAPTER 1 - NORMAL TAXES AND SURTAXES

8 Subchapter B - Computation of Taxable Income

9 PART I - DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, TAXABLE
10 INCOME, ETC.

11

12 -HEAD-

13 Sec. 61. Gross income defined

14

15 -STATUTE-

16

17 (a) General definition

18 Except as otherwise provided in this subtitle, gross income means
19 all income from whatever source derived, including (but not limited
20 to) the following items:

- 21 (1) Compensation for services, including fees, commissions,
22 fringe benefits, and similar items;
23 (2) Gross income derived from business;
24 (3) Gains derived from dealings in property;
25 (4) Interest;
26 (5) Rents;
27 (6) Royalties;
28 (7) Dividends;
29 (8) Alimony and separate maintenance payments;
30 (9) Annuities;
31 (10) Income from life insurance and endowment contracts;
32 (11) Pensions;
33 (12) Income from discharge of indebtedness;
34 (13) Distributive share of partnership gross income;
35 (14) Income in respect of a decedent; and
36 (15) Income from an interest in an estate or trust.

37 (b) Cross references

38 For items specifically included in gross income, see part II
39 (sec. 71 and following). For items specifically excluded from gross income, see part III (sec. 101 and following).

40

41 -SOURCE-

42

43 (Aug. 16, 1954, ch. 736, 68A Stat. 17; July 18, 1984, Pub. L. 98-369, div. A, title V, Sec. 531(c), 98 Stat. 884.)

44

45 -MISC1-

46 AMENDMENTS

47 [Amendments deleted]

48

49 -CROSS-

50 CROSS REFERENCES

51 Capital gains and losses, see section 1201 et seq. of this title.

52 Guaranteed payments to partner for services or use of capital considered as made to one not member of partnership for
53 purposes of this section, see section 707 of this title.

54 Income from sources -

55 Within the United States, see section 861 of this title.

- 1 Without the United States, see section 862 of this title.
- 2 Items specifically excluded from gross income -
- 3 Certain death benefits, see section 101 of this title.
- 4 Income from discharge of indebtedness, see section 108 of this title.
- 5 Items specifically included in gross income -
- 6 Alimony and separate maintenance payments, see section 71 of this title.
- 7 Annuities; certain proceeds of endowment and life insurance contracts, see section 72 of this title.
- 8 Recipients of income in respect of decedents, see section 691 of this title.
- 9 Trust income attributable to grantors and others as substantial owners includible in gross income, see section 671 of this title.
- 10

1

2 **3.11.6 IRM Sec. 7.2.9.8-05/14/99: Importance of Court Decisions**

3 This law is useful in contradicting the IRS in using other Tax Court rulings as a precedent or example of how any other
4 case will be handled.

- 1 Internal Revenue Manual 4.10.7.2.9.8 05/14/99
- 2 Importance of Court Decisions
- 3
- 4 1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by
- 5 either examiners or taxpayers to support a position.
- 6
- 7 2. **Certain court cases lend more weight to a position than others.** A case decided by the U.S. Supreme Court becomes
- 8 the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow
- 9 Supreme Court decisions. **For examiners, Supreme Court decisions have the same weight as the Code.**
- 10
- 11 3. Decisions made by lower courts, such as **Tax Court**, District Courts, or Claims Court, **are binding on the Service only**
- 12 **for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter
- 13 its position for other taxpayers.

1

2 **3.11.7 Self-Employment Tax**

3 This handout is useful during an IRS examination for the purposes of establishing the amount of self-employment tax
4 owed.

1 Self-Employment Tax

- 2 "In addition to other taxes, there shall be imposed for each taxable year, on the self-employment income of every
3 individual, a tax..." [26 U.S.C. §1401(a)]
- 4 "The term 'self-employment income' means the net earnings from self-employment derived by an individual..." [26 U.S.C.
5 §1402(b)]
- 6 "The term 'net earnings from self-employment' means the gross income derived by an individual from any trade or
7 business carried on by such individual, less the deductions allowed by this subtitle..." [26 U.S.C. §1402(a)]
- 8 "Except as otherwise provided in this subtitle, gross income means all income from whatever source derived..." [26 U.S.C.
9 §61] (26 U.S.C. §1401 is in Subtitle A)

1

2 3.11.8 Exempt Income

- 3 This form is useful during an IRS examination for the purposes of establishing exempt income.

1

Exempt Income

- 2 A "class of gross income" "may consist of one or more items... of gross income enumerated in section 61." [26 CFR §
3 1.861-8(a)(3)]

4 "[P]aragraph (d)(2) of this section... provides that a class of gross income may include excluded income." [26
5 CFR § 1.861-8(b)(1)]

6 (26 CFR § 1.861-8(d)(2) redirects the reader to 26 CFR § 1.861-8T(d)(2).)

7 "(ii) Exempt income and exempt asset defined--(A) In general. For purposes of this section, the term
8 exempt income means any income that is, in whole or in part, exempt, excluded, or eliminated for
9 federal income tax purposes." [26 CFR § 1.861-8T(d)(2)(ii)]

10 "(iii) Income that is not considered tax exempt. The following items are not considered to be exempt,
11 eliminated, or excluded income and, thus, may have expenses, losses, or other deductions allocated
12 and apportioned to them:

- 13 (A) In the case of a **foreign** taxpayer...
14 (B) In computing the combined taxable income of a **DISC or FSC**...
15 (C) For all purposes under **subchapter N** of the Code... the gross income of a **possessions**
16 corporation...
17 (D) **Foreign earned income** as defined in section 911..." [26 CFR § 1.861-8T(d)(2)(iii)]

18 This derived from older regulations, showing that the Constitution exempts some income not exempted by statute.

19 "Sec. 29.21-1. Meaning of net income.
20 The tax imposed by chapter 1 is upon income. Neither income exempted by statute or fundamental law [the
21 Constitution]... enter into the computation of net income as defined by section 21." [26 CFR § 29.21-1 (1945)]

22 "Sec. 29.22(b)-1. Exemption--Exclusions from gross income.
23 Certain items of income specified in section 22(b) are exempt from tax and may be excluded from gross
24 income... No other items are exempt from gross income except (1) those items of income which are, under the
25 Constitution, not taxable by the Federal Government..." [26 CFR § 29.22(b)-1 (1945)]

26 Similar to the current 26 CFR § 1.861-8T(d)(2) (cited above), the older regulations defining "gross income" specifically
27 listed what is not exempt by statute or the Constitution.

28 "Sec. 29.22(a)-1. What included in gross income.
29 Gross income includes in general compensation for personal and professional services, business income, profits
30 from sales of and dealings in property, interest, rent, dividends, and gains, profits, and income derived from any
31 source whatever, unless exempt from tax by law. (See section 22(b) [see citation above] and 116.)... Profits of
32 citizens, residents, or domestic corporations derived from sales in foreign commerce must be included in their
33 gross income; but special provisions are made for nonresident aliens and foreign corporations by sections 211
34 to 237, inclusive, and, in certain cases, by section 251 for citizens and domestic corporations deriving income
35 from sources within possessions of the United States." [26 CFR § 29.22(a)-1 (1945)]

36 (These activities match the activities listed in the older regulations under Section 119 of the 1939 Code, which is the
37 predecessor of the current Part I of Subchapter N.)

1

2 **3.11.9 Requirement To File A Return**

- 3 This form is useful as a handout during an IRS examination and shows the legal requirements behind filing a return.

1

Requirement to File a Return

- 2 "Every person liable for any tax imposed by this title... shall keep such records, render such statements, make such returns,
3 and comply with such rules and regulations as the Secretary may from time to time prescribe." [26 U.S.C. §6001]
- 4 "When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title... shall
5 make a return or statement according to the forms and regulations prescribed by the Secretary." [26 U.S.C. §6011]
- 6 "Every person subject to any tax... under Subtitle A of the Code, shall make such returns or statements as are required by
7 the regulations in this chapter."
- 8 [26 CFR § 1.6011-1]
- 9 "Returns with respect to income taxes under subtitle A shall be made by the following:... (1)(A) Every individual having for
10 the taxable year gross income which equals or exceeds the exemption amount..." [26 U.S.C. §6012]
- 11 "[An individual] entitled to make a joint return... must file an income tax return only if his gross income received during his
12 taxable year, when combined with the gross income of his spouse received during his taxable year, is \$2,500 or more."
13 [26 CFR § 1.6012-1(a)(2)(iii)(b)]

1

2 3.11.10 Form 1099 Not Proof of "Gross Income" Received

3 This form is useful as a handout during an IRS tax examination. It establishes a legal basis for the position that receipt of a
4 form 1099 does NOT establish any proof whatsoever of "gross income" received.

1 **Form 1099 Not Proof of "Gross Income" Received**

2 "(a) Returns regarding remuneration for services

3
4 If - (1) any service-recipient engaged in a trade or business pays in the course of such trade or business during
5 any calendar year remuneration to any person for services performed by such person, and (2) the aggregate of
6 such remuneration paid to such person during such calendar year is \$600 or more, then the service-recipient
7 shall make a return..." [26 U.S.C. §6041A]

8 (Both the above statute and 26 U.S.C. §6041, the two sections related to the filing of Form 1099, make no
9 mention at all of "gross income.")

10 "(a) Returns regarding remuneration for services-

11 In general. If- (i)Any service-recipient engaged in a trade or business pays in the course of that trade or
12 business during any calendar year after 1982 remuneration to any person for services performed by that
13 person, and (ii) The aggregate amount of remuneration paid to such person during such calendar year is \$600
14 or more, Then the service-recipient shall make a return in accordance with paragraph (e) of this section...

15 For purposes of this paragraph (a)(i) only, the term remuneration does not include amounts paid to any person
16 for services performed by such person if the service-recipient knows that such amounts are excludable from the
17 gross income of the person performing such services." [26 CFR § 1.6041A-1 (proposed)]

1

2 3.11.11 Demanding More Than Required By Law

3 This form is a very useful intimidation tactic for use against IRS agents during a tax examination. It establishes basis in
4 law for assessing criminal penalties and fines against IRS agents who try to collect more than they owe from a taxpayer or
5 more than the law requires. It is based on 26 U.S.C. §7214

1
2

Demanding More Than Required By Law

3 "Sec. 7214. Offenses by officers and employees of the United States
4 (a) Unlawful acts of revenue officers or agents
5 Any officer or employee of the United States acting in connection with any revenue law of the United States -
6 (1) who is guilty of any extortion or willful oppression under color of law; or
7 (2) who knowingly demands other or greater sums than are authorized by law...
8 shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined... or
9 imprisoned... or both." [26 U.S.C. §7214]

10 "An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of
11 property without due process of law, in violation of the Fifth Amendment to the U.S. Constitution." [26 CFR §
12 601.106(f)(1)]

13 "[T]he Commissioner of Internal Revenue shall terminate the employment of any employee of the Internal
14 Revenue Service if there is a final administrative or judicial determination that such employee committed any
15 act or omission described under subsection (b)...
16 (b) Acts or Omissions.--The acts or omissions referred to under subsection (a) are...
17 (3) with respect to a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service, the
18 violation of - (A) any right under the Constitution of the United States...
19 (6) violations of the Internal Revenue Code of 1986, Department of Treasury regulations, or policies of the
20 Internal Revenue Service (including the Internal Revenue Manual) for the purpose of retaliating against, or
21 harassing, a taxpayer, [or] taxpayer representative..." [Section 1203, IRS Restructuring and Reform Act of
22 1998]

23 "If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the
24 Internal Revenue Service recklessly or intentionally disregards any provision of this title, or any regulation
25 promulgated under this title, such taxpayer may bring a civil action for damages against the United States."
26 [26 U.S.C. §7433]

1

2 3.11.12 What is Binding On The IRS

- 3 This form is useful during an IRS tax examination or audit. It establishes the legal basis for the hierarchy or precedence of
4 laws that the IRS must abide by. This would be useful if the IRS tries to use only its regulations rather than being willing to
5 look at the 26 U.S.C. §861/source claims that superseded it.

1

What is Binding on the IRS

2 "*The Federal Income Tax Regulations (Regs.) are the official Treasury Department interpretation of the*
3 *Internal Revenue Code..."* [IRM, 4.10.7.2.3.1 (05/14/99)]

4 "*The Service is bound by the regulations.*" [IRM, 4.10.7.2.3.4 (05/14/99)]

5 "*[T]he Secretary shall prescribe all needful rules and regulations for the enforcement of this title.*" [26 U.S.C.
6 §7805(a)]

7 "*Interpretative regulations are issued under the general authority of IRC section 7805(a) , which allows*
8 *regulations to be written when the Secretary determines they are needed to clarify a Code section.*" [IRM,
9 4.10.7.2.3.2 (05/14/99)]

10 "*Decisions made at various levels of the court system... may be used by either examiners or taxpayers to*
11 *support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes*
12 *precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District*
13 *Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.*
14 *Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.*" [IRM,
15 4.10.7.2.9.8 (05/14/99)]

16 "*Rulings do not have the force and effect of Treasury Department Regulations, but they may be used as*
17 *precedents.*" [4.10.7.2.6.1 (05-14-1999)]

18 "*IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
19 *advisors... While a good source of general information, publications should not be cited to sustain a position.*"
20 [IRM, 4.10.7.2.8 (05-14-1999)]

1

2 3.11.13 Information Subject To Inquiry

- 3 This form is useful during an IRS tax examination or audit. It establishes the legal basis for information that can be the
4 subject of inquiry during a tax audit or examination.

1

Information Subject to Inquiry

2 "Revenue agents... are authorized to examine any books, papers, records, or memoranda bearing upon matters
3 required to be included in Federal tax returns and to take testimony relative thereto and to administer oaths.
4 See section 7602 of the Code and the regulations thereunder." [26 CFR § 601.105(b)(1)]

5 "Sec. 7602. Examination of books and witnesses

6 (a) Authority to summon, etc.

7 For the purpose of... making a return where none has been made, determining the liability of any person for any
8 internal revenue tax... the Secretary is authorized -

9 (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry;

10 (2) To summon the person liable for tax or required to perform the act... to produce such books, papers,
11 records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry;
12 and

13 (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such
14 inquiry." [26 U.S.C. §7602]

15 "Sec. 301.7602-1 Examination of books and witnesses.

16 (a) In general. For the purpose of... making a return where none has been made, determining the liability of any
17 person for any internal revenue tax... any authorized officer or employee of the Internal Revenue Service may
18 examine any books, papers, records or other data which may be relevant or material to such inquiry; and take
19 such testimony of the person concerned, under oath, as may be relevant to such inquiry.

20 (b) Summons. For the purposes described in paragraph (a) of this section the Commissioner is authorized to
21 summon the person liable for tax or required to perform the act... to produce such books, papers, records, or
22 other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and take
23 such testimony of the person concerned, under oath, as may be relevant or material to such inquiry." [26 CFR §
24 301.7602-1]

25 "[Relating to procedures under 26 U.S.C. §7602, the Commissioner] must show that the investigation will be
26 conducted pursuant to a legitimate purpose, [and] that the inquiry may be relevant to the purpose." [United
27 States v. Powell, 379 U.S. 48 (1964)]

1

2 **3.11.14 IRS Examination/Meeting Handout**

3 The worksheet below is intended to be used during an IRS audit or meeting as documented in section 3.5.4.17. It provides a place to record IRS responses to queries about
4 the laws that authorize the collection and enforcement of income taxes. It provides a place to record the imputed tax you are liable for, both the statutes and regulations for
5 every aspect of liability and enforcement, and a place for the agent to sign under penalty of perjury when the form is completed. Tell the agent that you will be happy to pay
6 the tax as soon as he can show you the liability statute and regulation for the tax he says you owe, plus all the enforcement regulations for the tax. Emphasize during the
7 meeting or hearing that the only difference between administering the tax code and organized extortion is the law, and all you want to see is the law.

8 You can find the handout at:

9 <http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf>

1

2 **3.12 Delinquency and Collections Forms**

3

"Be wary of strong spirits. It can make you shoot at tax collectors ... and miss." Robert A. Heinlein

4

5 **3.12.1 Letter to Employer/Financial Institution in Receipt of an IRS Form 668A/W Notice of Levy**

6

7 The form below is intended to be sent to an employer who has just received an IRS Notice of Levy and who you want to
8 instruct NOT to obey the fraudulent levy. One of our readers sent this and reported that it effectively stopped his employer
9 from honoring the illegal Notice of Levy for \$22,000 from the IRS. He sent a copy of this letter to his employer and then
10 completely dropped his rather large deficiency.

1

26 U.S.C. §3401(c) Employee

2
3
4
5

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a [federal] State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

6

8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

7
8
9

Employee: "The term employee specifically includes officers and employees whether elected or appointed, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."

10
11
12
13

26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

- 14 4. Signature>Title of Service Representative The NOTICE OF LEVY is signed by _____, with a title
15 of _____, and (*) such person is not lawfully authorized to issue such a document pursuant to IRC §7608. Paragraph
16 (a) of §7608 authorizes ANY agent or officer of the IRS to make seizures for taxes due under subtitle E and other laws
17 pertaining to alcohol, tobacco or firearms. However paragraph (b) outlines the enforcement authority for laws relating
18 to internal revenue OTHER than subtitle E. Only a Criminal Investigator of the Intelligence Division or of the Internal
19 Security Division is charged with enforcing any of the criminal provisions of the Code. Not only is this NOTICE OF
20 LEVY not signed by an authorized officer, a levy is a civil action, not a criminal one. This same language is also found
21 in the Texas Code of Criminal Procedure, §2.122, which states that only such an officer as listed in IRC 7608(b) can
22 make seizures and then only in relation to felony offenses under the laws of the State of Texas. Also, Texas Labor
23 Code, §61.018 prohibits an employer from withholding and/or diverting any part of an employee's wages without a
24 lawful court order. Furthermore, IRC §7401 prohibits any civil action for collection unless the Secretary authorizes it
25 and the Attorney General directs that the action be commenced, which also has not been done in this case. As a matter
26 of fact, the agent who sent you the Notice of Levy refused to provide to me a copy of his Delegation Order showing
27 that he had authority to levy. His pocket commission is an administrative pocket commission (the serial number ends
28 in "A") instead of an Enforcement pocket commission (serial number ending in "E"), so he therefore has no lawful
29 authority to execute distraint or levy.
- 30 5. Final proof that none of this applies to me. As Title 26, United States Code has not been enacted into positive law,
31 implementing or enabling regulations are necessary to confer the force of law ("For federal tax purposes, federal
32 regulations govern". *Dodd v. U.S.*, 223 F Supp 785; *Lyeth v. Hoey*, 305 US 188) Many of the IRC Sections are enacted
33 into law through being implemented by the Code of Federal Regulations (CFR). The above named sections are ALL
34 implemented by CFR Title 27 Part 70, as listed in the CFR Parallel Table of Authorities, CFR Index, which deals
35 exclusively with taxation of alcohol, tobacco and firearms. Those regulations define the scope and authority of the
36 above IRC sections, and again put the NOTICE OF LEVY and all other collection activities outside the jurisdiction in
37 which it is attempted to be employed in this case and outside of the jurisdiction of the federal government under 40
38 U.S. C. §255 and Article 1, Section 8, Clause 17 of the U.S. Constitution.

39 It is your responsibility to ascertain that you are within the law and not exposing yourself to liability, for CFR Title 26 Part
40 301.6332-1(c)(2) directs that

41
42

*"...any person who mistakenly surrenders to the United States property or rights to property not properly
subject to levy is NOT relieved from liability to a third party who owns the property..."*

43 Therefore if you improperly surrender any of my property in the form of salary or wages, you can and will be sued for the
44 damages, and the foregoing IRC sections are just a small percentage of the actual statutes and regulations which further
45 confirm that the NOTICE OF LEVY does not apply in any case not related to alcohol, tobacco or firearms, and are more
46 than sufficient to cause at the very least a reasonable doubt as to its validity. You are therefore ordered to pay all
47 remuneration in the form of salary, wages fringe benefits, sick pay, vacation pay or any other compensation that is owed me
48 or face civil and criminal prosecution. If you wish to protect yourself from punitive and intimidating harassment from the
49 IRS, merely write to them stating that in the reading of their paperwork, there seems to be a discrepancy between what they

1 are stating and your understanding of the law. Provide them with a copy of the checklist and ask them to show documented
2 compliance with each section of it otherwise you cannot release any property or information regarding the subject of their
3 inquiry. To do otherwise without full legal documentation showing compliance, you are exposed to liability for actual and
4 punitive damages. It is the responsibility of them as defendant to guarantee that all laws are being obeyed, or to relieve you
5 of liability by formally assuming liability themselves. Anything less which does not offer you full protection is
6 unacceptable and cannot be honored.

7 Past history has shown, in EVERY case, that you will not receive any response to your letter, but neither will you hear any
8 further demands to comply with any levy or seizure action. This has shown itself to be conclusive proof that the foregoing
9 positions of law are valid, otherwise they would comply and therefore relegate the argument to the legal scrap heap.

10 [(*) Alternate #4 when NOTICE bears no actual ink signature. Replace this section with existing first line.]

11 The NOTICE OF LEVY bears no valid signature, but rather is typed/rubberstamped with the name of the agent issuing the
12 NOTICE. In all areas of law (common, statutory, commercial, admiralty, etc.) any document intended to convey legal
13 authority or command is REQUIRED to be personally signed, in ink, by the individual issuing the document. As this
14 NOTICE OF LEVY carries no original personal signature, it is therefore not valid and can carry no lawful authority.
15 However, even if it was personally signed by the issuing agent, ... (continue with remainder of #4 beginning with "such
16 person...")

17 Even if you incorrectly believe that you are authorized to honor a levy, you must abide by the following restrictions:

- 18 • Continuing levies can only be instituted on federal payments, not payment of private employers to their
19 employees, according to [26 U.S.C. §6331\(h\)](#)
20 • Levies may only be instituted on “taxpayers”, who are persons “liable for” tax, according to [26 U.S.C. §6331\(e\)](#).
21 “nontaxpayers” may not be levied upon. Note that there is *no statute* making anyone liable for Subtitle A income
22 taxes.
23 • Continuing wage levies may not exceed 15 percent of a person’s salary. See [26 U.S.C. §6331\(h\)\(1\)](#).
24 • Social Security benefits may not be levied, in accordance with [42 U.S.C. §407\(a\)](#).

25 If you violate any of the laws identified in this letter, I assure you that you will be sued civilly and held personally liable for
26 criminal wrongdoing against my property rights. If you have any questions about the content of this letter, all of the points
27 made here are exhaustively documented in a free book called “The Great IRS Hoax: Why We Don’t Owe Income Tax”
28 readily available for downloading from:

29 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

30 Very Respectfully,

31

32

33

34

35 <>NAME>>

36 Former SSN (no longer active) _____

37

38

39 **NOTARY AND PROOF OF SERVICE**

40 STATE OF _____)

41 COUNTY OF _____)

42

43 On _____ before me _____ personally appeared _____
44 personally known to me (proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to

1 the within instrument, and acknowledged to me that he executed same in his authorized capacity, and that by his signature
2 on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

3 I do hereby certify that I have served _____(name of agency or person
4 served) with a true copy of the within document (circle one) (personally)/(by Certified Mail with Return Receipt
5 Requested), from/at _____ (city and state mail was
6 sent from).

7
8 Witness my hand and official seal.
9

10
11
12
13
14
15
16 Signature of Notary:_____
17
18 Certified Mail #:_____

1 THIRD PARTY CHECKLIST FOR DETERMINING VALIDITY 2 OF IRS NOTICES OF LEVY

3 **INSTRUCTIONS:** Do not proceed beyond each step unless the answer to each question is YES. If the answer to ANY
4 question is NO, the levy is not valid. Inform the IRS that you are unable to honor the levy until ALL legal requirements are
5 met.

6 [] Is there a copy of the court ordered Warrant of Distraint and Notice of Lien included with the Notice of Levy? (Federal
7 Rules of Civil Procedure #69)

8 [] Does the tax that the IRS claims is owed arise from taxable activities subject to miscellaneous excise taxes under Title
9 26 USC subtitle E, or those that would pertain to the enabling regulations of Title 27 CFR Part 70 (alcohol, tobacco and
10 firearms), or are you a federal employer as defined in section 3401(d)(in one of the U.S. territories and responsible for
11 administering provisions under 26 USC subtitle C)?

12 [] Was a valid Notice and Demand sent to the individual whose property is the target of the levy? (IRC §6331(a))

13 [] Has a valid Notice of Lien been filed with the appropriate court at least 10 days after the Notice and Demand was
14 received and has the court issued a warrant of distraint pursuant to IRC §7403?

15 [] Has the IRS sent at least three notices to the individual asking for payment and has the individual refused to pay? (IRC
16 §6303)

17 [] Has the IRS sent a Notice of Intent to Levy to the individual at least 30 days prior to the date on the Notice of Levy you
18 received? (IRC §6331(d))

19 [] Is the Notice of Levy signed by a Criminal Investigator of either the Intelligence Division or the Internal Security
20 Division of the IRS and is there a delegation order in existence giving that particular agent the authority to issue a
21 Notice of Levy? (IRC §7608(b))

22 [] Is the Notice of Levy issued to a recipient (you) who is inside of the federal United States as required by 26 U.S.C.
23 §7701(a)(9) and (a)(10), which is the only area subject to the territorial, legislative, or criminal jurisdiction of the United
24 States Government under 40 U.S.C. §255, 28 U.S.C. §1603, and Article 1, Section 8, Clause 17 of the U.S.
25 Constitution? The federal United States includes the District of Columbia, American Samoa, Puerto Rico, Guam, the
26 Virgin Islands, and federal enclaves within the 50 states such as national parks, federal courthouses, and military bases.
27 It does not include any other area within the 50 states, as these areas are the equivalent of foreign countries as far as
28 Subtitle A federal income taxes are concerned.

29 [TITLE 28](#) > [PART I](#) > [CHAPTER 13](#) > Sec. 297.

30 Sec. 297. - Assignment of judges to courts of the freely associated compact states

31 (a)

32 *The Chief Justice or the chief judge of the United States Court of Appeals for the Ninth Circuit may assign any
33 circuit or district judge of the Ninth Circuit, with the consent of the judge so assigned, to serve temporarily as a
34 judge of any duly constituted court of the freely associated compact states whenever an official duly authorized
35 by the laws of the respective compact state requests such assignment and such assignment is necessary for the
36 proper dispatch of the business of the respective court.*

37 (b)

38 *The Congress consents to the acceptance and retention by any judge so authorized of reimbursement from the
39 countries referred to in subsection (a) of all necessary travel expenses, including transportation, and of
40 subsistence, or of a reasonable per diem allowance in lieu of subsistence. The judge shall report to the
41 Administrative Office of the United States Courts any amount received pursuant to this subsection*

1 If all of the above conditions have been satisfied, the levy could be valid. However, if you turn over property in response to
2 an improper levy or you do so outside of the jurisdiction of the federal government as identified above, the individual who
3 owns the property can sue you personally for punitive as well as actual damages. (26 CFR 301.6332-1(c))

4 ***IT IS YOUR RESPONSIBILITY AS A FIDUCIARY TO INSURE THAT ALL LEGAL***
5 ***REQUIREMENTS ARE MET!***

1

2 **3.12.2 Response Letter to Unpaid Tax or Notice of Levy, IRS Form Ltr CP501/CP504**
3 **(nonresident alien position)**

4 This is the response for the first computer letter the IRS sends you after you stop filing returns, which is form letter
5 CP515/CP518 asking you where your tax return is. It is also useful in response to IRS notice CP501 (unpaid tax) and CP-
6 504 (Unpaid penalties). This return follows the nonresident alien position described in chapter 5 of [The Great IRS Hoax](#)
7 book.

1 <<ADDRESS>>
2 <<CITY>>, <<STATE>> <<ZIP>>
3 <<PHONE>>
4 <<DATE>>
5

6 SENT VIA CERTIFIED MAIL #
7

8 Department of the Treasury
9 Internal Revenue Service
10 ACS
11 District Director
12 <<CITY>>, <<STATE>> <<ZIP>>
13

14 Enclosures:

- 15 1. IRS Form 12153: Request for a Collection Due Process Hearing
- 16 2. IRS CP504 Notice Dated 10-22-01 and received 10-25-01 for Family Guardian Fellowship
- 17 3. IRS CP-504 Notice Dated 10-22-2001 and received 10-25-01 for Family Guardian Fellowship
- 18 4. IRS CP-504 Notice Dated 10-15-01 and received 10-22-01 for Family Guardian Fellowship.
- 19 5. Test for Tax Professionals
- 20 6. IRS Due Process Hearing Worksheet

21 References:

- 22 1. Chapter 5 of *The Great IRS Hoax: Why We Don't Owe Income Tax*, available for free downloading from
23 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

24
25 **SUBJECT: Affidavit Request for a Collection Due Process Hearing & Notice of Challenge and Request for
26 Discovery for <<NAME>>, Former SSN (no longer active) <<SSN>>**
27

CONSTRUCTIVE NOTICE

IF THIS AFFIDAVIT IS NOT PROPERLY REBUTTED WITH A COUNTER-AFFIDAVIT WITHIN THIRTY (30) DAYS FROM THE DATE OF ITS MAILING, ALL PARAGRAPHS NOT DENIED SHALL BE CONFESSED AFFIRMED, BY SUCH DEFAULT, AND SHALL BE ACCEPTED AS DISPOSITIVE, CONCLUSIVE FACTS BY THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE, AND/OR STATE TAX AGENCY WHEREIN THE DISTRICT DIRECTOR AND/OR THE CHIEF EXECUTIVE OFFICER OR OTHER PROPERLY DELEGATED AUTHORITY, HAD THE OPPORTUNITY AND "FAILED TO PLEAD." ALL COUNTER-AFFIDAVITS MUST BE SIGNED WITH THE VALID LEGAL NAME OF THE RESPONDENT. FICTITIOUS OR INCOMPLETE NAMES OF RESPONDENTS OR THOSE NOT CONTAINING COMPLETE LEGAL FIRST, MIDDLE, AND LAST NAMES AND EMPLOYEE NUMBER AND PHOTOCOPY OF DRIVER'S LICENSE SHALL NOT CONSTITUTE A VALID RESPONSE BECAUSE NOT PROPERLY AUTHENTICATED.

This Affidavit and all attached documents have been made a part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these documents must be maintained in Claimant's Administrative File.

Signature

28
29
30 Dear ACS:

31 **1. INTRODUCTION:**

32 Enclosed is my timely filed Forms 12153 - Request for a Collection Due Process Hearing. I accept the offer for a Collection
33 Due Process (CDP) Hearing and you are obligated to provide it under 26 U.S.C. 6330. [26 U.S.C. 6330\(e\)](#) specifically
34 states that you may NOT institute any collection activity without completing the CDP hearing and you are reminded of that
35 fact again here to ensure that you follow proper procedure. In the event that this request is *premature* because you have not
36 issued a Notice and Demand for Tax or for any other prerequisite reason, then I request that you update the status of my

1 case to make this an appropriate time to submit such a request BEFORE registering the enclosed form 12153 (by, for
2 instance, updating my case to reflect the fact that a CP-504 registered letter has already been sent on the day prior to
3 registering this request). I hereby waive all advance notice and prerequisite requirements prior to requesting the CDP
4 hearing, but only if the CDP hearing is granted and if it will be held in _____(my city) within the next two months
5 and if you are willing to meet the burden of proof requirements at the hearing that are imposed on you by the
6 Administrative Procedures Act, 5 U.S.C. §556(d) based on the evidence and assertions presented and made by me in this
7 letter and all previous correspondence with your agency.

8 This Affidavit and Legal Notice is served in connection with Enclosures 2 through 4 attached to this letter. Because all
9 three of these enclosures relate to the same single return and were submitted together, they must all be resolved together in
10 connection with the due process hearing requested in this letter.

11 Consistent with the provisions of Internal Revenue Code §6330(c), I challenge the existence of the underlying liability with
12 respect to (RRA98) Section 3401. There is no statute in the Subtitles A or C of the Internal Revenue Code making me
13 liable for any taxes under these subtitles. I also challenge the IRS because I have no income from taxable sources for the
14 period(s) in question identified in 26 CFR § 1.861-8(f). Furthermore, I challenge the IRS contention that you have met the
15 requirements of all applicable laws and administrative procedures.

16 I remain ready, willing, and able as a patriotic Citizen and legal scholar, to pay all taxes and penalties I am liable for
17 under the Internal Revenue Code. I am not liable, however, because:

- 18 1. I had no Gross Income or Taxable Income for the year in question. In 26 U.S.C. §63 you will find Taxable
19 Income defined to mean “gross income less deductions...” In 26 U.S.C. §61 you will find Gross Income
20 defined to mean “all income from whatever source derived.”
- 21 2. In 26 U.S.C. §863 Special Rules for Determining Source you will find indicated “items of Gross
22 Income...shall be allocated or apportioned to sources within or without the United States, under regulations
23 [Implementing Regulations as they are the only type of regulations, which have the full force and effect of the
24 law] prescribed by the Secretary.”
- 25 3. 26CFR1.863-1 Determination of Taxable Income states “The taxpayer’s income from sources within or
26 without the United States will be determined under the rules of sections 1.861-8 through 1.861-14T for
27 determining taxable income from sources within the United States.”
- 28 4. 26CFR1.861-8(f)(1) provides a complete list of all taxable sources of income from within the United States. I
29 do not find any designation to my income being listed within the exclusive parameters of this Implementing
30 Regulation. Thus, my income is outside the legal fence as referenced in 26 CFR1.861-8(f)(1).
- 31 5. In 26 CFR § 1.861-8T(d)(2)(ii)(A) you will find stated “In general. For purposes of this section, the term
32 ‘exempt income’ means any income that is in whole or in part, exempt, excluded, or eliminated for federal
33 income tax purposes.” Exclusion is defined in Black’s Law Dictionary as meaning “denial of entry or
34 admittance.”
- 35 6. The only list of Income that is not considered as tax exempt is found in 26CFR Section 1.861-8T(d)(2)(iii).
36 There is no listed reference including income from my source identified here either.

37 After writing Ref. (1) and diligently studying the tax laws for over one year, I have thoroughly convinced myself with the
38 aid of at least three practicing attorneys that I would be committing fraud to admit that I have ever had any liability for
39 federal tax. You have repeatedly failed up to this point to provide me with the statutes or regulations making me liable for
40 ANY of the monies you claim I owe to date. I ask only that you show me the law that makes me liable and I will gladly and
41 eagerly comply with your request. The only thing you and I can safely rely upon to establish my liability are the Internal
42 Revenue Code and the Treasury Regulations, because your own Internal Revenue Manual says I can’t rely on your
43 publications to sustain a position:

44 "IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their
45 advisors... While a good source of general information, publications should not be cited to sustain a position."
46 [IRM, 4.10.7.2.8 (05-14-1999)]

47 Because this collection action is also related to payment of penalties and distraint, I challenge the authority of the IRS to
48 assess penalties and exercise distraint against natural persons such as myself in accordance with 26 CFR §301.6671-1:

1 [Code of Federal Regulations]
2 [Title 26, Volume 17, Parts 300 to 499]
3 [Revised as of April 1, 2000]
4 From the U.S. Government Printing Office via GPO Access
5 [CITE: 26CFR301.6671-1]
6 [Page 402]
7 **TITLE 26--INTERNAL REVENUE**
8 Additions to the Tax and Additional Amounts--Table of Contents
9 Sec. 301.6671-1 Rules for application of assessable penalties.
10 ...

11 (b) Person defined. For purposes of subchapter B of chapter 68, **the term ``person'' includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

16 In addition to the above, there are no implementing regulations which authorize the collection of penalties by the IRS for
17 any taxes found in Internal Revenue Code Subtitles A through C and I challenge the IRS to identify such regulations.

18 I challenge the legal authority of the IRS to institute a levy against me absent a court order under 26 U.S.C. §6331(a),
19 which says that, levy may only occur upon:

20 “the accrued salary or wages of any officer, employee, or elected official , of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.”

22 I am not such a person described in this statute or in the following implementing regulation that defines the term
23 “employee”:

24 26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

28 This definition obviously doesn't apply to me, and no amount of wordsmithing can stretch the definition of “includes” to
29 mean me as a natural person who is not an elected or appointed political official of the U.S. government. If you want to try
30 to apply it to me, then I would suggest that the Internal Revenue Code is assumed to be “void for vagueness”, null, void,
31 and unconstitutional on several grounds. See section 5.11 of Ref. (1) and **Connally et al. v General Construction Co.** 269
32 U.S. 385 (1926), which states in pertinent part:

33 [1] That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are
34 subject to it what conduct on their part will render them liable to its penalties is a well-recognized requirement,
35 consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either
36 forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily
37 guess at its meaning and differ as to its application violates the first essential of due process of law.

38 [Connally et al. v. General Construction Co.,269 U.S 385, 391 (1926), emphasis added]

39 All of the issues raised above have been repeatedly raised before and you have completely ignored them and refused to
40 answer or address them, in clear violation of my due process and property rights.

41 “Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left
42 unanswered would be intentionally misleading... We cannot condone this shocking conduct... If that is the case
43 we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be
44 corrected
45 *U.S. v. Tweek, 550 F2d 297, 299-300* immediately”

46 Negligence in not answering my legal assertions constitutes a clear violation of fiduciary duty and public trust under 5
47 U.S.C. §2635.101, has been the cause for unlawful duress being applied against me by the IRS, and has allowed my
48 situation to reach the unnecessarily risky stage of collection that it is in now. The closest thing I have got back as a
49 response to date are penalties and the word “frivolous” without explanation of the legal foundation for that conclusion, and

1 that clearly violates my Sixth Amendment right of due process and my First Amendment right of Free Speech and Petition
2 of the Government for Redress of Grievances. I believe that kind of trivial response itself is “frivolous” and serves to
3 undermine the confidence and good faith of Americans in their government, and adds to the public perception of the IRS as
4 an agency that operates outside the law and in violation of the Constitution. You have also already clearly admitted to my
5 claims above in at least one of our previous correspondences by your default to the legal notices I have proof that I served
6 you with.

7 I'd like to remind you that I have gone way above and beyond the call of duty in meticulously documenting my position,
8 and that the burden of proof rests squarely on the IRS to refute each and every claim founded solidly in law up to this point:

9 TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES
10 PART I - THE AGENCIES GENERALLY
11 CHAPTER 5 - ADMINISTRATIVE PROCEDURE
12 SUBCHAPTER II - ADMINISTRATIVE PROCEDURE

13 Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of
14 decision

15 (d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any
16 oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the
17 exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or
18 order issued except on consideration of the whole record or those parts thereof cited by a party and
19 supported by and in accordance with the reliable, probative, and substantial evidence. The agency may, to
20 the extent consistent with the interests of justice and the policy of the underlying statutes administered by the
21 agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party
22 who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to
23 present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such
24 cross-examination as may be required for a full and true disclosure of the facts. In rule making or determining
25 claims for money or benefits or applications for initial licenses an agency may, when a party will not be
26 prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

27 In preparation for said Due Process Hearing I hereby request the production of the due process documents named below
28 which would relate me using the identifying number(s) as named above.

29 **CAVEAT:** This request is being submitted to demand a Due Process Determination Hearing and to secure documents
30 relating to Internal Revenue Service personnel assessment and collection activity and subject matter jurisdiction. Copies of
31 requested documents, or verification that requested documents do not exist, will be used as evidence to secure
32 administrative and/or judicial due process remedies, possibly including criminal prosecution. I am are entitled to whatever
33 evidence is in Internal Revenue Service files, or verification that certain documents are not on file, in order to confront
34 witnesses and otherwise contest evidence (see *Goldberg v. Kelly* 397 U.S. 254 (1970)). In the event you fail to provide
35 documents, specifically identify those not in record, or otherwise evade disclosure, you may be called as a hostile witness
36 or may be implicated for obstruction of justice, conspiracy, and other criminal infractions.

37 If you attempt collection activity without a due process hearing and in clear violation of applicable laws and my rights to
38 due process, then you shall be held personally liable

39 **2. DOCUMENTATION REQUIRED FOR DUE PROCESS HEARING:**

40 These documents are required to demonstrate that you have complied with all due process requirements. Please come to
41 the due process hearing with copies of all these documents you can give to me or with access to a copier so that my
42 assistant may make the necessary copies while you are answering the questions:

- 43 1. A copy of the original lien, Treasury System of Records 26.009 or equivalent, issued and signed by a magistrate in a
44 court of law, as required under the Fourth Amendment to the U.S. Constitution prior to seizing or levying any property
45 in areas outside of the federal United States and inside the 50 states (see
46 <http://famguardian.org/TaxFreedom/Instructions/5.10ChallengeAllLevies.htm>)
- 47 2. Detailed answers to all the questions contained in Enclosure (5), the Test for Federal Tax Professionals, which you
48 have received in my prior correspondence but refused to answer. Please pay particular (but no exclusive) attention to

1 Section 4 of that document, which talks about IRS authority to levy penalties against natural persons. Your answers to
2 these questions will also be discussed at the due process hearing. Therefore, please provide your written answers at
3 least two weeks prior to the hearing. Any questions not answered or defaulted by the IRS, as per the Uniform
4 Commercial Code (UCC) section 1-205, will shall assume the default answer provided in the document by me. Any
5 response that does not have ALL of the blanks filled in at the end of this document is an invalid response. This is the
6 same approach you use on tax returns so you should have no problem complying with your own rules regarding
7 paperwork I send you to fill out. Any other approach would be hypocrisy and tyranny.

- 8 3. Completed and signed copy of enclosure 6, IRS Due Process Hearing Worksheet, showing the implementing
9 regulations authorizing you or any agent of the Internal Revenue Service to institute collection action for the income
10 tax imposed under Subtitle A, Section 1 of the Internal Revenue Code. This document has a place for you to fill in the
11 implementing regulation. The signature should be your full real legal name (birthname) and not a pseudonym or false
12 name or handle you use when communicating with the public. Ensure you also have a witness signature. Any
13 response that does not have ALL of the blanks filled in at the end of this document is an invalid response. This is the
14 same approach you use on tax returns so you should have no problem complying with your own rules regarding
15 paperwork I send you to fill out. Any other approach would be hypocrisy and tyranny.
- 16 4. A copy of the statute in the Internal Revenue Code that makes me liable for the payment of income taxes under
17 Subtitles A through C as a natural born person.
- 18 5. A copy of the statute in the Internal Revenue Code that authorizes the IRS to assess me with a tax liability absent a
19 return from me. 26 U.S.C. §6020 DOES NOT authorize the Secretary of the Treasury to assess me if I refuse to assess
20 myself with a liability.
- 21 6. A definition of the term "income" based on Supreme Court Decisions. According to the Supreme Court in the
22 following cases, income means corporate profit and I therefore have NO INCOME which is taxable:
23 6.1. *Eisner v. Macomber*, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920).
24 6.2. *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918).
25 6.3. *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1913).

26 **NOTE:** You are not authorized by your own publications to quote cases lower than the Supreme Court in my case,
27 based on the following section of the Internal Revenue Manual. If you insist on doing so, please come to the due
28 process hearing equipped to explain why you have violated the rules of the IRS:

29 "Decisions made at various levels of the court system... may be used by either examiners or taxpayers to
30 support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes
31 precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District
32 Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.
33 Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers." [IRM,
34 4.10.7.2.9.8 (05/14/99)]

- 35 7. A list of statutes from the Internal Revenue Code that specifically making me as a nonresident alien who has
36 expatriated his "U.S. citizenship", liable for Subtitles A through C income taxes. (the cite must use the word "liable").
- 37 8. A list of all claims made by me in Ref. (1) above that you dispute. Any statements made in that document not disputed
38 shall be affirmed as fact. Acquiescence is agreement in the legal field.
- 39 9. A copy of your pocket commission, as identified in IRM section [1.16.4] 3.1 through [1.16.4] 3.2.
- 40 10. A copy of your Delegation Orders clearly showing your authority to sign the forms in question.
- 41 11. A certified copy of all lawful and procedurally proper assessments of Federal taxes, penalties, or interest for any or all
42 of the eight classes of tax administered by the Internal Revenue Service for calendar years 1998 through 2000. (26
43 U.S.C. §6203, 26 CFR § 301.6203-1, and Internal Revenue Manual §§ 3(17)(63)(14).1 (1-1-89), 3(17)(46)2.3 (1-1-89),
44 3(17)(63)(14).5 (4-1-96), 3(17)(63)(14).6 (4-1- 96) & 3(17)(63)(14).7 (4-1-96))

- 1 12. Verified copies of the summary records of assessment, Form 23C - Assessment Certificate for each of the eight classes
2 of tax administered by the Internal Revenue Service, in strict compliance with 26 CFR § 301.6203-1 and Internal
3 Revenue Manual 3(17)(46)2.3 for me for the tax years **1998 through 2000**. (Exhibits I - 2). And all support documents
4 for each, for calendar year 1998 through 2000.
- 5 13. A Notice of Assessment, Form 2162, completed for me pursuant to 26 U.S.C. 6303(a), certified, signed and dated by
6 an authorized Assessment Officer as required in Exhibit 1.
- 7 14. All other procedurally required supporting documents pursuant to 26 CFR § 301.6203-1.
- 8 15. A certified copy of any and all decisions amending, revoking, rendering obsolete or otherwise effecting Form 23C
9 authority of 'Account 6110 Tax Assessments' with respect to Internal Revenue Manual 3 (17)(63)(14).1. I have found
10 that RACS 006 does not have the intelligence to determine the character - (KIND) of tax.
- 11 16. The Notice and Demand, Form 17, if any, that was allegedly issued promptly to complete the Governments Lien on
12 any of my property (Exhibits 3 and 4).
- 13 17. A certified copy of Treasury Decision 1995 and any Treasury Decisions amending, revoking, rendering obsolete or
14 otherwise effecting Treasury Decision 1955.
- 15 18. United States Code, Title 5, Section 552a, which is the Federal Privacy Act, states as follows:

16 *552a(e) Agency requirements. Each agency that maintains a system of records shall (1-2 omitted)*

17 *(3) inform each individual whom it asks to supply information, on the form which it uses to collect the
18 information or on a separate form that can be retained by the individual (A) the authority (whether granted
19 by statute, or by executive order of the President) which authorizes the solicitation of the information and
20 whether disclosure of such information is mandatory or voluntary; (B) the principal purpose or purposes for
21 which the information is intended to be used; (C) the routine uses which may be made of the information...
22 and (D) the effects on him, if any, of not providing all or any part of the requested information; 5 U.S. C., §
23 552a (e)(3)(A)-(D) (7997).*

24 Therefore, please provide copies of any and all documents whereby the IRS provided me with ALL the disclosures required
25 under the Federal Privacy Act (5 U.S.C. §552a(e)) as those requirements specifically apply to the IRS' request for my books
26 and records (NOT as they apply to my tax return. IRS Notice 609 ONLY applies to a tax return, not to my books and
27 records).

28 For example, and not by way of limitation, the IRS requested to review me "[any appropriate private record asked for in the
29 4564 or letter]". Provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
30 Notice 609, that tells **me**:

- 31 • "the authority (whether granted by statute, or by executive order of the President) which authorizes the solicitation
32 of " me "[private record]" .

33 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
34 Notice 609, that tells **me**:

- 35 • "whether disclosure of " me "[private record]" "is mandatory or voluntary"

36 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
37 Notice 609, that tells **me**:

- 38 • "the principal purpose or purposes for which " me "[private record]" "is intended to be used"

39 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
40 Notice 609, that tells **me**:

- 1 • "the routine uses which may be made of" my "[private record]"
- 2 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
3 Notice 609, that tells **me**:
- 4 • "the effects on" me, "if any, of not providing " their "[private record]"
- 5 19. Documentary evidence of the internal revenue district, established under authority of 26 U.S.C. §7601 & Executive
6 Order #10289, in which I are allegedly liable for federal tax. (The Treasury Order must comply with Federal Register
7 Act requirements; see particularly, 44 U.S.C. §1505(a).)
- 8 20. A verified contract I signed obligating them to pay federal income and Social Security taxes (In particular, see 40
9 U.S.C. §270a(d)). If different for any or all years, please provide copies of contracts applicable for calendar years 1998
10 through 2000.
- 11 21. A copy of a list or lists of taxable articles I own in an internal revenue district established under authority of 26 U. S.C.
12 § 7621 & E.O. # 10289, as required by 26 CFR § 301.6021-1. As applicable, please provide lists for calendar years
13 1998 through 2000.
- 14 22. Certified copies of notices from the district director of an internal revenue district that I am or was required to keep
15 books and records and file returns for any or all of the eight classes of tax administered by the Internal Revenue
16 Service for taxable years 1998 through 2000. 26CFR 1.6001-1(d) states:

17 *"The district director may require any person, by notice served upon him, to make such returns, render such
18 statements, or keep such specific records as will enable the district director to determine whether or not such a
19 person is liable for tax under Subtitle A of the Code."*
- 20 I have no knowledge of receiving said notice. In order to verify compliance with the proper rules, regulations and
21 procedures of the Service, I need for the examination office to provide me with a copy of the Notice(s) issued from the
22 district director requiring returns, statements, or the keeping of records. Such notice is a procedural and administrative
23 requirement so that I may be cognizant of any and all said obligation applicable to myself. (Notice 555 Filing
24 Requirements and/or Letter 978 (DO) notice of required records; see 26 CFR § 6001, 26 CFR §§ 1.6001-1(d) &
25 31.6001-6; and D.O. #24). (See also, 26 U.S.C. §6001, 26 CFR §§ 1.6001-1(d) & 31.6001-6 & Treasury Delegation
26 Order No. 24)
- 27 23. A list or lists of taxable objects I own in an internal revenue district established under authority of 26 U. S. C. § 7621 &
28 E.O. #10289, as amended, for calendar years 1998 through 2000. (see 26 CFR § 301.6021-1)
- 29 24. A true and correct copy of a return or returns, if any, prepared (26 CFR § 301.6020-1(a)) and subscribed by a district
30 director or other authorized internal revenue officer (26 CFR § 301.6020-1(a)(2)), along with support documents, for
31 the years 1998 through 2000.
- 32 25. Copies of any 10-day notice and demand letters, if any, sent to me subsequent to and within 60 days following
33 assessments above. (See 26 U.S.C. §6303 & 26 CFR § 301.6303-I)
- 34 26. Verified copies of summary records of assessment for me for statutory penalties assessed for calendar years 1998
35 through 2000.
- 36 27. Copies of any 10-day notice and demand letters, if any, sent to me subsequent to and within 60 days following
37 assessment of statutory penalties. (26 CFR § 301.6303-1)
- 38 28. Copies of Notice of Taxpayer Delinquent Account, if any, sent to me for each assessment for the years 1998 through
39 2000. (Form 4907)
- 40 29. Copies of Prompt Assessment Billing Assembly forms, if any, sent to me for each assessment for the years 1998
41 through 2000. (Form 3553)

- 1 30. Copies of all investigative history entries, if any, concerning me for years 1998 through 2000. (Form 2747)
- 2 31. Deposit receipts, including designation of the account each payment was deposited in, for all payments from 1998,
3 whether made directly by me or third parties. (26 CFR § 301.6314-1)
- 4 32. Copies of deposits for all payments from 1998, whether I made them directly or they were made by third parties, into
5 Treasury accounts. (See 26 U.S.C. §7809)
- 6 33. Any and all Internal Revenue Service applications for and/or determinations of liability for me from the General
7 Accounting Office, per 26 U.S.C. §7401 and E.O. #6166. Please provide these documents for the years 1998 through
8 2000.
- 9 34. A properly executed Collection Wavier that I signed, if any, for each or a combination of years from 1998 through
10 2000.(Form 900)
- 11 35. A properly executed Consent for Entry of Premises letter which I signed, if any, for one or more years from 1998
12 through 2000. (P-576 Letter; see also, G. M. Leasing v. United States 429 U.S. 338 (1977))
- 13 36. Approval of installment payment agreement, if any, for me for calendar years 1998 through 2000.
- 14 37. A properly executed Consent to Garnish Future Income form that I signed, if any, for alleged 1998 through 2000
15 liabilities. (Form 2261)
- 16 38. An Adjusted Basis of Specific Assets that I signed, if any, for alleged 1995 liabilities. (Form 2261-B)
- 17 39. A Collateral Agreement that I signed, if any, for alleged 1995 liabilities. (Form 2261-C)
- 18 40. Report of investigator relative to litigation for collection of tax liability concerning me, if any, for calendars 1998
19 through 2000.(Form 4376)
- 20 41. Revenue officer narrative reports, effected in compliance with HM 56(19)4.7, concerning me, if any, for calendar years 1998
21 through 2000.
- 22 42. Data Sheets for Seizure concerning me, if any, for calendar years 1998 through 2000. (completion could have been in
23 later years). (Form P-584)
- 24 43. Civil suit recommendation Forms 4477, concerning me, if any, for calendar years 1998 through 2000.
- 25 44. Civil suit check list Forms 4478, concerning me, if any, for calendar years 1998 through 2000.
- 26 45. Lien and claimant data Forms 4479, concerning me, if any, for calendar years 1998 through 2000.
- 27 46. Description of property Forms 4480, concerning me, if any, for calendar years 1998 through 2000.
- 28 47. Witness affidavit or affidavits Forms 2311, concerning me, if any, for calendar years 1998 through 2000.
- 29 48. Revenue officer affidavits of complaint and/or liability, concerning me, if any, for calendar years 1998 through
30 2000.(Form P-577)
- 31 49. Group manager approval of suit recommendations, for calendar years 1998 through 2000.
- 32 50. Special Procedures function approval of litigation recommendation Forms 4481 me, if any, for calendar years 1998
33 through 2000.

- 1 51. District counsel suit authorization letter endorsing civil action litigation concerning me, if any, for calendar years 1998
2 through 2000.
- 3 52. Approval for civil litigation from the Assistant Attorney General over the Tax Division of the Department of Justice for
4 the U. S. Attorney for the district to initiate civil litigation for collection of delinquent tax me, if any, for calendar years
5 1998 through 2000.(26 U.S.C. §7401)
- 6 53. Civil petition filed in a district court of the United States at the instance of the United States for collection of
7 delinquent tax me, if any, for calendar years 1998 through 2000. (26 U.S.C. §7402)
- 8 54. Copies of service for any civil action for collection of debt me, if any, commenced in compliance with 26 U.S.C.
9 §7402 & 28 U.S.C. §3004.
- 10 55. Copies of any and all affidavits and applications for prejudgment writs of attachment concerning me, if any, submitted
11 in compliance with requirements of 28 U.S.C. §3102 for calendar years 1998 through 2000.
- 12 56. Copies of any and all prejudgment levies of attachment concerning me, if any, issued in compliance with 28 U.S.C.
13 §3102(d) for calendar years 1998 through 2000.
- 14 57. Copies of any and all prejudgment writs of garnishment concerning me, if any, issued in compliance with 28 U.S.C.
15 §3104, for the year 1995.
- 16 58. Copies of all judgments perfecting a lien concerning me, if any, in accordance with provisions of 28 U.S.C. §3201 for
17 the year 1995.
- 18 59. Copies of all post judgment writs of execution concerning me, if any, issued in compliance with 28 U.S.C. §3203, for
19 the year 1995.
- 20 60. Copies of any and all prejudgment writs of garnishment concerning me, if any, issued in compliance with requirements
21 of 28 U.S.C. §3202, for the year 1995.
- 22 61. Copies of all post-judgment writs of garnishment concerning me, if any, issued in compliance with 28 U.S.C. §3205,
23 for the year 1995.

24 **3. CONCLUSIONS:**

25 Despite my properly made request for my case to be transferred to the Internal Revenue Service Office of Appeals, both
26 before and after the notices of deficiency were issued, I was denied my right to have the case so transferred. The IRS denied
27 me their due process rights under 26 U.S.C. §7123, which states:

28 SECTION 7123. APPEALS DISPUTE RESOLUTION PROCEDURES. (a) EARLY REFERRAL TO APPEALS
29 PROCEDURES The Secretary shall prescribe procedures by which any taxpayer may request early referral of 1
30 or more unresolved issues from the examination or collection division to the Internal Revenue Service Office of
31 Appeals. 26 U.S.C. §7123

32 This matter will also be addressed at the Due Process Hearing.

33 Finally, I demand the opportunity to question ALL the agents involved in this case and their supervisors.

34 I expressly DISAGREE with any proposal to hold the Due Process Hearing by telephone. I have the right to confront those
35 who are a witness against me and to see any and all evidence presented establishing claims made by the IRS. Any attempt
36 to deny my right to question the agents or other IRS employees involved in this case would be a denial of my right to due
37 process of law. Any such infringement of my rights will result in both an appeal of the hearing and an immediate filing of
38 complaints against the parties involved with the Treasury Inspector General.

1 Pursuant to the Internal Revenue Manual, 4.10.3.2.5 (05-14-1999), you are hereby notified well in advance of my intention
2 to:

- 3 • Video and/or tape record the entire due process hearing.
4 • Have witnesses present.
5 • Have a court reporter present.
6 • Have counsel present.

7 *IMPORTANT!: A formal and very detailed line of questioning has already been prepared and it is estimated that the
8 hearing will take at least 16 full hours and require seating for five parties on my side. If you feel that you are not qualified
9 to answer the questions to be presented, and especially those identified in items 1 and 2 above (under Section2), then please
10 ensure that you have someone at the hearing who is qualified to answer these questions. Hopefully, this will be the person
11 who prepared the answers requested from you in these items.*

12 *Should you determine that any or all the penalties involved in this dispute are abated based on this correspondence,
13 please kindly inform me of the following at least two weeks prior to the due process hearing: 1. Which penalties are
14 abated; 2. Which penalties are still outstanding. This will allow me to exercise due diligence in pursuing the legal
15 remedies necessary to eliminate all penalties and tax liabilities associated with me for the tax years in question. If you
16 choose not to have a due process hearing or confront the issues raised in this letter, I respectfully request that you
17 dismiss any penalty or tax liabilities you impute that I currently have.*

18 The Internal Revenue Service may incur up to \$25.00 in charges without further authorization, and this is my firm promise
19 to pay any reasonable charge up to that amount. If the total charges are estimated to exceed that amount, please provide me
20 with an estimate of the charges and seek further authorization from me.

21 In accordance with Treasury Regulation § 601.702(c)(4)(ii)(C), this request includes a notarized statement affirming my
22 identity. Pursuant to Treasury Regulation § 601.702(f)(3)(E), I swear under penalties of perjury that I am a requester
23 falling into the "other requester" category.

24 I affirm and declare per 28 U.S.C. §1746(1), under penalty of perjury from without the "United States" and in accordance
25 with the laws of the United States of America that the facts and statements made by me in this correspondence are true and
26 correct to the best of my knowledge and ability.

WARNING: Any failure to provide the required legal documentation of lawful authority in the attempt to illegally seize
any property, assets, wages, or whatever else will be considered as an act done intentionally, willfully, and with full
knowledge that the claim is falsely made (fraud). If you disregard this notice and illegally send out a Notice of Levy over
the objections in this document (IRS Form 668A) absent paragraph (a) of 26 U.S.C. §6331, then you will be prosecuted
under 26 U.S.C. §7214 for willful extortion under the color of office absent any legal authority to take said property and for
breach of fiduciary duty under the laws of the United States of America.

extortion under the color of office: "...Unlawful taking by any officer by color of his office, of any money or
thing of value, that is not due to him, or more than is due or before it is due." 4 Bla.Comm. 141; *Com. v.
Saulsbury*, 152 Pa. 554, 25 A. 610; *U.S. v. Denver*, D.C.N.C. 14 F. 595; *Bush v. State*, 19 Ariz. 195, 168 P.
508, 509... "Obtaining property from another, induced by wrongful use of force or fear, OR under color of
official right." See *State v. Logan*, 104 La. 760, 29 So. 336; *In re Rempfer*, 51 S.D. 393, 216 N.W. 355, 359, 55
A.L.R. 1346; *Lee v. State*, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131. (Black's Law Dictionary,
Revised 4th Edition)

27
28
29 Sincerely,

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32
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34 Family Guardian Fellowship
35 All rights reserved without prejudice, UCC 1-207

1
2

BLACK'S LAW DICTIONARY, 6TH EDITION

3 **Fraud** – An intentional perversion of the truth for the purpose of inducing another in reliance upon it to part with some
4 valuable thing belonging to him or to surrender a legal right. A false representation of a matter of fact, whether by words or
5 by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed, which deceives
6 and is intended to deceive another so that he shall act upon it to his legal injury. Anything calculated to deceive, whether by
7 single act or combination, or by suppression of the truth, or suggestion of what is false, whether it be by direct falsehood,
8 or innuendo, by speech or silence, word of mouth, or look or gesture. Suppression of the truth, and includes all surprise,
9 trick, cunning, dissembling, and any unfair way by which another is cheated.

10 **Fraudulent** – Proceeding from or characterized by fraud; done, made, or effected with a purpose or design to carry out a
11 fraud. A statement, or claim, or document is “fraudulent” if it was falsely made, or caused to be made with the intent to
12 deceive. To act with “intent to defraud” means to act willfully, and with the specific intent to deceive or cheat; ordinarily
13 for the purpose of either causing some financial loss to another, or bringing about some financial gain to oneself.
14

15 **PROOF OF SERVICE**

16 I do hereby certify that I:

- 17 1) That I am at least 18 years of age;
18 2) Am not related to _____ by blood, marriage, adoption, or employment, but serve as a “disinterested
19 third party” (herein “Server”); and further,
20 3) Am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.
21 4) Have served ACS of Internal Revenue Service at Fresno, CA 93888-0030, with a true copy of the within
22 document by Certified Mail with Return Receipt Requested, from San Diego, Calif.
23

24 Date:
25
26

27 Signature of Person Serving
28
29
30
31
32

1

2 **3.12.3 Response Letter to Delinquent Return, IRS Form Ltr CP515/CP518 (nonresident alien**
3 **position)**

4 This is the response for the first computer letter the IRS sends you after you stop filing returns, which is form letter
5 CP515/CP518 asking you where your tax return is. This return follows the nonresident alien position described in chapter
6 5 of [The Great IRS Hoax](#) book.

1 <>DATE>>
2
3
4 <>NAME>>
5 <>ADDRESS>>
6 <>CITY, STATE, ZIP>>
7
8 Directed personally to:
9 DIRECTOR, Service Center Certified Mail _____
10
11 and to the
12 LEGAL STAFF of the Certified Mail _____
13 Internal Revenue Service,
14 Department of the Treasury
15 Cincinnati, OH 45999
16

17 I am in receipt of two unsigned form letters respectively numbered, "CP-515" and "CP-518" headed "REQUEST FOR
18 YOUR TAX RETURN" and "YOUR TAX RETURN IS OVERDUE" dated "02-17-97" and "03-10-97" and both further
19 labeled as "TAXPAYER IDENT. NUM: _____", "TAX FORM: 1040" and "TAX PERIOD: _____".

20 I did not submit a "US INDIVIDUAL INCOME TAX RETURN" for the "Tax period ending _____," or any other
21 year, as I did not believe I had any obligation to do so. I respectfully deny any presumption to the contrary.

22 I also believe I have broached this matter with your Service in the past and your Service has failed to respond and also
23 failed to furnish any documents that show any such legal obligation to pay for a person of my circumstance.

24 If you agree that I have no obligation, I request that you correct any and all errors in your records and notify me of the
25 actions you have taken to make these corrections, and the laws that justify those actions.

26 If you disagree, I make respectful demand that you produce, and send to me, all hard copy documents that fully detail and
27 describe that obligation, with at least the following documents:

- 28 1. All documents on which you base your position that I have an obligation to submit a "Form 1040 – US INDIVIDUAL
29 INCOME TAX RETURN" for the "tax period ending 12/31/95."
- 30 2. All documents that specifically identify all laws, statutes and regulations that impose an obligation upon me to submit a
31 "Form 1040 - tax return" for the "period ending 1995."
- 32 3. All contractual or waiver documents that I signed or any judicial decisions that obligated me in any way to your Service
33 or to any specific performance.
- 34 4. Copies of all determinations made by anyone in your Service that concluded that any obligation was imposed upon me,
35 and which specifically determined the extent of that obligation.
- 36 5. Copies of the specific "Notice" documents, sent or served upon me, prior to the making of any of the above
37 determinations.
- 38 6. Copies of all delegation of authority to make any determinations in reference to me.
- 39 7. Copies of documents that identify all the coded numbers and letters on the bottom of the CP-515 and CP-518 notices
40 sent to me.
- 41 8. The documents that describe the format for making a request for correction or for making a request for specific
42 documents describing any obligation upon me and your specific authority to determine, impose and enforce any such
43 obligation, if this present format is insufficient to meet your internal procedure.

44 My authority for making the above respectful demand, if you disagree, is made as a matter of right and supported by the
45 following Supreme Court decision"

46 "Whatever the form in which the Government functions, anyone entering into an arrangement with the
47 Government takes the risk of having accurately ascertained that he who purports to act for the Government
48 stays within the bounds of his authority...and this is so even though as here the agent himself may have been
49 unaware of the limitations upon his authority."

1 *Federal Crop Insurance v. Merrill*, 332 U.S. 380, 384 (1947)

2 I will expect your response to my request for correction of error or to my respectful demand for the documents requested,
3 within 30 days of your receipt of this letter.

4 If you need additional time, please make your request in writing, stating the amount of time needed, and it will be granted.

5 If I do not hear from you within that time, your lack of response will establish the presumption of your error and will also
6 establish that you do not have any documents responsive to my request or any documents verifying your authority to
7 support or make any claim of any obligation upon me.

8 I thank you in advance for your timely cooperation.

9

10 Sincerely,

11

12 /signature/

13 <<NAME>>

14 All rights reserved, UCC 1-207

1

2 **3.12.4 Response for Final Backup Withholding Notice, Form Ltr 541**

3 This is a response for the "FINAL BACKUP WITHHOLDING NOTICE". This is form letter 541, back in 1984.

1 <<DATE>>
2
3
4 <<NAME>>
5 <<ADDRESS>>6
6 <<CITY, STATE, ZIP>>
7
8 Directed personally to:
9 Internal Revenue Service,
10 Department of the Treasury
11 Kansas City, MO 64999
12

13 I am in receipt of your unsigned form letter numbered, "541" headed "FINAL BACKUP WITHHOLDING NOTICE" dated
14 _____ and further labeled as "TAXPAYER IDENT. NUMER: _____", "ZF" and "TAX PERIOD:
15 _____.".

16 I did not submit a "US INDIVIDUAL INCOME TAX RETURN" for the "Tax period ending 12/31/84," or any other year,
17 as I did not believe I had any obligation to do so. I respectfully deny any presumption to the contrary.

18 I also believe I have broached this matter with your Service in the past and your Service has failed to respond and also
19 failed to furnish any documents that show any such obligation.

20 If you agree that I have no obligation, I request that you correct any and all errors in your records and notify me of the
21 actions you have taken to make these corrections.

22 If you disagree, I make respectful demand that you produce, and send to me, all hard copy documents that fully detail and
23 describe that obligation, with at least the following documents:

24 1. All documents on which you base your position that I have an obligation to submit a "Form 1040 – US INDIVIDUAL
25 INCOME TAX RETURN" for the "tax period ending 12/31/20____."
26 2. All documents that specifically identify all laws, statutes and regulations that impose an obligation upon me to submit a
27 "Form 1040 - tax return" for the "period ending 20____."
28 3. All contractual or waiver documents that I signed or any judicial decisions that obligated me in any way to your Service
29 or to any specific performance.
30 4. Copies of all determinations made by anyone in your Service that concluded that any obligation was imposed upon me,
31 and which specifically determined the extent of that obligation.
32 5. Copies of the specific "Notice" documents, sent or served upon me, prior to the making of any of the above
33 determinations.
34 6. Copies of all delegation of authority to make any determinations in reference to me.
35 7. Copies of documents that identify all the coded numbers and letters on the top of the form sent to me.
36 8. The documents that describe the format for making a request for correction or for making a request for specific
37 documents describing any obligation upon me and your specific authority to determine, impose and enforce any such
38 obligation, if this present format is insufficient to meet your internal procedure.

39 My authority for making the above respectful demand, if you disagree, is made as a matter of right and supported by the
40 following Supreme Court decision"

41 *"Whatever the form in which the Government functions, anyone entering into an arrangement with the
42 Government takes the risk of having accurately ascertained that he who purports to act for the Government
43 stays within the bounds of his authority...and this is so even though as here the agent himself may have been
44 unaware of the limitations upon his authority."*

45 *Federal Crop Insurance v. Merrill, 332 U.S. 380, 384 (1947)*

46 I will expect your response to my request for correction of error or to my respectful demand for the documents requested,
47 within 30 days of your receipt of this letter.

1 If you need additional time, please make your request in writing, stating the amount of time needed, and it will be granted.
2 If I do not hear from you within that time, your lack of response will establish the presumption of your error and will also
3 establish that you do not have any documents responsive to my request or any documents verifying your authority to
4 support or make any claim of any obligation upon me.

5 I thank you in advance for your timely cooperation.
6
7
8 Sincerely,
9
10
11 /signature/
12 <<NAME>>
13 All rights reserved, UCC 1-207

1

2 3.12.5 Response Letter for an IRS Meeting Request

3 This is the response letter to send after you get a 1058 letter from an IRS agent setting up a meeting with you.

1 <<DATE>>
2 <<NAME>>
3 <<ADDRESS>>
4 <<CITY, STATE, ZIP>>
5
6 <<IRS AGENT NAME>>
7 Revenue Officer
8 Internal Revenue Service
9 <<ADDRESS>>
10 <<CITY>>, <<STATE>> <<ZIP>>
11
12 Certified Mail _____
13 Return receipt requested
14 SUBJECT: FINAL NOTICE & MEETING
15 I am in receipt of your two letters dated _____ after our brief phone conversation; 1058(DO)(Rev. 11-
16 91) and 725(DO)(Rev.10-82).
17 Revenue officer _____, you are in error and proceeding on a false assumption if you believe that I have some
18 obligation to you or the agency that you represent. Please review ALL the paperwork that I have submitted over the years to
19 clarify my position with the IRS. Please note that I have obtained opinion letters that I have relied upon in making my
20 decisions. I have made excerpts for your review. If you would like the entire letter of any specific excerpt, let me know, in
21 writing, and I will send it to you.
22 Revenue officer _____, I'm putting you on notice that you are wicked before God. Psalm 35 and various others
23 show that we are to put the wicked on notice and bring them to accountability before God. In Scripture, there are two
24 examples of tax collectors (publicans) getting saved and getting right with God. The first is Levi, found in Matthew 9:9,
25 and Zacchaeus in Luke 19:5-9. In both cases, the men saved quit the tax business. Zacchaeus refunded those he had
26 cheated. An IRS employee cannot do all that is required of him - such as spying on citizens, confiscating their property,
27 harassing, attaching liens, etc. - and rightfully be called a Christian. In other words, they are Judases. Judas betrayed the
28 Lord for 30 pieces of silver. The only difference is that IRS agents will do it for a few thousand dollars. EXODUS 20:15 -
29 "Thou shalt not steal."
30 Seeing you are in error, I will not be making any meeting that you have scheduled with me in your 725(DO) letter. You
31 may issue a summons requiring me to produce records. I will request however, in advance, travel payment to make any
32 summoned meeting.
33 Again, I deny your assumption that I have payments due or that I have delinquent tax returns or an open account with you
34 or the agency that you represent. However, if you have information to the contrary, I would be most interested in receiving
35 it.
36 As the agency's reputation for giving bad advice over the phone is common knowledge, I do not wish to discuss any matters
37 over the phone with anyone from your service. Therefore, if you have any disagreement with anything presented here,
38 please respond immediately, in writing, to me.
39 Again, as in my previous letters, there are lawyer opinion letters that I have obtained to verify that my position is correct. If
40 you disagree and can show me, in writing, that I have been lied to by lawyers, accountants and legal advisers, I will be more
41 than happy to meet with you to resolve this matter.
42 Please assist me in clarifying certain issues by answering the following questions as soon as possible.
43 1. How I can file a tax return without waiving my First and Fifth Amendment rights?
44 2. Can I be required by law to sign a government form under penalty of perjury?
45 3. Do you consider the value of my labor and time to be worth nothing? If so, please explain your position in light of the
46 historical fact that my labor and time is property and does have value. If the value of labor is nothing, then how do you

- 1 explain the fact that the value in the material goods created by labor is greater than the value of raw materials used to
2 create the goods? Do you maintain that value can be created from nothing? Does the IRS have the power to diminish the
3 value of my property rights?
- 4 4. Does the IR code say that I am liable for the income tax? If yes, what section of the code makes me liable for an income
5 tax on my personal property?
- 6 5. Why does the IRS, in its publications, continually refer to the income tax system as voluntary? Do they do this because
7 the income tax must be voluntary in order to be constitutional?
- 8 6. The Privacy Act Notice states that you can ask for information under the IRC Sections 6001 and 6011, and that people
9 who are liable for the tax must file a return. Sections 6001 and 6011 do not say who is liable for the tax. How do I figure
10 out who these sections refer to and who is liable for the tax?
- 11 7. The First Amendment to the Constitution of the U.S. protects the freedom of free speech and of the press. Can you
12 compel me to speak, ie., fill out a 1040 form or a W-4 form? Do I have a right to refuse to fill out a government form
13 under the First Amendment?
- 14 8. The Fourth Amendment to the Constitution of the U.S. protects my privacy. When you mail me a tax form with
15 instructions on how to complete it, is that, for Fourth Amendment purposes, a valid order compelling a response?
- 16 9. If I base my interpretation of the law on the opinion of a qualified and respected professional, am I willfully disobeying a
17 law?
- 18 10. Did the Sixteenth Amendment repeal the First, Fourth, and Fifth Amendments to the Constitution of the U.S.? The
19 Amendment states, Congress shall have the power to lay and collect taxes in incomes ... Income, contrary to popular
20 belief (or deception), is NOT a wage, salary, fee, tip, commission, or compensation for any kind of labor. But rather,
21 income is a gain or a profit derived from a source. e.g.: interest income, profit from a capital investment, stock
22 dividends, real estate sales, etc., are all income. The U.S. Supreme Court's legal definition of taxable income, where the
23 Court cited and upheld their Eisner decision in the Goodrich case stated:
- 24

25 "... the definition of "income" approved by this Court is: The gain derived from capital, for a labor, or from
26 both combined, provided it be understood to include profits gained through sale or conversion of capital assets.
27 *Eisner v. Macomber*, 252 U.S. 189,207. *Goodrich v. Edwards*,255 U.S. 527.

- 28
- 29 11. In *Flora v. U.S.*, 362 U.S. 145 (1960), the Court stated: Our system of taxation is based upon voluntary assessment and
30 payment, not upon distraint. In the light of Flora, please explain how I can be required to file a tax return. Did the Court
31 make this statement in Flora because they knew that the income tax must be a voluntary, indirect tax if it is to be
32 constitutional under the Sixteenth Amendment to the Constitution of the U.S..?
- 33 12. Can information I give to you be used against me criminally?

34 If you cannot or will not answer the above questions, specifically, I can only continue to rely on the professional opinions I
35 have received to date.

36 I want to make it clear, that it is my intention to obey all laws that legitimately impose a requirement or obligation upon me.
37 However, I have no desire to volunteer where no obligation exists, especially when the waiver of my rights is involved. I
38 am relying on what the Supreme Court held long ago:

39 *"An individual may be under no obligation to do a particular thing, and his failure to act creates no liability;
40 but if he voluntarily attempts to act and do a particular thing, he comes under an implied obligation in respect
41 to the manner in which he does it."* *Guardian T & D Co. v. Fisher* (1906) 26 S. Ct. 186, 188

42 If you agree with my determinations, I make timely demand that you notify me, in writing, of the actions you have taken to
43 correct your error.

44 If you disagree, I will expect you to document your position and AUTHORITY with at least the following documents:

- 45 1. All documents on which you base your claims that I have any obligation to you or your Service or the United States and
46 that I am one who is required to produce anything.
- 47 2. Copies of all documents that identify how I came within the purview of the statutes.
- 48 3. All documents of determination that I am one who is liable or subject to any statute that you or your Service claim to
49 have authority to enforce.
- 50 4. Copies of all documents that identify the facts on which those determinations were made.

1

2 3.12.6 Response letter to District Counsel on Summons Enforcement

3 Response letter and a second request letter to send after you get a letter from district counsel on a summons enforcement.

1 <>DATE>>
2
3 <>NAME>>
4 <>ADDRESS>>
5 <>CITY, STATE, ZIP>>
6
7 District Counsel
8 Internal Revenue Service
9 <>ADDRESS>>
10 <>CITY>>, <>STATE>> <>ZIP>>
11
12 Attn: <>IRS DIRECTOR NAME>>
13
14 CC: <>IRS AGENT NAME>>
15 NE:Det

16 Certified Mail _____,
17 return receipt requested

18 SUBJECT: SUMMONS

19 I am in receipt of your letter dated _____, copy enclosed.

20 Please clarify your letter.

21 Your first paragraph, first sentence,

22 *The District Director of Internal Revenue has notified our office that you did not comply with the provisions of*
23 *the summons served on you on _____, 20___.*

24 Please list the provisions of the summons that I did not comply with.

25 Your first paragraph, second sentence,

26 *Under the terms of the summons, you were required to appear before Revenue Officer <>OFFICER NAME>>*
27 *on _____, 20___.*

28 I'm confused. Please let me know which of the following you mean.

- 29 1. I did not appear?
30 2. This sentence is erroneous? I may have appeared, but you put this sentence in anyway implying I
31 did not appear.
32 3. The District Director of Internal Revenue told you I did not appear, so you just took their word
33 for it and put this sentence in without checking to see if I did in fact appear or not?
34 4. Other?

35 Your second paragraph, first sentence,

36 *Legal proceedings may be brought against you in the United States District Court for not complying with this*
37 *summons.*

38 If legal proceedings may be brought against me, legal proceedings may not be brought me also. The sentence also says I
39 didn't comply with the summons. Someone is misleading you. I did comply with the summons, 100%.

40 Your third, and final paragraph, first sentence,

41 *Any books, records or other documents called for in the summons should be produced at that time .*

1 I do not have to produce any of the above. I am a free sovereign individual answering only to the highest authority and
2 taking the Fifth Amendment to each question asked of me pertaining to any violation of my God given natural rights as
3 guaranteed under the Fourth and Fifth Amendments to the Constitution for the United States.

4 There are lawyer opinion letters that I have obtained to verify that my position is correct. If you disagree and can show me,
5 in writing, that I have been lied to by my lawyers, accountants and legal advisers, I will be more than happy to meet with
6 the IRS to resolve this matter.

7 I want to make it clear, that it is my intention to obey all laws that legitimately impose a requirement or obligation upon me.
8 However, I have no desire to volunteer where no obligation exists, especially when the waiver of my rights is involved. I
9 am relying on what the Supreme Court held long ago:

10 *"An individual may be under no obligation to do a particular thing, and his failure to act creates no liability;
11 but if he voluntarily attempts to act and do a particular thing, he comes under an implied obligation in respect
12 to the manner in which he does it." Guardian T & D
13 Co. v. Fisher (1906) 26 S. Ct. 186, 188*

14 If you agree with my determinations, I make timely demand that you notify me, in writing, of the actions you have taken to
15 correct your error.

16 I will expect your written response as to my demand for correction of your error by _____, 20____ so that I
17 may make a decision as to appear or not appear at the meeting you set up for me in Marquette. If you cannot respond by
18 that time, please re-schedule my appointment to a later date.

19 If you have the time, have my file forwarded to you and look at the correspondence between the IRS and myself since
20 1985, including the lawyer opinion letters. In fact, I've included a brief synopsis of all the opinion letters that I've received
21 to date. My foundation is sound!

22 God has given me the ability to read and comprehend. I've asked every revenue officer that I've been in contact with to tell
23 me if I'm a person subject to fill out and file a 1040 income tax form. The revenue officers that responded told me they are
24 not lawyers and can't give me legal advice. You are a lawyer, according to your title. Did my lawyers lie to me? If so, what
25 section of the internal revenue code makes me liable to fill out and file a 1040 income tax form without violating my Fifth
26 Amendment rights? Mark, all you have to do is tell me my lawyers lied to me, show me the code sections and explain how
27 they pertain to me and I'll immediately make an appointment with the IRS to resolve this problem. Is that too much to ask?

28 If the IRS wishes to prosecute me, fine. If I have to go to prison, fine. I'll be in good company. Most of the New Testament
29 was penned from prison.

30 I would like to emphasize that you have a duty to respond to these important, relevant questions, under both the Privacy Act
31 Law and pursuant to the mission of the Service as set forth in the Federal Register, which states in part:

32 *(mission) "includes communicating the requirements of law to the public."*

33 If I do not hear from you within that time, your lack of response will establish the presumption that you or your Service do
34 not have the documentation or the authority to support your claim of any requirement or obligation upon me.

35 Sincerely,

36 _____/signature/_____

37 <<NAME>>

38 All rights reserved, UCC 1-207

1

2 **3.12.7 Letter from IRS Responding to 16th Amendment Right of Taxation**

3 IRS letter you can expect which tells you the 16th Amendment allows them to collect taxes from Citizens AND the
4 response to that letter.

5 This letter was received in response to a letter of inquiry to the IRS. After reading this letter, read the letter that responds to
6 this line of crap received from the IRS.

1 Internal Revenue Service
2 Department of the Treasury
3 Kansas City, MO 64999
4
5 Person to contact: M. Kuhn
6 Telephone Number: 913-345-3930
7
8 Date: xx/xx/97
9 Dear Taxpayer,

10 This letter is a response to your earlier letter concerning the requirements to file an income tax return or to pay an assessed
11 tax or penalty.

12 Our agency is not required to respond on a point by point basis to questions concerning the legality of the tax laws. We are
13 not required to conduct research to determine which code section, regulation or court case you are seeking, nor are we
14 required to respond to citations of code sections, regulations or court cases. Neither are we required to respond to
15 statements, which appear to be more appropriately addressed in a judicial proceeding.

16 To the extent that you are seeking information which establishes the authority of the Internal Revenue Service (IRS) to
17 assess and collect taxes, please be advised of the following: The 16th Amendment to the Constitution authorized Congress
18 to impose an income tax. Congress did so in the Internal Revenue Code. The IRS administers that code.

19 The code, the regulations and IRS procedures are public information. They are available at libraries, they can be purchased
20 from publishers, or they can be ordered at bookstores. The IRS has publications which state our position in informal
21 language. These can be ordered by calling 1-800-829-3676.

22 Citizens have the right to express opinions about the tax system and to join groups which express such criticisms. Once a
23 person moves from expressing dissatisfaction to actually employing schemes with the intention of evading taxes, the IRS
24 has an obligation to every other Citizen in the country to ensure that the Federal laws are enforced. An individual who
25 participates in such a scheme can anticipate civil or criminal enforcement of the law. Persons who do not file timely and
26 correct returns, or who do not pay assessed tax or penalties, can subject themselves to civil and criminal penalties, in
27 addition to their tax liabilities. The courts have spoken clearly on the various tax protest issues. We encourage anyone who
28 is tempted to get involved in the protest movement to think twice and get an objective opinion from an accountant, an
29 enrolled agent, or an attorney.

30 This office does not accept your notice as having any legal bearing. Again, we urge you to consult with a competent
31 authority before continuing on this course of action.

32 Sincerely yours,

33 _____
34 Chief, Examination Branch

1

2 3.12.8 Response Letter to IRS About 16th Amendment Right To Collect Taxes

3 This letter is to be sent to the IRS following receipt of a letter from the IRS asserting their right to assess direct income taxes.
4

1 <<Your Name>>
2 <<Your address>>
3 <<Your city, state and zip>>

4 Certified Mail Receipt Number_____

5
6 Your friendly revenue agent / district director
7 Internal Revenue Service
8 <<ADDRESS>>
9 <<CITY>>, <<STATE>> <<ZIP>>

10
11 <<Date>>
12

13 Dear 'friendly revenue person',

14 Thank you for your recent form letter of _____, 20__. Your name at the top of the letter is listed as the
15 person to contact. The second paragraph of this form letter certainly is in keeping with the Internal Revenue Service
16 maintaining **silence** in regards to correspondence I sent to the IRS in _____ and _____ of 20__. The unwillingness
17 shown by the IRS to respond to these documents which I sent to two IRS offices as well as the U.S. Justice Department by
18 certified mail certainly does not rebut and disprove, refute or controvert, in **any** form, my legal claims and beliefs. By
19 silence and failure to timely respond, the IRS has self-imposed a default to all contained within those documents.

20 On _____ of 200X I sent copies of my 2nd (second) Codicil by certified mail to the Refund Center in Ogden, Utah, to
21 the IRS District Director in Omaha and to the U.S. Justice Department in Washington, D.C. These documents requested a
22 response in 30 days. **No** response was ever received by me. I sent an Administrative Claim for Damages and return of all
23 **property** per 26 U.S.C. §7433(d)(1) on _____, 200X by certified mail to the IRS District Director in Omaha and
24 received an unbelievably quick reply just 4 days later that did **not** reject my claim. However, no attempt to answer any part
25 of the claim was ever made and **again** no response to the enclosed documents was made. The claim documents even set
26 forth conditions for a phone conversation to discuss and/or resolve the issues and I **never** even received a phone call.
27 Although perhaps not an exact quote, the essence of what was said in Carmine v. Bowen 64 AT. 932 certainly applies here:
28 **Silence** is species of conduct, and constitutes an implied representation of the existence of facts in question.. When silence
29 is of such character and under such circumstances that it would become fraud... it will operate as an estoppel. An estoppel
30 would be a bar that would prevent you from making an allegation or a denial that contradicts what I have previously stated
31 as truth if a reasonable amount of time has passed. In this case, my statement of facts were sent to the IRS Refund Center
32 and the IRS District Director by certified mail over a year ago requesting a response in 30 days and **no** response was ever
33 received.

34 You must believe that I am in some way liable or obligated to send in a 1040 income tax return. Certainly there are people
35 who cheat on their taxes or even try to avoid paying what they themselves know (or believe) the law requires them to pay.
36 Believe it or not, I encourage you to do everything lawfully within your power to collect their alleged liability. Yours is
37 probably a difficult job. I do respect your honest efforts to do what is right within the context of that job. **Please** respect my
38 honest effort to communicate with you and give careful consideration to what I have included and documented herein.

39 While the 2nd paragraph of your form letter dated _____, 200X states that "Our agency is not required to
40 respond" (**silence**) "on a point by point basis as to questions concerning the legality of tax laws", I must respectfully
41 demand that you respond specifically to all of my questions herein so that I may fully understand what the **subject** of the
42 tax is and what would make **me** liable. I am interested in what the statutes say regarding the law, but the statutes are not
43 much more than a general reading. What activates the statutes and what I am even more interested in are the corresponding
44 implementing regulations. The implementing regulations will tell me **who** the statutes apply to and who has the **authority**
45 to enforce those statutes.

46 Some would argue that the law is too sophisticated and complex to be understood by the average person. I don't agree, but
47 if this were true, who would average people be left to the mercy of but lawyers, politicians and government agencies? (not

1 that there are not honest politicians, government employees and yes, even lawyers). I will cite numerous court cases in this
2 document as well as a few points regarding the Internal Revenue Code for you to consider. One does not need to be a
3 college graduate to grasp the significance of these points and cites.

4 "The revenue laws are a code or system in the regulation of tax assessment and collection. They
5 relate to taxpayers, and **not** to nontaxpayers. The latter are without their scope. No procedure is
6 prescribed for nontaxpayers, and **no** attempt is made to annul **any** of their rights and remedies in due
7 course of law. With them Congress does not assume to deal, and they are neither of the **subject** nor
8 of the **object** of the revenue laws." (emphasis mine)

9 *Economy Plumbing and Heating v. U. S. , 470F. 2d 585, at page 589 (1972).*

10 I firmly believe I am **not** a "taxpayer" as that term is defined in 26 U.S.C.. I believe the alleged liabilities that you seek to
11 impose upon me have been concocted through gross misapplication of internal revenue laws. I believe that I have no such
12 liabilities, as hard as that may seem for you to believe. It should be obvious from the above ruling that **nontaxpayers**
13 legally exist. One of your publications says taxpayers are only "responsible for paying the correct amount of tax due under
14 the law--no more, no less." Therefore, I do not think it is too much to ask that you send to **me** (a nontaxpayer by my way of
15 thinking) copies of the implementing regulations which verify the statutes you are using and to show that they actually
16 apply to me on any tax that you say I may be liable for. Furthermore, I respectfully demand copies of the statutes **and**
17 implementing regulations **and** the delegation of authority document which gives **you** the authority to apply those
18 regulations to **me**.

19 You are likely classified as a Revenue Officer. Your job description probably requires you to possess a "broad, in-depth
20 knowledge of applicable portions of the Internal Revenue Code..." and that you are "responsible for providing courteous,
21 fair, prompt, accurate and thorough service..." The words lawfully correct are not included, but hopefully they are inferred
22 in the use of the words fair, accurate and thorough. I sure hope so, and I am hopeful that you personally would be very
23 reluctant to carry out activities which you suspected as being in violation of law or lacking authority of law.

24 Your letter suggests that I should investigate the code, the regulations and IRS procedures and also references your
25 authority as the 16th Amendment. I am doing just that as well as reading some of the early landmark U.S. Supreme Court
26 cases, some of which deal with the 16th Amendment and I would like to take this opportunity to convey to you some of
27 what I have learned to the best of my understanding and tie everything together in an exhaustive way so that there can be no
28 doubt as to my reasoning. Please give what follows fair consideration.

29 "The **Sixteenth Amendment** ... does not extend the taxing power to new or excepted subjects..."
30 (emphasis mine)
31 *William E. Peck & Co. v. Lowe , 247 U.S. 165 (1918)*

32 "...by the previous ruling it was settled that the provisions of the **16th Amendment** conferred no
33 new power of taxation but simply prohibited the previous complete and plenary power of income
34 taxation possessed by Congress from the beginning from being taken out of the category of **indirect**
35 taxation to which it inherently belonged...." (emphasis mine)
36 *Stanton v. Baltic Mining Co. , 240 U.S. 103 (1916)*

37 The right to tax comes from the United States Constitution, which authorizes the federal government to impose two broad
38 categories of taxes: **direct taxes** under Article 1, Section 2 and Section 9 and **indirect taxes** under Article 1, Section 8.
39 Direct taxes are required to be **apportioned** among the States, while indirect taxes must be **uniform** throughout the United
40 States.

41 "Thus in the matter of taxation, the constitution recognizes the two great classes of **direct** and
42 **indirect** taxes, and lays down two rules by which their imposition **must** be governed, namely, the
43 rule of apportionment as to direct taxes, and the rule of uniformity as to duties, imposts and
44 excises." (emphasis mine).
45 *Pollock v. Farmers' Loan & Trust Co. , 157 U.S. 429 (1895)*

1 In Brushaber v. Union Pacific R. Co. , 240 U.S. 1 (1916), the court ruled that the **16th Amendment** separated the source
2 (capital) from income (profit) permitting the collection of an indirect (**excise**) tax on income, but leaving the **source**
3 (wages, salary, compensation, fees for service, first time commissions and capital) **untouched** and free of tax. If these
4 things were taxed, it could only be construed as a direct tax, unquestionably in violation of the Constitution, making the
5 entire tax void.

6 To reiterate; the tax authorized under the original U.S. Constitution has not changed except as to separate the source of
7 "income" from the income itself permitting the collection of an indirect (excise) tax on income by leaving the source
8 (wages, salaries, fees for service, first time commissions and capital) free of tax (see Brushaber) despite how some might
9 incorrectly interpret the **16th Amendment** .

10 " **Income** within the meaning of the **16th Amendment** and the Revenue Act means, **gain** ... and, in
11 such connection, **gain means profit** ..." (emphasis mine) Stapler v. U.S. , 21 F Supp 737 U.S. Dist.
12 Ct. ED PA, (1937).

13 "...whatever may constitute income, therefore, must have the essential feature of gain to the
14 recipient. This was true when the **16th Amendment** became effective, it was true at the time of
15 Eisner v. Macomber 252 U.S. 189, it was true under Section 22 (a) of the Internal Revenue Code of
16 1938, and it is likewise true under Section 61 (a) of the I.R.S. Code of 1954. If there is not gain,
17 there is not income... Congress has taxed income **not** compensation." (emphasis mine)
18 Conner v. U.S. , 303 F Supp. 1187 (1969).

19 "...one does not derive income by rendering services and charging for them."
20 Edwards v. Keith , 231 F 111 (1916).

21 State Court rulings line up with the Federal Courts as well.

22 "..."...reasonable compensation for labor or services rendered is not profit."
23 Lauderdale Cemetery Assoc. v. Mathews , 345 PA 239; 47 A. 2d 277, 280 (1946).

24 "There is a clear distinction between ' **profit** ' and 'wages', or a compensation for labor.
25 Compensation for labor (wages) **cannot** be regarded as profit within the meaning of the law. The
26 word 'profit', as ordinarily used, means the gain made upon any business or investment - **a different**
27 **thing altogether from the mere compensation for labor** ." (emphasis mine)
28 Oliver v. Halstead , 86 S.E. Rep 2nd 85e9 (1955).

29 Here, an indirect tax is defined by the U.S. Supreme Court, "A tax laid upon the happening of an
30 event, as distinguished from its' tangible fruits, is an **indirect** tax. . ." (emphasis mine)
31 Tyler v. United States , 281 U.S. 497 (1930).

32 "The conclusion reached in the Pollack case did not in any degree involve holding that income taxes
33 generically and necessarily came within the class of direct taxes on property, but on the contrary
34 recognized the fact that taxation on income was in its' nature an **excise** entitled to be enforced as
35 such...." (emphasis mine)
36 Brushaber v. Union Pacific R. Co. , 240 U.S. 1 (1916).

37 The 1943 House Congressional Record reiterates these basic facts:

38 The income tax is, therefore, **not** a tax on income as such. It is an **excise** tax with respect to certain
39 **activities** and **privileges** which is measured by reference to the **income** which they produce. The
40 income is not the subject of the tax: it is the basis for determining the amount of tax. (emphasis
41 mine)
42 House Congressional Record, 3-27-43, page 2580.

43 The United States Supreme Court explains what an **excise** tax is:

1 "Excises are 'taxes laid upon the manufacture, sale or consumption of commodities within the
2 country, upon **licenses** to pursue certain occupations, and upon corporate **privileges** ... As was said
3 in the Thomas Case, 192 U.S. supra (363), the **requirement** to pay such taxes involves the exercise
4 of **privileges** ... In the case at bar we have already discussed the limitations which the Constitution
5 imposes upon the right to levy excise taxes,... but the tax is laid upon the **privileges** which exist in
6 conducting **business** ..." (emphasis mine)
7 *Flint v. Stone Tracy Co.* , 220 U.S. 107 (1911).

8 This whole discussion turns on several critical points, the **definition** of the word income and **who or what** is the **subject** of
9 this type of tax. The next five United States Supreme Court cites shed an abundant amount of light on this discussion.

10 " 'Income' has been taken to mean the **same** thing as used in the Corporation Excise Tax Act of 1909
11 (36 stat. 112)..." (emphasis mine)
12 *Bowers v. Kerbaugh-Empire Co.* , 271 U.S. 170 (1926)

13 and,

14 "As has been **repeatedly** remarked, the corporation tax act of 1909 was **not** intended to be and is
15 **not in any proper sense** , an income tax law. This court had decided in the Pollock Case that the
16 income tax law of 1894 amounted in effect to a **direct** tax upon **property** , and was invalid because
17 not apportioned according to populations, as prescribed by the Constitution. The act of 1909
18 avoided this difficulty by imposing **not** an income tax, but an excise tax upon the **conduct of**
19 **business in a corporate capacity** , measuring, however, the amount of tax by the **income of the**
20 **corporation** , with certain qualifications prescribed by the act itself..." (emphasis mine)
21 *Stratton's Independence, Ltd. v. Howbert* , 231 U.S. 399 (1913)

22 and,

23 "As to what should be deemed ' **income** ' within the meaning of 38, it of course need not be such an
24 income as would have been taxable as such, for at that time (the **16th Amendment** not having been
25 as yet ratified) income was not taxable as such by Congress without apportionment according to
26 population, and this tax was not so apportioned. **Evidently** Congress adopted the income as the
27 measure of the tax to be imposed with respect to the **doing of business in corporate form** because
28 it desired that the **excise** tax should be imposed, approximately at least, with regard to the amount of
29 **benefit** presumably derived **by such corporations** from the current operations of the government."
30 (emphasis mine)
31 *Stratton's Independence, Ltd. v. Howbert* , 231 U.S. 399 (1913)

32 and,

33 "[Footnote 1] Sec. 38. That **every corporation** , **joint stock company** , or **association** , organized
34 for **profit** and having a capital stock represented by shares, and every insurance company, now or
35 hereafter... and **engaged in business** in any state or territory of the United States, or in Alaska or in
36 the District of Columbia, **shall be subject** to pay annually a special excise tax with respect to the
37 carrying on or doing **business** by such corporations, joint stock company or association, or
38 insurance company..." (emphasis mine)
39 *Stratton's Independence, Ltd. v. Howbert* , 231 U.S. 399 (1913)

40 The Oregon Supreme Court was also quite clear: "The individual, unlike the corporation, cannot be taxed for the mere
41 **privilege** of existing. The corporation is an **artificial entity** which owes its' existence in charter powers to the State, but the
42 individual's **right** to live and own property are natural rights for which an **excise** cannot be imposed." (emphasis mine)
43 *Redfield v. Fisher* , 292 P. 813, at 819.

44 I believe that the Tennessee Supreme Court was also quite clear in saying that since the **right** to receive earnings is a **right**
45 belonging to every person, this **right** cannot be taxed as a **privilege** . (emphasis mine)

1 *Jack Cole v MacFarland* , 337 S.W.2d 453, 456 (Tenn. 1960).

2 "The whole law was declared unconstitutional... and 'would leave the burden of the tax to be borne
3 by professions, trades, employments, or vocations; and would remain in substance, a tax on
4 occupations and labor', - a result which, it was held, could **not** have been contemplated by
5 Congress." (emphasis mine)

6 *Brushaber v. Union Pacific R. Co.* , 240 U.S. 1 (1916)

7 "The taxpayer must be liable for the tax. Tax liability is a condition **precedent** to the demand. Merely demanding payment,
8 even repeatedly, does **not** cause liability." (emphasis mine)
9 *Bothke v. Terry* , 713 F. 2d 1405, at 1414 (1983).

10 "The Treasury Department **cannot** , by interpretive regulations, make income of that which is **not**
11 income within the meaning of the revenue acts of Congress, nor can Congress, without
12 apportionment, tax as income that which is not income within the meaning of the **16th Amendment**
13 ." (emphasis mine)

14 *Helvering v. Edison Bros. Stores* , 133 F. 2d 575.

15 Since an income tax is a tax on a transaction which is (and must be) directly associated with, or effectively connected with,
16 some particular type of revenue-taxable " **privileged** " activity [i.e. alcohol, tobacco, firearms, or other **privileged** activity],
17 the Internal Revenue Code and its' **implementing** and controlling federal **regulations must** specify the particular type or
18 kind of tax arising from a revenue-taxable, **privileged** activity. The privileged activity seems to me to be business for profit
19 carried on by corporations, joint stock companies or associations, or insurance companies. Income appears to be profit or
20 gain from some type of **commerce** (I believe interstate commerce) as opposed to compensation for labor.

21 Since the "income" tax **and** the "social security" tax are not apportioned among the several States, they must therefore be in
22 the category of indirect taxes which are taxes imposed on the happening of an event or activity. And to the best of my
23 understanding, I do not find a tax imposed upon **me** (that would be a capitation tax subject to apportionment). "As persons,
24 **slaves** were proper **subjects** of a **capitation** tax, which is described in the Constitution as a **direct** tax;..." (emphasis mine)
25 *Veazie Bank v. Feno* , 75 U.S. 533 (1869)

26 That is enough court cites for a bit. Now, with regard to your own conduct in regards to me and trying to make me liable for
27 an income tax, I would refer you to 26 U.S.C. 7608(a). It is clear from this section that Revenue Enforcement Officers have
28 authority for enforcement of Subtitle E and other laws pertaining to liquor, tobacco and firearms. Is it your contention that I
29 have tax liabilities pertaining to 26 U.S.C. Subtitle E? If so, please provide me with evidence of my involvement with
30 revenue taxable activities pertaining to liquor, tobacco or firearms. I can assure you, that I have never had any such
31 involvement. Other than 7608(a), I can find **no code section** that would **authorize** you, as a Revenue Officer, to investigate
32 alleged tax liabilities pertaining to myself or anyone else. Based upon your in-depth knowledge of the applicable portions
33 of the Internal Revenue Code, can you provide me with such a section from 26 U.S.C.? I would appreciate a prompt and
34 thorough response to these questions.

35 If you are alleging that I have tax liabilities relating to Internal Revenue laws other than Subtitle E, refer to 7608(b).
36 According to this section entitled "Enforcement of laws relating to internal revenue other than subtitle E" : "Any criminal
37 investigator of the Intelligence Division... is, in the performance of his duties, **authorized** ...", and so forth. Are you a
38 "criminal investigator? If you are, please refer to the Internal Revenue Manual which says, "The Criminal Investigation
39 Division enforces the criminal statute... involving United States citizens **residing in foreign countries** and **nonresident**
40 **aliens** subject to Federal income tax filing requirements..." If you are a criminal investigator, is it your contention that I am
41 a U.S. citizen living abroad or a nonresident alien having a filing requirement? If so, please explain your reasons.

42 26 U.S.C. 7214(a) clearly imposes substantial penalties (up to \$10,000.00 and/or up to 5 years in prison) upon any Revenue
43 Officer who is "guilty of any extortion or willful oppression under color of law", "knowingly demands other or greater
44 sums than are **authorized** by law", or "attempts to collect... except as **expressly authorized by law so to do** ." (emphasis
45 mine) Thus, it appears that you are operating under extremely strict and serious legal constraints. To misunderstand and
46 thereby abuse your lawful authority would be to subject yourself to substantial repercussions. In the event you feel I am
47 citing this for the purpose of intimidating you, please allow me to assure you that such is not the case. Are you aware of

1 any IRS employees who have been fined or even prosecuted under 7214(a)? I doubt it. That does not mean that the truth
2 should be abandoned. I am taking the time to communicate with you in the hope that you will be willing to accept and act
3 upon the truth once it is clearly communicated.

4 In an excerpt from Treasury/IRS 46.002, Privacy Act of 1974 Resource Document number 6372, it shows that the Criminal
5 Investigation Division of the IRS maintains files on all U.S. District Court Judges. This appears to be an obvious attempt to
6 "control" the Judicial Branch of government by the Executive branch and I believe it is a flagrant violation of the
7 Constitution. What could possibly justify this? How could this possibly be seen as helpful in an honest and **unbiased**
8 application and execution of the law? This has the appearance of blatant intimidation!

9 What we have here is a combination of government employees such as yourself, having a tough job to do, a body of law
10 that former IRS Commissioner Shirley Peterson has publicly stated is "incomprehensible, even to professionals in the
11 field...", every year, news reports and magazine articles of startling revelations of unauthorized and even unlawful actions
12 by the IRS, and a court system which is probably compromised and corrupted, largely through political intimidation. This is
13 a formula for disaster, is it not? Do you suppose this has any bearing on the fact that many of last year's contenders for the
14 highest office in the land were calling for the abolition of the IRS, if not the entire income tax system?

15 Meanwhile, let's look just a little bit further for ourselves. A logical place to search for suspected legal obligations or
16 liabilities would be the United States Code Annotated. Go to the index and look up "Citizenship", a logical place to
17 reference laws that would apply to Citizens wouldn't you agree? Well, this entire section contains only one code section
18 from Title 26, 26 U.S.C. 2501, a Gift tax. Isn't this odd? Well, insofar as most people assume themselves to be United
19 States Citizens, let's look under the heading "Income Tax" and go through this section until we come to the heading
20 "Citizens". Again, this appears to be confusing as the **only** code sections listed for "Income Tax - Citizens" are 26 U.S.C.
21 6851 (About to depart U.S. ...) and 26 U.S.C. 911 (Living abroad...) Why are the code sections which would impose
22 liabilities for the payment of "income taxes" and requirements for the filing of "1040 returns" **not** to be found in the United
23 States Code Annotated? Your answer please! There must be some logical reason!

24 In the United States Code Annotated, of great interest is the entry under "Income Tax Aliens". It says, "this index." So, we
25 look up "Aliens" in the index, and, lo and behold, what do we find but almost **nine full pages** of code sections under the
26 subheading "Income Tax", covering such topics as "Deductions", "Exemptions", "Gross Income", "Joint Returns", and
27 "Withholding of Tax". Unbelievable! It would appear that either the United States government is very zealous in apprising
28 aliens of their legal duties and negligent in doing the same for its' Citizens, or **someone** has given reams of bad information
29 to the IRS, which it has been diligently printing in its' publications and circulars for very many years now. **Please** explain
30 this to me.

31 You will find liability for payment of tax clearly and specifically spelled out in the tax code in 26 U.S.C. 4401(c), 5703(a),
32 and 5801(a) which create unmistakable liabilities for wagering, tobacco manufacturing and importation, and firearms
33 manufacturing and importation respectively. Why is 26 U.S.C. 7701(a)(14) so vague by comparison? Isn't section 1461 the
34 **only** section in the Internal Revenue Code imposing a definite liability for payment of "income" tax? That section applies to
35 **withholding agents only** (those required by 1441 to deduct and withhold from payments of "income" owed to foreign
36 persons). Now, based on **your** in-depth knowledge of the Internal Revenue Code, are you able to provide me with any code
37 section that clearly and **unequivocally** imposes upon **me** a liability for payment of income taxes, such liability having been
38 alleged by you by your recent form letter of June 12, 1997? If you cannot provide a satisfactory answer to this question, can
39 you give me your justification for your attempt to subject me to some liability or obligation? Do you understand the
40 importance of this question in light of the foregoing remarks about 26 U.S.C. 7214 and the serious consequences when
41 indifference to law is fostered and even encouraged? In this case, oddly enough, **all** that is required is to read the law, **do**
42 what it says and **do not do** what it does **not** say! The IRS often cites 26 U.S.C. 6001, 6011, and 6012(a) which say that
43 individuals must file a return or statement with us for any tax you are liable for. Please, simply provide for me some
44 evidence of "any tax [I am] liable for". If you fail in this regard, I cannot possibly have any legal duty to file any returns or
45 statements. A careful study and comparison of 26 U.S.C. 441(a) and (b), 6012(a)(1) and 7701(a)(14) will easily reveal that
46 without a specific law which would make a "person" "subject to" or "liable for the payment of" a particular internal revenue
47 tax, it is virtually impossible to be a "Taxpayer", have "Taxable Income" or a "Taxable Year". Why does the language
48 employed in 26 U.S.C. 6001, 6011, 6012 and 7701(a)(14) not come up to the standards of specificity as employed in 26
49 U.S.C. 4401(c), 5703(a) nor 5801(a)? This vagueness, whether intentional or not certainly leaves one doubting any liability
50 whatsoever. One can, of course voluntarily or ignorantly file a return and make therein, under penalties of perjury, what

1 amounts to a declaration of "taxpayer" status. The IRS can of course, argue that it is simply relying on the "taxpayers" own
2 representation as to their status and proceed accordingly. However, moral decency, if not legal duty, would seem to compel
3 any public servant charged with the responsibility of possessing a "broad, in-depth knowledge...of the Internal Revenue
4 Code" to notify a member of the public who apparently had improperly identified himself as a "taxpayer", would you not
5 agree? I believe that I have mistakenly filed in the past. My (2nd) second codicil which I sent to the Refund Center in
6 Ogden, Utah, to the IRS District Director in Omaha and to the U.S. Justice Department in Washington, D.C. by certified
7 mail over a year ago, was an attempt to correct that. For some reason, unknown to me, the IRS chose not to timely respond
8 to my notification and request for a response.

9 As another point of interest, I would invite you to investigate the definition of "STATE" and "UNITED STATES" as found
10 in Title 26 U.S.C. 3121(e)(2). This is the definition which **must** apply in Subtitle C Employment Taxes, as no other
11 definition for "STATE" or "UNITED STATES" is offered in Subtitle C. Compare this definition to what is offered in
12 4612(a) Subtitle D Excise Taxes - Tax on Petroleum. Why are the definitions different??? Why are "the 50 States" **not**
13 mentioned in the definition of "STATE" or "UNITED STATES" which would apply to Withholding Tax? Congresswoman
14 Barbara Kennelly of Connecticut has cited both Legislative Council and the Congressional Research Service in her claim
15 that the term "State" as found in 26 U.S.C. 3121(e) means only the named Federal territories and possessions and does not
16 include the fifty States of the Union. I want my employer to stop illegally withholding part of my compensation for labor
17 for the IRS. In fact if you go to Definitions in 26 U.S.C. 7701(a)(9) & (10) which I believe must apply to Subtitle A Income
18 Taxes, you will find that (a)(10) defines "State" to "include the District of Columbia". The term include is inclusive, and
19 shuts in or contains only that which is specified in the definition. The use of "States" in (a)(9) cannot be assumed to mean
20 the 50 states of the Union. The "Federal States" are the federal possessions such as the Virgin Islands, Guam, etc. Here
21 again is an abundance of vagueness. Please refer to 26 U.S.C. 4612(a)(4)(A) and 6103(b)(5). The IRS does know how to
22 say "the fifty States" and does so clearly and unmistakably in sections dealing with constitutional taxes. Why has the IRS
23 chosen to be so vague in the most important definition of "State" and "United States" in 7701 which applies everywhere in
24 Title 26 of the code where not supplanted by a specified definition?

25 As the Internal Revenue Service has assisted you in obtaining your broad, in-depth knowledge of the Internal Revenue
26 Code, were you shown the definition of "income" as it evolved from the 1939 Code to the 1954 Code to the 1980 Code to
27 the present day Code? As you should be aware, the Code provides footnotes which chronicle the additions, deletions, and
28 changes in each new Code. It is interesting to look back and see how the writers of the 1980 Code, have cleverly twisted the
29 meaning of "income", then conveniently deleted the 1954 Code reference to the 1939 Code which stated that the definition
30 was "substantially unchanged". You see, the 1939 Code makes it quite clear that "income" is **not** salaries, wages, etc., but,
31 instead **derived from** those sources. In fact, "income" was and continues to be what the United States Supreme Court last
32 ruled it to be and what several U.S. District Courts continue to rule to this day (review pages 4, 5, 6 and 7 above) - a
33 corporate profit, the tool for measuring the excise tax liabilities of persons (**artificial** entities) engaged in business under
34 the **privilege** granted by government. It is, of course, absurd to argue that the common man's right to live and support
35 himself amounts to a government **privilege**. Study the case of Mr. Lloyd Long of Tennessee whose jury seems to have
36 agreed with this analysis.

37 The acquittal of Mr. Lloyd Long in his "willful failure to file" case is not unique at all in the last decade. You could look up
38 cases involving Ray and Dixie Powell of the Puget Sound area, the Hardy brothers as well as a Danny Hashimoto in
39 Hawaii, Franklin Sanders and **17** other people in a huge case in Tennessee, and Gabe Scott of Alaska. In Mr. Scott's trial,
40 the jury was so outraged by what Mr. Scott presented in his defense, ten of the twelve jurors swore they would never file
41 another tax return! The other two were appalled but said they would continue to file out of **fear** of the IRS.

42 Then there is the case of the IRS attempt to smash the Save-A-Patriot Fellowship in Westminster, Maryland and indict its'
43 fiduciary, Mr. John Kotmair. After Mr. Kotmair's presentation to the Grand Jury, the U.S. Attorney was so humiliated by
44 the devastating evidence presented by Mr. Kotmair with respect to **misapplication** of the law by the Internal Revenue
45 Service, that he personally apologized to Mr. Kotmair.

46 I have no way of knowing the extent of your personal knowledge in these matters. It is my hope that you are simply
47 unaware, and that, as you **become** aware, you will do all that is in your power to resist that which is corrupt and unlawful.
48 In the meantime, I have a substantial belief that there has been misapplication of law, indefensible abuses of due process,
49 and in some cases, outright criminal behavior on the part of the IRS, the U.S. Justice Department and both state and federal
50 courts. The fruits of this government tyranny include nervous breakdowns, divorces, broken families, suicides, ruined

1 careers and businesses, and probably even the incarceration of some of the most patriotic, honest and hardworking
2 Americans. Americans are literally destroying other Americans in the name of a body of "law" which a former
3 Commissioner of the IRS labeled "incomprehensible". How terribly sad!

4 Four more cites which I won't quote comprehensively but are worth noting here are as follows (with my impression
5 preceding the first two cites): "Taxpayers" are to be favored in case of any ambiguity of law. - *Greyhound Corp. v. U.S.*
6 495F. 2d 863 (1974); We have the legal right to legally reduce or completely avoid paying taxes. - *Gregory v. Helvering*
7 293 U.S. 465; "...we indulge every reasonable presumption against the waiver of fundamental rights." - *Glasser v. U.S.* 315
8 U.S. 60 (1942); "...courts indulge every reasonable presumption against waiver of fundamental constitutional rights and that
9 we do not presume acquiescence in the loss of fundamental rights." - *Johnson v. Zerbst* 304 U.S. 458 (1938) This line of
10 thought leads directly to my next subject - ambiguity of the law.

11 I believe that the law should be plain and easily understood by the people to whom it applies. I also believe that government
12 must obey the laws according to such intent as is **clearly** expressed by the framers of the law - the representatives of the
13 people. To allow government agencies to just "do what it takes", **in spite** of the clear intent of the law or **because** the law
14 itself has been made incomprehensible, is to abandon honesty, to act cowardly, and to betray future generations into a state
15 of helplessness at the mercy of unrestrained government and a system of law which is arbitrary, incomprehensible and
16 largely misapplied or ignored. I would not be taking the time to express these things to you if I did not respect you as a
17 fellow human being who must, as I, live by some set of values. If you do not agree with **any** of what I express in this letter,
18 then at least I have made another good faith attempt to communicate with "our" government and I will have the evidence
19 that I have done so. If on the other hand, you find yourself in some agreement with much or even small portions of what I
20 have expressed here, then I implore you to suspend your disbelief just long enough to diligently investigate these matters. I
21 can assure you that I will give **careful** consideration to any sincere and comprehensive response you would communicate to
22 me in writing.

23 A year ago, for whatever reason, the Internal Revenue Service refused to respond to my written communication. Here, I
24 have offered **observations** about the law, United States Supreme Court cites as well as other court cites, and commented
25 upon what appear to me to be gross **misapplications** of the law. I am also asking numerous questions which I believe
26 should seem reasonable and relatively simple to answer for those people occupying positions which should require a
27 "broad, in-depth knowledge of the Internal Revenue Code."

28 In conclusion, based on the unwillingness of the IRS to respond to my earlier correspondence dated 3/11/96 and 4/28/96
29 (referenced on page one above) and substantial information that I have since become aware of, I believe that the IRS, by
30 deceptive and misleading words and statements have deceived me as well as the general public, into believing that there is a
31 tax imposed either on the natural person or on earnings for labor (a tax on me would be a direct tax subject to
32 apportionment and in fact only **entities** involved in a taxed activity or event could possibly be "subject to" or "liable for"
33 this tax). Such deception is deplorable by any standards. Your form letter mentioned employing schemes with the intent to
34 evade taxes. It is a sad day for America when a good and "watchful" citizen who believes that all that is required is to read
35 the law, do what it does say and do not do what it does not say, draws the label "tax protestor". It is my contention that it is
36 the IRS that has schemed in such a manner as to have created this extortion of an unbelievable magnitude. If you or your
37 legal department can refute this body of evidence which I have now made **you** aware of, I will be more than happy to
38 reconsider my position. I do respectfully demand a comprehensive response to this letter as well as a specific answer to
39 each question that I pose. It's my understanding from one of your publications that I can expect professional, courteous
40 service. You can expect courtesy and a willingness to cooperate from me as well.

41 I assure you, I will seriously consider any reliable information which contradicts my positions. Please correct in writing,
42 any misunderstandings that I may have. If you disagree with the understanding I have come to, I make a respectful demand
43 that you produce and send to me, hard copy documents that fully detail and describe my error, with at least the following:

- 44 1) Copies of all documents on which you base your position that I have an obligation to submit a "form 1040 - U.S.
45 Individual Income Tax Return" for the "tax period ending 12/31/95";
46 2) Copies of all documents that specifically identify all laws, statutes and especially the implementing regulations that
47 impose an obligation upon **me** to submit a "form 1040 - U.S. Individual Income Tax Return" for the "tax period ending
48 31 December 1995";

- 1 3) Copies of all contractual and/or waiver documents that I have signed or any judicial decisions that obligates me in **any**
2 way to your Service or to any specific performance.
3 4) Copies of all determinations made by anyone in your Service that concluded that any obligation was imposed upon me,
4 and which specifically determined the extent of that obligation.
5 5) Copies of all delegation of authority to make **any** determinations in reference to me.
6 6) The documents that describe the format for making a request for correction or for making a request for specific
7 documents describing any obligation upon me and your specific authority to determine, impose and enforce any such
8 obligation.
- 9 I respectfully demand that you please answer all questions herein with complete and appropriate answers and with
10 substantiating evidence. Please document each answer with the corresponding implementing regulation(s) where
11 applicable. Here are a few additional important questions.
- 12 Why does your most recent form letter state that, "This office does not accept your notice as having any legal bearing"
13 regarding my correspondence of April 3, 1997 to you? We were directed to use those exact words by Robert Metcalf, Trial
14 Attorney, Tax Division, U.S. Department of Justice when he was asked how we were to respond to requests for tax returns.
15 His suggested response was, "I cannot honor your request, for to do so would nullify the merits of my action against you."
16 He understands that by filing a return, I destroy the merits of my own action. Who am I to listen to?
- 17 In light of two statements made by the U.S. Supreme Court in *Garner v. United States* 424 U.S. 648, "Government **compels**
18 the filing of a return much as it compels, for example, the appearance of a 'witness' before the grand jury." (emphasis mine)
19 and, "The information revealed in the preparation and filing of an income tax return is, for purposes of Fifth Amendment
20 analysis, the testimony of a witness.", isn't it true that **anyone** who files a tax return **waives** their Fifth Amendment
21 protected rights? What if I don't want to waive those rights? What options are there? Is the Fifth Amendment a right or a
22 privilege?
- 23 If there were a statute which clearly and unequivocally **required** the filing of tax returns, wouldn't such statute be
24 unconstitutional under the present income tax system to the extent that it would **require** individuals to give the government
25 information which could be used against them criminally? In light of the last two cites in paragraph 3 of page 11 above,
26 please comment on the IRS "requirement" to waive fundamental constitutional rights by preparing and filing an income tax
27 return.
- 28 Either filing income tax returns is **required** and the IRS is **requiring** individuals to waive their **Fundamental
29 Constitutional Rights**, in which case **any** statute that **requires** individuals to file a tax return would be **unconstitutional**
30 or, filing tax returns is **voluntary** (as asserted in many IRS publications) so that Fundamental Constitutional Rights are not
31 trampled upon. What is the official position of the IRS on these issues? I truly hope that it is the latter and it is indeed
32 voluntary because any other position positively raises Constitutional issues. The United States Supreme Court has said,
33 "Our system of taxation is based upon voluntary assessment and payment, not upon distraint." (emphasis mine)
34 *Flora v. United States* , 362 U.S. 145
- 35 What is the statute and implementing regulation(s) that makes a Citizen of one of the 50 Union States liable for the
36 payment of an income tax on wholly **intrastate** derived compensation for labor? Isn't Congress' power limited to **interstate
37 commerce** ? (See the 1995 U.S. Supreme Court Lopez decision as well as the Pollack Case, 158 U.S. 601, which is
38 speaking specifically of the states' power to tax being lessened, "The reasons for the clauses of the constitution in respect of
39 direct taxation are not far to seek. The states, respectively, possessed plenary powers of taxation. They could tax property of
40 their Citizens in such manner and to such extent as they saw fit. They had unrestricted powers to impose duties or imposts
41 on imports from abroad, and excises on manufactures, consumable commodities, or otherwise. They gave up the great
42 sources of revenue derived from **commerce** . They retained concurrent power of levying excises, and duties if covering
43 anything other than excises; **but in respect of them the range of taxation was narrowed by the power granted over**
44 **interstate commerce** ." I simply do not understand how this line of reasoning can be argued with. This cite specifically
45 shows that the federal government was given the power to tax interstate commerce by the States. What more proof is
46 required? Unless there is a statute with a corresponding implementing regulation that spells out specifically that the IRS has
47 the power to tax wholly intrastate derived compensation for labor, I find it very difficult that the IRS has the legitimate
48 power. Your explanation please!

1. What is the statute and implementing regulation(s) that makes a Citizen of one of the 50 Union States liable to file an "income tax return"?
2. What is the statute and implementing regulation(s) that makes a Citizen of one of the 50 Union States required to join the "Social Security Program" and/or obtain a Social Security Number?
3. Aren't taxes withheld under subtitle "C" of the Internal Revenue code **voluntary** wage taxes? Aren't taxes withheld under subtitle "A" of the Internal Revenue code **income taxes** that apply only to nonresident aliens doing business within the United States or Americans working abroad under a tax treaty?
4. What **authority** do you have to collect a tax on a Citizen born and living in one of the 50 Union States and receiving **intrastate** compensation for labor? **Any** delegation of **authority** documents?
5. What **privileged** activity do you think I am involved in that would make me liable for a tax?
6. If the **income** is not the subject of the tax, what is the subject? (please reference the top of page 5 above for the 1943 Congressional House record quotation).

13 My authority for making the above respectful demands, if you disagree, is made as a matter of right and is
14 supported by the following Supreme Court decision :

15 "Whatever the form in which the Government functions, anyone entering into an arrangement with
16 the Government takes the risk of having accurately ascertained that he who purports to act for the
17 Government stays within the bounds of his authority...and this is so even though as here the agent
18 himself may have been unaware of the limitations upon his authority."

19 *Federal Crop Ins. Corporation v. Merrill* , 332 U.S. 380 (1947).

20 I will expect your written response to my request for correction of error and to my respectful demand for the documents
21 requested and all questions answered, within 30 days of your receipt of this certified letter. I am perfectly willing to admit
22 that I could be mistaken. Nevertheless, you do bear a heavy burden of proof since no one was willing to respond to my
23 correspondence of over a year ago. I have presented much information here and asked some very pointed questions. If you
24 or your legal department cannot satisfactorily answer my questions, it certainly casts a pall over your positions on these
25 issues as well as upon your authority.

26 If I do not receive your written reply within that time, your lack of response will again establish the presumption of your
27 error and will also establish that you do not have any documents responsive to my request or any documents verifying your
28 authority to support or make any claim of any obligation upon me. You will either acknowledge your error in writing, or by
29 failure to respond to this lawful requirement (by silence), that I **am** a nontaxpayer and under no obligation whatsoever. Any
30 unwillingness by the IRS to respond to this respectful demand for answers certainly will not rebut and disprove, refute or
31 controvert, in **any** form, my causes and beliefs. By silence and failure to timely respond, the IRS will self-impose default to
32 all contained within this correspondence. Also, please be aware that my administrative claim for damages (which was never
33 rejected) has yet to be satisfied.

34 I thank you in advance for your timely cooperation.

35 Very sincerely,

36 <>NAME AND SIGNATURE>>

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38 Proverbs 17: 26 & 27 says: "It is not good to fine the righteous, nor to strike the noble for their uprightness."

39 *Samuel Adams (1722-1803), was known as the "Father of the American Revolution." He instigated the Boston*
40 *Tea Party, was one of the signers of the Declaration of Independence, called for the first Continental Congress*
41 *and served as a member of Congress until 1781. He formed the Committees of Correspondence, which were*
42 *largely responsible for the unity and cohesion of the Colonists preceding the Revolution. The original*

1 *committee, formed in Boston, had three goals: (1) To delineate the rights of Colonists as men; (2) To detail how*
2 *these rights had been violated; (3) To publicize these rights and the violations thereof throughout the Colonies.*
3 *Samuel Adams said, "If men, through fear, fraud, or mistake, should in terms renounce or give up any natural*
4 *right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The*
5 *right to freedom being the gift of Almighty God, it is not in the power of man to alienate this gift and voluntarily*
6 *become a slave.*

1

2 3.12.9 Legal Notice Requesting 5th Amend Waiver Evidence

3 This Legal Notice and Demand is to be sent to a bank or financial institution who has received a Notice of Levy from the
4 IRS requesting that they levy bank assets. It requests that they identify any evidence that one's due process rights have been
5 waived.

1 Certified U.S. Mail [mailing location]
2 Serial Number #P xxx xxx xxx [city],[state]
3 Return Receipt Requested (zip code exempt)
4 Restricted Delivery Requested [today's date]

5

6

7 **LEGAL NOTICE AND DEMAND**

8

9

10 [bank officer]
11 [name of bank]
12 [address]
13 [city], [state]

14

15 Dear [bank officer]:

16

17 Please provide me with certified copies of all documentary evidence currently in your bank's possession or control that
18 [party] waived the fundamental Right to due process of Law, as guaranteed by the Fifth Amendment in the Constitution for
19 the United States of America, as lawfully amended, by means of knowing, intentional, and voluntary acts done with
20 sufficient awareness of the relevant circumstance and likely consequences. See *Brady v. U.S.*, 397 U.S. 742 at 748 (1970).
21 Please also take formal notice of the U.S. Supreme Court holding that waivers of fundamental Rights will not be presumed,
22 to wit:

23

24 ... [A]cquiescence in loss of fundamental rights will not be presumed.

25 [Ohio Bell v. Public Utilities Commission, 301 U.S. 292 (1937)]

26

27 If you do not provide said evidence to [party] on or before 5:00 p.m. on Friday, [mm/dd/yy], [party] shall be
28 entitled to proceed on the basis of the conclusive presumption that there is no such evidence currently in your possession or
29 control, and that [party] never waived the fundamental Right to due process of law, as guaranteed by the Fifth Amendment
30 in the Constitution for the United States of America, as lawfully amended (hereinafter "U.S. Constitution").

31

32 Thank you very much for your consideration. We appreciate your timely and dutiful cooperation with this Legal Notice and
33 Demand. Please don't forget your deadline, as shown in the preceding paragraph.

34

35 Sincerely yours,

36

37

38

39

40 [signature of customer]

41

42

43

44 <>NAME>>

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46 # # #

47

1

2 **3.12.10 Affidavit of Default and of Estoppel**

- 3 The affidavit is intended to be sent to a bank or financial institution after you have sent them the Legal Notice Requesting
4 5th Amendment Waiver Evidence and they have refused to respond.

1 Certified U.S. Mail [mailing location]
2 Serial Number #P xxx xxx xxx [city], [state]
3 Return Receipt Requested (zip code exempt)
4 Restricted Delivery [today's date]

5

6

7 **AFFIDAVIT OF DEFAULT AND**
8 **OF ESTOPPEL BY ACQUIESCENCE**

9

10
11 [bank officer]
12 [name of bank]
13 [address]
14 [city], [state]

15

16 Dear [bank officer]:

17 We, the Undersigned, hereby serve upon you Our AFFIDAVIT OF DEFAULT to establish presumed fact concerning your
18 failure to produce competent evidence that We, as customers of your bank, ever waived Our fundamental Right to due
19 process of law, as guaranteed by Amendment V to the Constitution for the United States of America, as lawfully amended
20 (hereinafter "U.S. Constitution"). The U.S. Constitution is the supreme Law of this Land, pursuant to Article VI, Clause 2.
21 The constitution of this state also recognizes that the U.S. Constitution is the supreme Law of this Land.

22 On [mm/dd/yy1], We presented to you Our formal written NOTICE AND DEMAND for production of any and all material
23 evidence, currently in your possession or control, of any knowing, intentional, and voluntary waiver(s) by Us of our
24 fundamental Right to due process of law. As stated in Our previous written communications to you, waivers of fundamental
25 Rights must be knowing, intentional, and voluntary acts, done with sufficient awareness of the relevant circumstances and
26 likely consequences. See U.S. v. Brady, 397 U.S. 742 at 748 (1970); U.S. v. O'Dell, 160 F.2d 304 (6th Cir. 1947).

27 Said NOTICE AND DEMAND gave you reasonable notice and grace to locate and produce the requisite evidence of any
28 such waivers. The deadline for production of said evidence was [mm/dd/yy2]. You have served absolutely nothing upon Us
29 which could be considered as a good faith and diligent attempt by you to respond to Our lawful and reasonable NOTICE
30 AND DEMAND within the stated deadline.

31 Accordingly, We now invoke the doctrine of estoppel by acquiescence, because we can prove that your previous fiduciary
32 contract with Us imposes upon you a legal and a moral duty to answer, and your silence can now be construed as a fraud.

33 *"Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left*
34 *unanswered would be intentionally misleading." See U. S. v. Tweel, 550 F.2d 297, 299 (1977), emphasis added,*
35 *quoting U.S. v. Prudden, 424 F.2d 1021, 1032 (1970). See also Carmine v. Bowen, 64 A. 932 (1906).*

36 **VERIFICATION**

37 We, the Undersigned, hereby verify, under penalty of perjury, under the laws of the United States of America, without the
38 "United States", that the above statements of fact are true and correct, to the best of our current information, knowledge,
39 and belief, so help Us God, pursuant to 28 U.S.C. §1746(1).

40

41 Further Affiants Sayeth Naught.

42

43 Executed on [mm/dd/yy3]

44

45

46

47

48 [signature of first Person]

49

50 [typed name of first Person]

1
2
3
4
5 [signature of second Person]
6 _____
7 [typed name of second Person]
8
9
10
11
12 [signature of third Person]
13 _____
14 [typed name of third Person]
15
16
17 # # #
18

19 **3.12.11 Legal Notice to Restore Account**

20 This Legal Notice is to be served on a bank or financial institution who has received a Notice of Levy from the IRS
21 requesting that they levy bank assets and who has illegally turned over the contents of the account or asset to the IRS in
22 violation of the due process clause of the Fifth Amendment. It requests that the institution restore the account because it
23 was illegally levied..

1 Certified U.S. Mail c/o [address]
2 #P-xxx-xxx-xxx [City] zip code exempt
3 Return Receipt Requested [State] REPUBLIC
4 Restricted Delivery Requested
5 [Date of Notice]
6
7 [Name of Bank]
8 Attention: Legal Department
9 [Street Address]
10 [City] zip code exempt
11 [State] REPUBLIC
12
13
14 NOTICE AND DEMAND
15 FOR RESTORATION OF ACCOUNT
16
17
18 Re: IRS "Notice of Levy" dated [mm/dd/yy]
19 against [Victim(s)]
20 [Account Number]
21
22 Dear Sir/Ms:
23
24 Notice and demand are hereby served upon you to restore all funds which have been paid by [Name of Bank] from account
25 number [Account Number] to the Internal Revenue Service, under color of IRS Form 668-A "Notice of Levy" dated
[mm/dd/yy] (see attached).
26
27 FORMAL NOTICE
28
29 Formal Notice is hereby given to you concerning law(s) applicable to IRS levies, and your liabilities for violating those
30 laws. IRS Forms 668-A, 668-A(c) and 668-W are the "Notices of Levy" that are sent to third parties such as banks,
31 employers, and other financial institutions to confiscate property for the purpose of collecting taxes allegedly owed. This
32 NOTICE AND DEMAND to you covers the relevant factors in the correct lien/levy procedure, and demonstrates how the
33 IRS has misused and abused their extremely limited authority in this area, particularly in the case of funds which were
unlawfully confiscated from [Name of Bank] account #xxxx-xxxxxx (hereinafter "Victim's Account") by alleged agent(s)
of the "Internal Revenue Service" [sic] (hereinafter "IRS").
34
35 In what follows, we explain first what a "levy" is, and we examine how it is commonly mis-perceived by both the third
36 parties who receive it (e.g. banks) and by the IRS agents who issue it. Then we cover the legal requirements that must be
37 met before a Notice of Levy can be valid. We also discuss how, in many cases, IRS agents use the Internal Revenue Manual
38 (hereinafter "IRM") as their legal "authority" in the levy process, even though the courts have ruled that the IRM conveys
39 no such legal authority. We then relate the specific effect this has on IRS employees who fail to recognize the limited
40 nature of their authority. We review the responsibilities and liabilities of third parties (like [Name of Bank]) who may
41 receive an IRS Notice of Levy. Finally, attached is a checklist for determining whether or not an IRS Notice of Levy is
valid.
42
43 Notice and Demand for Restoration of Account:
44
45 THE LEVY
46
47 To understand the limited nature of a levy, we begin by defining the term. A "levy" is a confiscation of property in
accordance with a legal judgment. From the definition itself, we see that there are two elements to a levy: the first element
is that a levy is a confiscation of property; but, the definition is limited by the second element which is that, before property
can be confiscated, it must be in accordance with a legal judgment.

1 In civil law, the specific process is carried out by a Writ of Execution, or Warrant of Distraint, which is a "formal process
2 issued by court[s] generally evidencing the debt of the defendant to the plaintiff and commanding the officer to take the
3 property of the defendant in satisfaction of the debt." (Federal Rules of Civil Procedure, Rule 69) The plaintiff in the instant
4 case is the IRS; the defendant is a [Status of Victim(s)]. The Warrant of Distraint, or its equivalent, results in a lien filed
5 against the property by the court. A lien, by definition, is a claim on property for payment of debt.

6 The following are important points to understand regarding the nature of a levy:

- 7 (a) levy can only come after seizure;
8 (b) seizure only applies to property subject to forfeiture;
9 (c) the only property subject to forfeiture is that which comes under the provisions of IRC Subtitle E -- Alcohol, Tobacco,
10 and Certain Other Excise Taxes; and
11 (d) all the enabling regulations pertaining to levies are found in Title 27 CFR, which pertains only to those activities
12 described in (c) above.

13 The individual who actually receives the Notice of Levy is a third party, but rarely, if ever, do third parties realize that the
14 responsibility for determining the validity of a levy is theirs (i.e. the bank employee's, or officer's, responsibility). Nor does
15 such a third party ever fully realize the importance of making a correct legal determination, since an incorrect determination
16 can lead to a personal liability and possibly also a criminal charge for "conversion of property."

17 From Black's Law Dictionary, Fifth Edition, we find that conversion is an unauthorized and wrongful exercise of dominion
18 and control over another's personal property, to the exclusion of or inconsistent with the rights of the owner. Anyone still
19 doing business with banks or other financial institutions must take the time to notify the appropriate bank officials of the
20 Notice of Levy's limited application. These officials will benefit from the knowledge necessary to protect them from
21 perfectly justified damage suits brought against them by damaged customers. Information available to us indicates that a
22 rapidly growing number of People are becoming aware of the applicable law and are not bowing down to IRS threats and
23 bullying tactics.

24 Notice and Demand for Restoration of Account:

25 Most People have little or no understanding of the applicable law, and thus are unaware of the statutory requirements that
26 must be met before a Notice of Levy can be valid. We have found that most People assume the IRS has already made that
27 determination; otherwise, why would the IRS be sending the Notice of Levy in the first place? In their minds, it naturally
28 follows that the IRS is then legally responsible for any errors. What those who receive the Notice of Levy fail to consider is
29 that, since they are the fiduciary in possession of the property, it is they who are ultimately responsible for determining its
30 disposition -- not the IRS. The trust we place in those who maintain our property is much like the trust we place in our
31 doctor; it should be maintained at the highest possible level of honesty and integrity.

32 The IRS agent who sends a Notice of Levy is usually acting on the presumption that he has the requisite authority.
33 Unfortunately, most IRS agents have no idea what the law requires. Surprisingly, the agent has no legal obligation to tell
34 the third party whether the levy is valid and, more than likely, the agent doesn't know himself. Rather, because the third
35 party has possession of the property, it is his/her responsibility to know the law and to act accordingly, or to seek competent
36 legal advice (assuming any can be found). The bottom line is this: were it not for the many parties involved and the various
37 legal aspects that seem to confuse the average attorney, it would be impossible for the IRS to seize property under the guise
38 of collecting income taxes.

39 **AUTHORITY FOR THE LEVY**

40 The authority to levy is restricted to and contained within Section 6331(a) of the Internal Revenue Code ("IRC"). The
41 annotated version of the United States Codes provides more insight into the purpose of Section 6331. Title 26 U.S.C.A
42 6331, under Note 5, describes the purpose of this section as follows:

43 Purpose. This section was enacted to subject salaries of federal employees to the same collection procedures as are
44 available against all other taxpayers, including employees of a State.

- 1 You will not see either of these paragraphs printed on the back of any Notice of Levy form. For some reason, the IRS
2 begins quoting their levy authority with the ominous sounding words of subsection (b): "Seizure and sale of property."
3 However, that subsection is only an explanation of the term "levy" as that term is used in the previous subsection, IRC
4 6331(a), that limits the authority for that levy.

5 *Section 6331(a) contains the following key sentence:*

6 *Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United
7 States, the District of Columbia, or any agency or instrumentality of the United States or the District of
8 Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee,
9 or elected official.[emphasis added]*

- 10 This sentence would seem to imply that only government employees are subject to levy. This would be correct if it
11 specifically referred to the "employment tax" on income under Subtitle C, but it is important to emphasize that this section
12 is implemented by regulations pertaining to, and making enforceable, levies on the manufacture of alcohol, tobacco, and
13 firearms under 27 CFR Part 70, and certain other excise taxes under Subtitle E of the IRC.

14 The U.S.C./CFR Parallel Table of Authorities reveals quite clearly the limited application of this IRC Section by
15 identifying these excise taxes. The enabling regulations that it specifies pertain ONLY to 27 CFR Part 70 (alcohol, tobacco,
16 and firearms) and those other miscellaneous excise taxes found in Subtitle E of the IRC. There is simply no connection
17 whatsoever with income tax in Subtitle A. Therefore, assuming that all other legal requirements are met (e.g., notice and
18 demand, court order, lien, etc.), a levy may be made only on property of those persons who are described in IRC Subtitle E,
19 and on the property of the government employees described in 6331(a). No similar provisions exist for anyone or anything
20 else!

- 21 One of the more troubling statements which the IRS makes appears in IRS Publication 1 (Rev. 10-90) entitled Your Rights
22 as a Taxpayer. On the last page under the subheading, "Access to your private premises," it states:

23 A court order is not generally needed for a collection officer to seize your property. However, you don't have to allow the
24 employee access to your private premises, such as your home or the non-public areas of your business, if the employee does
25 not have court authorization.

26 We will show that the statement "A court order is not generally needed for a collection officer to seize your property" is an
27 incredible distortion of the truth. Keep in mind that the IRS admits that its interpretation of the law may directly conflict
28 with court decisions. This is often the case, unfortunately, because its interpretations seem to be designed more to
29 intimidate than to represent the intent of the law.

30 Section 6331 is the only authority in the entire IRC that provides for the levy of property such as wages, salaries, etc. The
31 limitation for that authority should be rather obvious since it pertains ONLY to those persons who are subject to the
32 provisions of IRC Subtitle E, and certain officers, employees, and elected government officials and, of course, their
33 "employer" -- the government. But, there are further limitations! We say "certain" officers, employees, and elected officials
34 because, in this particular section, the applicable definition of "United States" restricts the list of government agencies to
35 those operating within the geographical confines of U.S. government possessions and territories such as Guam, American
36 Samoa, etc. There are at least three (3) definitions of the term "United States" in the IRC, and it is important to know which
37 definition is in operation with respect to any given section.

38 In this case, the ONLY government "employer" under such an obligation and legally bound to honor the levy would be a
39 federal agency outside the 50 Union states. We make the distinction because there are many federal officers, employees,
40 and elected officials working for government agencies within the 50 Union states who might otherwise think that the law
41 provides for a levy from their own agency. They are concerned because they are employed within the 50 Union states, but
42 no other third party is identified by this section, and thus, no other third party may be served with such a notice.

43 The technical aficionado who might question this should note that this section identifies the subject of a levy by specifying
44 the employer as defined in section 3401. IRC 3401 is in Subtitle C (Social Security) and the employer referred to is, or
45 course, an entity that is defined for the purpose of administering Subtitle C provisions.

1 An employer is NOT the taxpayer under Subtitle A. Rather, he, she, or it is an entity that is defined for the purpose of
2 administering the provisions of Subtitle C only, and who, by the definition contained within Section 3401, employs other
3 participants (defined as "employees") within the geographic confines of the insular island possessions and territories of the
4 United States. Thus, the "employer," for purposes of this section, is a territorial government agency.

5 Since this geographic area is outside the borders of the 50 Union states, the lawmakers were not under any constitutional
6 prohibition regarding direct or indirect taxation, or any restriction pertaining to the rules of apportionment and
7 uniformity. The Constitution for the United States, as such, does not extend beyond the limits of the States which are united
8 by and under it. (See *Downes v. Bidwell*, 182 U.S. 244 (1901).)

9 As far as the average person is concerned, it is completely inapplicable to those who have not voluntarily applied to obtain
10 a benefit in federal entitlement programs or who have revoked their application to participate, based on the fact that their
11 signatures were obtained via a constructively fraudulent process (if they were led to believe that participation was required).

12 DELEGATION OF AUTHORITY

13 Despite the apparent loopholes which seem to exonerate and provide an escape for an IRS agent's errantly exercising a
14 presumed authority, there are other provisions that do hold him responsible for its administration. Specifically, these
15 provisions deal with what are called "delegation orders." No agent may administer a provision of law without a proper
16 order delegating authority to do so.

17 The authority to administer the provisions of Section 6331, regardless of its applicability, is further restricted by national
18 and local delegation orders designed to ensure agency compliance within the limits of the law.

19 As with all authority under the IRC, it is the Secretary of the Treasury who must administer the provisions for levy, or
20 delegate the authority to do so, if and when appropriate. The delegation orders that do exist for liens and levies are
21 remarkably limited. For example, the Delegation Order for authority to execute lien and levy actions in the Newark District
22 Office of the IRS lists the "Internal Revenue Manual, Sections 5312, 5314, 5326, 5343.2, 5421, 5541, and 5450." Notice
23 that the citations pertaining to liens and levies within these orders do not actually contain the statutory authority to levy that
24 we have examined thus far (i.e., IRC Section 6331).

25 Interestingly, the back side of the Notice of Levy form itself also shows a similar peculiarity. On Form 668-W, the
26 authorities listed include 6331(b) thru 6331(e), but they omit the elusive 6331(a), which is the actual authority for a levy
27 and the statute upon which the others rely and to which they refer. Why is Section 6331(a) not cited on the form?

28 In the Delegation Order, the remainder of the cite refers to the IRM which is, of course, only "directive" in nature. Since it
29 is not the law, it cannot possibly convey actual legal authority. It can only clarify what that authority is for the benefit of
30 agents seeking to understand how to administer the law. A nationwide search of all delegation orders has revealed that
31 section 6331(a) has indeed been omitted from each and every one; but then again, if the authority for the levy pertains only
32 to those previously mentioned, then it should certainly come as no surprise that delegation orders pertaining to service
33 centers and district offices within the 50 Union states of the Union (including [State] REPUBLIC, of course) cannot
34 authorize such a levy.

35 If agents are puzzled by this, their only other source for clarification is the Internal Revenue Manual ("IRM").

36 THE INTERNAL REVENUE MANUAL

37 The IRC is the body of law that contains the legal authority for the Secretary (and his delegates) to administer provisions
38 pertaining to the collection of income taxes. It is, however, not unusual for the IRS to cite the IRM as their legal authority
39 for various aspects of a collection procedure.

40 As long as there is some illusion of authority, it is easy for IRS agents to justify (in their own minds) that certain actions are
41 within the scope of their authority and, as mentioned previously, the delegation orders do list another "authority,"
42 specifically the IRM. But, research has revealed that at least six courts have ruled that the IRM does not have the force of
43 law. The courts have ruled that the provisions of the IRM are only directory in nature and not mandatory. See *Luhring v.*

1 Glotzbach, 304 F.2d 560 (4th Cir. 1962); Einhorn v. DeWitt, 618 F.2d 347 (5th Cir. 1980); and United States v. Goldstein,
2 342 F.Supp. 661 (E.D.N.Y. 1972); Boulez v. C.I.R., 810 F.2d 209 (D.C. Cir. 1987); United States v. Will, 671 F.2d 963,
3 967 (6th Cir. 1982).

4 The simple fact is that the IRM may not be relied upon as the legal authority for any part of a collection action, which
5 leaves Section 6331(a) as the sole authority for a levy. As we have just seen, this Section is severely limited. So, it would
6 seem that the non-judicial collection powers of the IRS (without a court order) are not as awesome as some IRS officials
7 would have the public believe. Or, is it just another case of the naked emperor deluding himself? Either way, it doesn't end
8 there. The Notice and Demand is another nail in the coffin.

9 **THE IRS NOTICE AND DEMAND**

10 The non-judicial collection authority is wholly dependent upon a statute (Section 6321, also enabled by 27 CFR Part 70),
11 which provides for a lien to arise automatically when a taxpayer fails to pay a tax that is demanded via a "Notice and
12 Demand" under Section 6303. If such "demand" is not or cannot be made, then a lien cannot automatically arise, and
13 subsequent collection activity cannot occur. All of the available case law confirms this. In Linwood Blackston et al. v.
14 United States of America, 778 F.Supp. 244 (D. Md. 1991), the court held that:

15 The general rule is that no tax lien arises until the IRS makes a demand for payment. Myrick v. United States [62-1 USTC
16 9112], 296 F.2d 312 (5th Cir. 1961). Without a valid notice and demand, there can be no tax lien; without a tax lien, the
17 IRS cannot levy against the Citizen's property ... this Court concludes, consistent with the views expressed in Berman,
18 Marvel, and Chila that the appropriate "sanction" against the I.R.S. for its failure to comply with the [Sec.] 6303(a) notice
19 and demand requirement is to take away its awesome non judicial collection powers. [emphasis added]

20 IRC Section 6303 is the law that requires a "Notice and Demand" to be issued; however, the IRS does not issue such
21 notices for reasons which are beyond the scope of our discussion here. As is evident from the court case just mentioned, it
22 is impossible for the IRS to move forward with the legal action that is required by Section 7403 (entitled Action to enforce
23 lien or to subject property to payment of tax) if they have not issued a Notice and Demand. In most cases, the Notice of
24 Levy given to a third party falsely states that a Notice and Demand has been issued; but if the IRS fails to issue the required
25 Notice and Demand pursuant to section 6303, then they cannot possibly obtain the necessary legal sanction through a court
26 of law to enforce the levy. Why? Because, in order to obtain the sanction of a court, they would need to produce a copy of
27 the Notice and Demand that was referenced on the Notice of Levy form, and they can't do that if it does not exist. If the IRS
28 is unable to send the Notice and Demand, then it follows that it would be impossible to obtain the necessary court order.

29 Throughout this explanation, it is important to keep in mind that no single IRS official is necessarily guilty of fraud. It is
30 more accurate to say that the process itself is constructively fraudulent. In other words, it is not necessarily intentional. It is
31 sufficient to explain that there are many IRS employees involved, and that the employee responsible for any given part of
32 the "presumed correctness" of any given action rarely, if ever, has any communication with any of the other employees,
33 who then act on those presumptions.

34 Those who have worked in a typical busy office environment know that the responsibility for getting things done often falls
35 on a low-level employee who is trying to do the work of 10 People. The short-cuts they teach their fellow workers are not
36 necessarily in the best interest of their employer, but since they are unfamiliar with the details of their company's inner
37 workings, the reason that it is a detriment is beyond their understanding. Of course, if there is no penalty for their actions,
38 the likelihood that their invented procedure will be corrected by a superior is slim. When new employees are hired, they
39 learn the same defective way of doing things.

40 The government is more prone to this situation than any privately owned business because its employees are generally less
41 productive and have less incentive to change anything. In the situation we are examining, the law is written to protect
42 People from these inadvertent short-cuts made by lower level employees. That is why a court order is necessary to effect a
43 levy.

44 **THE COURT ORDER**

1 Page 57(16) of the IRM entitled Legal Reference Guide for Revenue Officers confirms (on the upper right-hand corner of
2 the page) that a court order (i.e., Warrant of Distraint) is necessary. We say "confirms" because the IRM is merely referring
3 to established principles of law, since it does not itself constitute the law that requires the Warrant of Distraint. Moreover,
4 the IRM shows that the IRS even agrees with those established principles and encourages their agents to abide by them.
5 The IRM, for example, cites the authority of United States v. O'Dell, 160 F.2d 304 (6th Cir. 1947), to confirm that a proper
6 levy against amounts held as due and owing by employers, banks, stockbrokers, etc., must issue from a Warrant of Distraint
7 (i.e., a court order) and not by mere notice. The O'Dell court specifically states that:

8 The method of accomplishing a levy on a bank account is the issuing of warrants of distraint, the making of the bank a
9 party, and the serving with notice of levy, [a] copy of the warrants of distraint, and [the] notice of lien.

10 The court emphasized that:

11 *Levy is not effected by mere notice. [emphasis added]*

12 Agents who bother to read the IRM know that the "Warrant of Distraint" mentioned above is the court order which is
13 required pursuant to IRC Section 7403.

14 In the case of Freeman v. Mayer, 152 F.Supp. 383 (1957), a U.S. District Court ruled, "A levy for delinquent taxes,
15 pursuant to statute, requires execution of warrant for distraint" In the case of In re Holdsworth, 113 F.Supp. ___, No.
16 279-50 (1953), a U.S. District Court ruled that "... a mere notice of levy is not tantamount to an effective levy upon and
17 distraint of all sums of money due from debtors of bankrupts, in absence of warrant of distraint." In a recent Memorandum
18 of Points and Authorities in Support of an Application to Enter the Premises of
19 a safe deposit box at Wells Fargo Bank in California, an Assistant U.S. Attorney admitted on record that the IRS is required
20 to obtain a court order to do so:

21 The Supreme Court recognizes the broad power of seizure and distraint authorized by 26 U.S.C. §6331, but has held that
22 the government must seek a warrant before entering private premises to search for distrainable assets to satisfy tax
23 assessments. G.M. Leasing Corporation v. United States, 429 U.S. 338 (1977). See also, United States v. Condo, 782 F.2d
24 1502 (9th Cir. 1986). [emphasis added]

25 Thus, the relevant authorities, including the U.S. Supreme Court, make it abundantly clear that a court ordered Warrant of
26 Distraint is required before property can be confiscated by the IRS for payment of delinquent taxes.

27 In a decision involving the tax indebtedness of Stephens Equipment Company, Inc. (debtor), 54 BR 626 (D.C. 1985), the
28 court said:

29 *The role of the district court in issuing an order for the seizure of property in satisfaction of tax indebtedness is
30 substantially similar to the court's role in issuing a criminal search warrant. In either case, there must be a
31 sufficient showing of probable cause.*

32 More importantly, the court held that, in order to substantiate such an order, the IRS must present the court with certain
33 validation. The court stated that:

34 *... to effect a levy on the Citizen's property [an order] must contain specific facts providing the following
35 information:*

36 *an assessment of tax has been made against the Citizen, including the date on which the assessment was made,
37 the amount of the assessment, and the taxable period for which the assessment was made;*

38 *notice and demand have been properly made, including the date of such notice and demand and the manner in
39 which notice was given and demand made;*

40 *the Citizen has neglected or refused to pay said assessment within ten days after notice and demand; ...
41 property subject to seizure and particularly described presently exists at the premises sought to be searched and
42 that said property either belongs to the Citizen or is property upon which a lien exists for the payment of the
43 taxes;*

44 *and facts establishing that probable cause exists to believe that the Citizen is liable for the tax assessed.*

- 1 *[emphasis added]*
- 2 In their Memorandum of Points and Authorities supporting entry into a safe deposit box at Wells Fargo Bank, the
3 government reiterated the standard of probable cause necessary for an entry order:
- 4 In the Ninth Circuit, the standard of probable cause necessary for an entry order is similar to the standard used for criminal
5 search warrants. ... In particular, the government must establish the following elements to be entitled to an ex parte order:
- 6 (1) The Internal Revenue Service has made an assessment of tax and notice and demand for payment;
7 (2) the taxpayer has neglected or refused to pay the tax;
8 (3) notice of intent to levy has been given; and
9 (4) there presently exists, at the premises to be searched, some property subject to seizure which belongs to the taxpayer or
10 is otherwise encumbered by a federal tax lien. citing *In re Gerwig*, 461 F.Supp. 449 at 452 (C.D. Cal. 1978)
- 12 Is it any wonder that, in most cases, the IRS cannot seek a court order? Nevertheless, the court order is a statutory
13 requirement for the levy procedure because it establishes the validity of the IRS's claim to the third party to whom the levy
14 is presented. These procedures assure the third party that the lien and subsequent levy have been executed in a lawful
15 manner. The court order also protects the third party from a liability which may arise under 26 CFR Part 301.6332-1(c),
16 which states in part:
- 17 ... *Any person who mistakenly surrenders to the United States property or rights to property not properly
18 subject to levy is not relieved from liability to a third party who owns the property*
 [emphasis added]
- 19 Again, one of the purposes of the court order is to prevent overzealous IRS agents from taking a short-cut as previously
20 discussed.
- 21 Please be advised that there is on record no court order or declaratory judgment holding that the "[Name of Trust or Other
22 Entity]" is a Nominee, Transferee, or Alter Ego of "[Victim(s)]" as is alleged on IRS Form 668-A dated [mm/dd/yy].
- 23 It is amazing what happens when People insist that the IRS obey the law. What is even more encouraging is that more
24 People are doing this each and every day, and the political pressure is now becoming impossible for the IRS to ignore.
25 According to IRS Commissioner Margaret Milnor Richardson in a speech before the National Association of Enrolled
26 Agents in Nevada on August 26, 1993, (as of that year) 1 in 5 People had stopped (voluntarily) complying, and the situation
27 was out of control. We would say just the opposite: the situation is finally becoming controllable because the public seems
28 to have developed the will to study and know the law, and to confine the IRS within the law.
- 29 **SUMMARY**
- 30 We have reviewed the nature of, confusion surrounding, and authority for the levy. We have examined it in light of its
31 application, the enabling regulations, the pertinent delegation orders, the missing notice and demand that is the cornerstone
32 of the process leading up to the lien/levy procedure, and we have shown why the IRS may not obtain the necessary court
33 order without it. A levy cannot be made against a bank account without a court order, which cannot be obtained without the
34 due process requirements of proper notice and hearing on the matter. The U.S. Constitution has never been repealed, and
35 the Due Process guarantees of the Fourth and Fifth Amendments are still in full force and effect, because they have not
36 been waived.
- 37 **DEMAND FOR RESTORATION**
- 38 Wherefore, demand is hereby made upon you to restore all funds which were paid by [Name of Bank] from the [Victim(s)]
39 to the IRS under color of IRS "Notice of Levy" Form 668-A dated [mm/dd/yy]. Our records indicate that the amount in
40 question was at least [Dollar Amount].
- 41 **RESERVATION OF RIGHTS AND NOTICE OF LIABILITY FOR DAMAGES**

1 [Victim(s)] explicitly reserves all their Rights to hold [Name of Bank], and all employees who were involved in the
2 transaction in question, jointly and severally liable for actual, consequential, and exemplary damages incurred by
3 [Victim(s)] as a consequence of this transaction.

4 NOTICE OF DEADLINE

5 If the [Victim(s)] account is not restored to its full value prior to unlawful confiscation by the IRS, and if formal written
6 notice of same is not received by us, within thirty (30) calendar days of the date of this NOTICE AND DEMAND, then
7 [Victim(s)] will have no alternative but to hold [Name of Bank] and the individual employees involved jointly and severally
8 liable for all actual, consequential, and exemplary damages, which have arisen under 26 CFR Part 301.6332-1(c), which
9 states in part:

10 ... Any person who mistakenly surrenders to the United States property or rights to property not properly
11 subject to levy is not relieved from liability to a third party[emphasis added]

12 We have provided you with a readable summary of the law relevant to levies performed under authority of the Internal
13 Revenue Code. A much more detailed exposition of this law can be provided to you, upon request. In addition to an
14 irrefutable reason for restoring the [Victim(s)]'s account to its original status, it is our sincere hope that this letter will also
15 give you and other bank officials sufficient legal justification to handle IRS Notices of Levy quite differently in the future.
16 May we recommend that you consider adopting the attached checklist as your standard operating procedure for handling all
17 IRS Notices of Levy from now on?

18 Thank you in advance for your immediate cooperation in this matter.

19 Sincerely yours,

20

21

22

23

24 [Name(s) of Victim(s)]

25 All rights reserved, UCC 1-207

26

27 copies: litigation files

28

29 attachments

30

31 Third Party Checklist for Determining Validity of Internal Revenue Service Notices of Levy

32

33 (Do not proceed beyond each step unless the answer to each question is YES. If the answer to any question is NO, the levy
34 is invalid. Inform the IRS that you are unable to honor the levy until all legal requirements are met.)

35

36 [] Is there a copy of the court ordered Warrant of Distraint and Notice of Lien included with the Notice of Levy?

37 [] Does the tax that the IRS claims is owed arise from taxable activities subject to miscellaneous excise taxes under IRC
38 Subtitle E, or those that would pertain to the enabling regulations of Title 27 CFR Part 70 (alcohol, tobacco, and firearms),
39 or are you a federal employer as defined in IRC Section 3401(d) (in one of the U.S. territories and responsible for
40 administering provisions under IRC Subtitle C)?

41 [] Was a valid Notice and Demand for unpaid tax sent to the individual (or entity) whose property is the target of the levy?

42 [] Has a valid Notice of Lien been filed with the appropriate court at least ten (10) days after the Notice and Demand was
43 received and has the court issued a Warrant of Distraint pursuant to IRC Section 7403?

44 [] Has the IRS sent at least three notices to the individual (or entity) asking for payment and has the individual (or entity)
45 refused to pay?

- 1 [] Has the IRS sent a Notice of Intent to Levy to the individual (or entity) at least 30 days prior to the date on the Notice of
2 Levy you received?
- 3 [] Is the Notice of Levy signed by an IRS agent and is there a delegation order in existence giving that particular agent the
4 authority to issue a Notice of Levy?
- 5 If all of the above conditions have been satisfied, the levy could be a valid one. However, if you turn over property in
6 response to an improper levy, the individual (or entity) who owns the property can sue you personally for actual as well as
7 exemplary and consequential damages (see 26 CFR § 301.6332-1(c)).
- 8 It is your responsibility as a fiduciary to insure that all legal requirements are met.

9 Roscoe Pound Warned Us

- 10 Mr. Roscoe Pound was Dean of the Law School of Harvard University from 1916 to 1936. He was awarded the American
11 Bar Association medal of "conspicuous service to the cause of American jurisprudence" in 1940. He was the author of
12 many works in various fields of law. He deserves our ear when he speaks.
- 13 Back in 1946, Mr. Pound wrote a paper entitled "Administrative Agencies and the Law." A few succinct comments from
14 that paper follow:

15 *"To them, administrative officials, law is whatever is done officially. And so administrative law is whatever is
16 done by administrative agencies"*

17 *"There was a steady growth of administrative agencies in the states in the last decade of the nineteenth century
18 and the first decade of the present century, as part of the rise of social legislation. At first, this produced a
19 certain friction with the courts This led some advocates of administrative development to denounce the
20 separation of powers which is fundamental in American constitutional law"*

21 *"Today, exemption from judicial scrutiny of its actions seems to be the ambition of every federal administrative
22 agency ... but in the hands of agencies and subordinates of agencies not disposed to be scrupulously fair, these
23 simple,nontechnical methods may easily serve as traps for the citizen who is seeking to obey the law"*

24 *"But, it is a characteristic tendency of present-day administrative agencies to use as a ground of decision some
25 idea of policy not to be found in the statute or general law nor even in any formulated rule of the agency"*

26 *"Many of these agencies entertain complaints; institute investigations upon them; begin what are in effect
27 prosecutions before themselves; allow their own subordinates to act as advocates for the prosecution; and often
28 make the adjudications in conference with those same subordinates. All this runs counter to the most
29 elementary and universally recognized principles of justice." [emphasis added]*

- 30 He goes on to say that excessive zeal, absence of a fair hearing, disregard of evidence, prejudgment by administrative
31 agencies, improper delegation of authority and obstruction of judicial relief, are the characteristics which require checks.
32 Does this sound as if he is speaking of the Internal Revenue Service?

1

2 **3.12.12 FOIA/Privacy Act Request Preceding Collection Due Process Hearing**

3 The FOIA/Privacy Act request is intended for the situation where you have received your last CP501 through CP-504 series
4 of letters and want the following from the IRS:

- 5 1. Evidence proving there was a *lawful* assessment.
6 2. Evidence of the authority of the agent who made the assessment as an “enforcement” rather than an “administrative”
7 agent.
8 3. Contact information and real name of the agent in question so you can serve him with legal papers in the process of
9 prosecuting him under 26 U.S.C. §7214..
10 4. Delegation of authority orders showing his authority to assess you.
11 5. A copy of the pocket commission of the agent.
12 6. Evidence that you are a business because the CP-500 series notice has three digits and is classified in Chapter 9 of the
13 IRS 6209 manual as a BMF correspondence rather than an individual correspondence.
14 7. Evidence that you are a “person” liable for penalties under 26 CFR § 301.6671-1.

15 If such evidence is unavailable, the letter asks for an abatement of penalties, interest, and taxes subject to collection. This
16 letter is very effective and portions of it have been used by Eddie Kahn (<http://www.eddiekahn.com>) quite successfully to
17 abate collection activity. Eddie says that typical IRS agents will ask for an administrative Pocket Commission and conduct
18 enforcement activity,, which is clearly illegal. He says the IRS destroys the pocket commission applications to disguise this
19 fact and make discovery more difficult, but you can still ask for the serial number of the commission, which reveals
20 whether it is enforcement (starts with “E”) or Administrative/nonenforcement (starts with “A”).

21 You can obtain the address of your nearest IRS disclosure office below:

22 <http://www.irs.gov/foia/article/0,,id=120681,00.html>

1 <<YOUR ADDRESS>>
2 <<CITY>>, <<STATE>> <<ZIP>> (92129)
3 <<DATE>>
4
5

6 FREEDOM OF INFORMATION ACT REQUEST
7 IRS FOIA Request
8 _____(office name) Disclosure Office
9 <<ADDRESS>>
10 <<CITY>>, <<STATE>> <<ZIP>>

11 Enclosure(s):
12 1. CP-504 Notice for year _____
13 2. CP-504 Notice for year _____
14 3. CP-504 Notice for year _____

15 Dear Officer:

16 This is a request under the Freedom of Information Act, 5 U.S.C. 552, and the Privacy Act, 5 U.S.C. §552a or regulations
17 thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below,
18 ultimately determined in accordance with 26 CFR § 601.702 (f).

If some of this request is exempt from release, please furnish me with those portions reasonably segregable. I am waiving personal inspection of the requested records.

21 I am attesting under penalty of perjury that I am a category E requester. PLEASE EXPEDITE THIS REQUEST.

22 This request pertains to the years: 1998 through 2001

23 ITEMS TO PROVIDE:

1. Original Penalty Assessment (check here when assembled)

²⁵ 26 U.S.C. §6751 documents the requirements for the imposition of penalty assessments. It says

[**TITLE 26**](#) > [**Subtitle F**](#) > [**CHAPTER 68**](#) > [**Subchapter C**](#) > Sec. 6751.

Sec. 6751. - Procedural requirements

(a) Computation of penalty included in notice

The Secretary shall include with each notice of penalty under this title information with respect to the name of the penalty, the section of this title under which the penalty is imposed, and a computation of the penalty.

(b) Approval of assessment

(1) In general

No penalty under this title shall be assessed unless the initial determination of such assessment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate.

26 Please send to me:

27 1. The original assessment certificate for the penalty assessments made under Enclosures (1) through (3) above, including
28 the signature of the person making the assessment along with the date signed. This would most likely be either an IRS
29 form 4340 or form 23C.

2. The complete full legal printed and legible name of the person(s) who signed the assessment(s) above (not their pseudonym), along with:
 - 2.1. Their work location (not mailing address, but work location where they may be served with legal papers).
 - 2.2. Their direct phone number.
 - 2.3. Their mailing address

2. Original lien **(check here when assembled)**

Please send me a record of any original Lien (not a Notice of Lien, form 668-Y) that is on file for Family Guardian Fellowship for the tax years in question as they pertain to Enclosures (1) through (3). This lien, to be valid, must be signed by a judge or magistrate in a court of law. The lien should be recorded under Treasury System of records IRS 26.009, as described in the Federal Register, Part II, Vol. 63, No. 242 December 17, 1998.,on page 69717.

3. Original levy **(check here when assembled)**

12 Please send me a record of any Levy (not a Notice of Levy, form 668-A(c)(DO) that is on file for Family Guardian
13 Fellowship for the tax years in question as they pertain to Enclosures (1) through (3).

4. Delegation Order of Assessment officer(s) (check here when assembled)

15 Please provide a copy of the delegation order of the person(s) mentioned in Question (1) showing the authority of the
16 agents in question to assess the penalties and or taxes in question and their authority to sign the assessment form(s) and/or
17 certificates.

5. Pocket Commission of Assessment (enforcement) Officer(s) **(check here when assembled)**

19 Please provide the following information about the Pocket Commission of the person(s) indicated in Question (1) above
20 who assessed penalties under Enclosures (1) through (3):

- 21 1. A certified photocopy of the application for pocket commission of the agent(s) in question, including signature.
22 2. A certified photocopy of the original pocket commission for the agent(s) in question.
23 3. The original legal name appearing on the pocket commission for the agent(s) in question, rather than the pseudonym
24 described in IRM [\[1.16.4\] 3.7 Use of Pseudonyms on Pocket Commissions](#).
25 4. The serial number on the Pocket Commission, which should begin with either "E" for enforcement or "A" for
26 nonenforcement (administrative).
27 5. Whether the commission is an enforcement or nonenforcement (administrative) commission.
28 6. The real legal name (not the pseudonym) and contact information of the official authorizing the pocket commission,
29 along with that person's email address, mailing address, and phone number.
30 7. Whether the pocket commission is red (administrative) or black (enforcement).

31 Should you have any questions about the applicability or requirement for Pocket Commissions, then please refer to the IRS
32 website at:

<http://www.irs.gov/irm/part1/ch13s06.html>

6. Authority of nonenforcement pocket commissions to perform enforcement functions **(check here when assembled)**

36 Please provide evidence of legal authority of nonenforcement/administrative officers to perform enforcement activities such
37 as penalty assessment, collections, notice of levy, and CP-504 letters. The Administrative Procedures Act, [5 U.S.C.](#)
38 [§556](#)(d) places the burden of proof on the IRS as the moving party and not me to demonstrate its authority to assess such
39 penalties:

1 CHAPTER 5 - ADMINISTRATIVE PROCEDURE
2 SUBCHAPTER II - ADMINISTRATIVE PROCEDURE

3 **Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of**
4 **decision**

5 (d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof.** Any oral
6 or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion
7 of irrelevant, immaterial, or unduly repetitious evidence. **A sanction may not be imposed or rule or order**
8 **issued except on consideration of the whole record or those parts thereof cited by a party and supported by**
9 **and in accordance with the reliable, probative, and substantial evidence.** The agency may, to the extent
10 consistent with the interests of justice and the policy of the underlying statutes administered by the agency,
11 consider a violation of section **557(d)** of this title sufficient grounds for a decision adverse to a party who has
12 knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present
13 his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-
14 examination as may be required for a full and true disclosure of the facts. In rule making or determining claims
15 for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced
16 thereby, adopt procedures for the submission of all or part of the evidence in written form.

17 If the IRS asserts that I am **liable** for payment of a penalty, even though there is no statute in the entire Subtitle A of the
18 Internal Revenue Code making me liable for income taxes, then please provide evidence that I am the “person” liable for
19 penalties as defined below:

20 [Code of Federal Regulations]
21 [Title 26, Volume 17, Parts 300 to 499]
22 [Revised as of April 1, 2000]
23 From the U.S. Government Printing Office via GPO Access
24 [CITE: 26CFR301.6671-1]
25 [Page 402]
26 TITLE 26--INTERNAL REVENUE
27 Additions to the Tax and Additional Amounts--Table of Contents
28 Sec. 301.6671-1 Rules for application of assessable penalties.

29 ...

30 (b) Person defined. For purposes of subchapter B of chapter 68, **the term ``person'' includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

35 Since I am not an officer or employee of a corporation, then I cannot be the “person” who is subject to penalties under
36 Subtitle F of the Internal Revenue Code. If you are going to try to play games using the definition of “includes” in a vain
37 attempt to illegally expand your jurisdiction, then I ask you to respond to the treatment of the word “includes” found in
38 question number 20 beginning of page CRS-56 of the rebutted version of the Congressional Research Service report 97-
39 59A entitled “Frequently Asked Questions Concerning the Federal Income Tax”, available for free downloading at:

40 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/CRS-97-59A-rebuts.pdf>

41 **7. Records reflecting that I am a business rather than an individual (check here when assembled)**

42 Enclosures (1) through (3) include three digit notice codes. Here is what Chapter 9, Section .01 of the IRS 6209 manual
43 says about these notice codes:

44 “Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for
45 BMF, IMF, and IRAF. Computer paragraph (CP) numbers (**3-digit number for BMF AND IRAF, 2-digit number for IMF**) are located in the upper left corner of notices and letters.”

47 By way of explanation of the above, “BMF” is for the Business Master File and “IMF” is for Individual Master File. Since
48 the notice codes on Encl. (1) through 3 have three digits rather than two, then I am forced to conclude that these notices are

1 incorrectly directed at a business rather than an individual. I wish to notify you emphatically that I am NOT a business, but
2 an individual and that your records must be in error because Enclosures (1) through (3) indicate BMF codes that do not
3 apply to individuals or natural persons such as myself.

4 Please therefore send to me any evidence, records, or materials incorrectly showing that I am a business rather than an
5 individual, and if you cannot, then please:

- 6 1. Immediately abate all penalties and interest unlawfully and incorrectly assessed against me in this case and retract the
7 Enclosures (1) through (3) above.
8 2. Update my IRS record to reflect the fact that I am not a business, but an individual.

9 **8. Request for Update to Records (check here when assembled)**

10 Please update my IRS records to reflect that I am not "U.S. citizen", but a "nonresident alien" and a "U.S. national" as
11 defined in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(21) through 8 U.S.C.. §1101(a)(22). Should you require additional
12 evidence of this status, I would be happy to provide to you a copy of my recently filed expatriation document.

13 **CONCLUSION:**

14 If you find this request for information defective in a serious enough way to prevent disclosure of the information
15 requested, then please promptly (within 10 days) notify me of the deficiency and I will gladly and promptly correct it and
16 resend my request.

18 I understand the penalties provided in 5 U.S.C. 552a(i) (3) for requesting or obtaining access to records under false
19 pretenses.

20 Dated:

21 Respectfully,

22 _____

23 <>YOUR NAME>>, Requester, <>YOUR SSN>>

24 All rights reserved without prejudice, UCC 1-207

25 _____
26 ***NOTARY AND PROOF OF SERVICE***
27

28 COUNTY OF _____ (countyname)

29 STATE OF _____ (statename)

30 SUBSCRIBED AND AFFIRMED:

31 On this _____ day of _____, _____, personally appeared, personally known to me, OR proved to me on
32 the basis of satisfactory evidence to be the one whose name is subscribed to the within instrument. I also certify that I:

- 33 • Am over 18 years of age
34 • Personally placed this correspondence in the U.S. mail on the date indicated.
35 • That I am not related to _____ by blood, marriage, adoption, or employment, but serve as a
36 "disinterested third party" (herein "Server"); and further,
37 • That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

38 Witness my hand and official seal.

39

1

2 _____

3 Signature of Notary

4 My Commission Expires: _____

1

2 **3.13 Litigation Forms**3 **3.13.1 Response to IRS Prosecution for “Willful Failure to File”**

4 Ron Gardner was convicted earlier this year of "Willful Failure to File" tax returns. Larry Becraft represented Ron and the
5 appeal brief prepared by Larry is linked above. Whether or not one agrees with the general approach or specific arguments
6 in this case, this brief is loaded with important facts relevant to the fraud and injustice we all would like to understand and
7 expose. After reading this brief, consider the implications of the government actually convincing a jury to convict Ron.
8 Somehow the public must be brought to understand and care about what happened here. Also, please visit Larry Becraft's
9 Site for more material.

1 **IN THE UNITED STATES DISTRICT COURT**
 2 **DISTRICT OF _____**

UNITED STATES OF AMERICA,)	Mag. No. _____ (____)
v.)	
<<NAME>>,)	
Defendant.)	
)	
)	

3 **BRIEF IN SUPPORT OF SECOND MOTION FOR**
 4 **JUDGMENT OF ACQUITTAL**

5 From Gardner's testimony, it is clear that he attempted to learn how the tax laws applied to him by engaging in a study of
 6 the constitutional foundation for the federal income tax; he concluded from his studies that the federal income tax was an
 7 excise tax which simply did not apply to him. The truth of the matter is that the constitutional foundation for the federal
 8 income tax is indeed uncertain and that uncertainty demonstrates a fundamental due process problem which requires the
 9 entry of judgment in Gardner's favor.

10 For several years now, a variety of high public officials have openly declared that the federal income tax laws are incredibly
 11 complex and need to be either substantially revised or scrapped. But after making such statements, these officials invariably
 12 fail to identify what specific parts of the tax laws suffer from this condition, choosing instead to conceal them. Are the
 13 objectionable parts of the federal tax code secretly and quietly discussed behind closed Congressional committee doors? If
 14 they are, why doesn't someone inform the American public of these deficiencies so that they may likewise participate in this
 15 debate? Is it possible that it is the major and not various minor features of the tax laws which are complex, even uncertain?
 16 Is it possible that these major features are so fundamentally flawed that they simply cannot be repaired? If so, what is the
 17 legal consequence of this complexity?

18 It is alleged that the legal duties arising from the tax laws are clearly known to all, but there are a few exceptions to this
 19 rule. For example, in *United States v. Critzer*, 498 F.2d 1160 (4th Cir. 1974), at issue was the validity of the conviction of
 20 an Indian for tax evasion. Here, the Bureau of Indian Affairs had informed Mrs. Critzer that the money she derived from
 21 real property located within a reservation was not taxable; Mrs. Critzer relied upon this advice and failed to report such
 22 income. But, the IRS maintained a contrary position and indicted and convicted her for tax evasion. This conviction was
 23 reversed on the grounds that the unsettled nature of this field of law precluded any conviction:

24 *"While the record amply supports the conclusion that the underreporting was intentional, the record also*
 25 *reflects that, concededly, whether defendant's unreported income was taxable is problematical and the*
 26 *government is in dispute with itself as to whether the omitted income was taxable," Id., at 1160.*

27 *"We hold that defendant must be exonerated from the charges lodged against her. As a matter of law, defendant*
 28 *cannot be guilty of willfully evading and defeating income taxes on income, the taxability of which is so*
 29 *uncertain that even co-ordinate branches of the United States Government plausibly reach directly opposing*
 30 *conclusions. As a matter of law, the requisite intent to evade and defeat income taxes is missing. The obligation*
 31 *to pay is so problematical that defendant's actual intent is irrelevant. Even if she had consulted the law and*
 32 *sought to guide herself accordingly, she could have had no certainty as to what the law required.*

33 *"It is settled that when the law is vague or highly debatable, a defendant- actually or imputedly- lacks the*
 34 *requisite intent to violate it," Id., at 1162.*

1 This single case is an adequate demonstration that there is at least one part of the tax code which is unclear and that lack of
2 clarity caused the reversal of Mrs. Critzer's criminal conviction. But there are others; see *United States v. Mallas*, 762 F.2d
3 361 (4th Cir. 1985)(a prosecution for violating an unclear legal duty abridges principles of due process); *United States v.*
4 *Garber*, 607 F.2d 92, 97-98 (5th Cir. 1979); *United States v. Dahlstrom*, 713 F.2d 1423, 1429 (9th Cir. 1983); *United States*
5 *v. Heller*, 830 F.2d 150 (11th Cir. 1987); and *United States v. Harris*, 942 F.2d 1125 (7th Cir. 1991). Unclear legal duties in
6 other fields of law besides tax likewise prevent criminal convictions on due process grounds; see *United States v. Insco*,
7 496 F.2d 204 (5th Cir. 1974); *People v. Dempster*, 396 Mich. 700, 242 N.W.2d 381 (1976); *United States v. Anzalone*, 766
8 F.2d 676, 681-82 (1st Cir. 1985); *United States v. Denemark*, 779 F.2d 1559 (11th Cir. 1986); *United States v. Varbel*, 780
9 F.2d 758, 762 (9th Cir. 1986); *United States v. Dela Espriella*, 781 F.2d 1432 (9th Cir. 1986); and *United States v. Larson*,
10 796 F.2d 244 (8th Cir. 1986).

11 Under the U.S. Constitution, the Congress is authorized to impose two different types of taxes, direct and indirect. Via Art.
12 1, §8, cl. 1, of the Constitution, indirect taxes (excises, duties and imposts) must be uniformly imposed throughout the
13 country. Direct taxes are required via Art. 1, §2, cl. 3, and Art. 1, §9, cl. 4, to be imposed pursuant to the regulation of
14 apportionment. These tax categories are mutually exclusive and any given tax must squarely fit within one category or the
15 other. To which constitutional category does the federal income tax belong? Is it a direct tax, or is it an indirect tax? Do
16 American courts speak with unanimity about this simple question of what is the nature of this tax?

17 To determine whether and to what extent there is any uncertainty or conflict of authority regarding the nature of the federal
18 income tax requires at least a short review of the fundamental decisions concerning it. In 1894, Congress adopted an
19 income tax act which was declared unconstitutional in *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673,
20 aff. reh., 158 U.S. 601, 15 S.Ct. 912 (1895). The *Pollock* Court found that the income tax was a direct tax which could only
21 be imposed if the tax was apportioned; since this tax was not apportioned, it was found unconstitutional. In an effort to
22 circumvent this decision, the 16th Amendment was proposed by Congress in 1909 and ratified by the states in 1913. As a
23 result, various opinions arose regarding the legal effect of the amendment. Some factions contended that the 16th
24 Amendment simply eliminated the apportionment requirement for one specific direct tax known as the income tax, while
25 others asserted that the amendment simply withdrew it from the direct tax category and placed the income tax in the
26 indirect, excise tax class. These competing contentions and interpretations were apparently resolved in *Brushaber v. Union*
27 *Pacific Railroad Co.*, 240 U.S. 1, 36 S.Ct. 236 (1916). Rather than attempt a determination of what the Court held in this
28 case, it is more important to learn what various courts have subsequently declared *Brushaber* to mean.

29 A little more than a week after the opinion in *Brushaber*, similar issues were present for decision in *Stanton v. Baltic*
30 *Mining Co.*, 240 U.S. 103, 112-13, 36 S.Ct. 278 (1916), which involved the question of whether an inadequate depletion
31 allowance for a mining company constituted a direct tax on the company's property. As to Baltic's contention that "the 16th
32 Amendment authorized only an exceptional direct income tax without apportionment," the Court rejected it by stating that
33 this contention:

34 *"... manifestly disregards the fact that by the previous ruling it was settled that the provisions of the 16th*
35 *Amendment conferred no new power of taxation, but simply prohibited the previous complete and plenary*
36 *power of income taxation possessed by Congress from being taken out of the category of*
37 *indirect taxation to which it inherently belonged, and being placed in the category of direct taxation."*

38 The Court clearly held that income taxes inherently belonged to the indirect/excise tax class, but had been converted by
39 *Pollock* to direct taxes by considering the source of the income; the 16th Amendment merely banished the rule in *Pollock*.
40 See also *Tyee Realty Co. v. Anderson*, 240 U.S. 115, 36 S.Ct. 281 (1916), decided the same day.

41 However, the victory of defining what the 16th Amendment meant was short lived and later decisions commenced a course
42 which appears to have changed the meaning of *Brushaber*, or at least provided fertile grounds for an entirely different and
43 opposite construction of it. In *William E. Peck and Co. v. Lowe*, 247 U.S. 165, 172-73, 38 S.Ct. 432, 433 (1918), which
44 involved a tax imposed on export earnings, the Court seemed to indicate that what was accomplished by the amendment
45 was the elimination of the apportionment requirement for the direct tax known as the income tax, an argument rejected in
46 *Baltic*:

47 *"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view.*
48 *As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects, but merely*
49 *removed all occasion, which otherwise might exist, for an apportionment among the states of taxes laid on*
50 *income, whether it be derived from one source or another."*

The drift away from the position of the Court that the income tax via the 16th Amendment fell within the excise tax category became more pronounced with the decision in *Eisner v. Macomber*, 252 U.S. 189, 206, 40 S.Ct. 189 (1920), which involved the application of this tax to a stock dividend. Here, the Court plainly stated what many lawyers and some judges today think was accomplished by means of this amendment, the elimination of the apportionment requirement for the direct tax known as the income tax. In deciding this case, the Court quoted the amendment and then redeclared its meaning:

"As repeatedly held, this did not extend the taxing power to new subjects, but merely removed the necessity which otherwise might exist for an apportionment among the states of taxes laid on income. Brushaber....," 252 U.S., at 206.

11 "A proper regard for its genesis, as well as its very clear language, requires also that this amendment shall not
12 be extended by loose construction, so as to repeal or modify, except as applied to income, those provisions of
13 the Constitution that require an apportionment according to population for direct taxes upon property, real and
14 personal."

15 Is this the resurfacing of the argument that "the 16th Amendment authorized only an exceptional direct income tax without
16 apportionment" condemned in *Baltic*?

17 From a study of *Brushaber*, it is thus possible for someone to rely upon those portions of the two phrases at the beginning
18 and ending of 240 U.S. 19 to believe that "the 16th Amendment authorized only an exceptional direct income tax without
19 apportionment." If one fell into that error, this belief would be magnified by the above highlighted portions of *Eisner*.
20 Confusion abounds as to the correct interpretation of *Brushaber*, and this is obvious because various courts of this nation
21 have relied upon this line of authority to reach diametrically opposing results.

The state courts have been particularly split over the nature of an income tax and whether it constitutes a direct property tax or an indirect/excise, which is not imposed on property. A small number of them hold that an income tax is a direct property tax; see *Eliasberg Bros. Mercantile Co. v. Grimes*, 204 Ala. 492, 86 So. 56, 58 (1920); *State v. Pinder*, 108 A. 43, 45 (Del. 1919); *Bachrach v. Nelson*, 349 Ill. 579, 182 N.E. 909 (1932); *Opinion of the Justices*, 220 Mass. 613, 108 N.E. 570 (1915); *Trefry v. Putnam*, 227 Mass. 522, 116 N.E. 904 (1917); *Maguire v. Tax Comm. of Commonwealth*, 230 Mass. 503, 120 N.E. 162, 166 (1918); *Hart v. Tax Comm.*, 240 Mass. 37, 132 N.E. 621 (1921); *In re Ponzi*, 6 F.2d 324 (D.Mass. 1925); *Kennedy v. Comm. of Corps. & Taxation*, 256 Mass. 426, 152 N.E. 747 (1926); *In re Opinion of the Justices*, 266 Mass. 583, 165 N.E. 900, 902 (1929); *Hutchins v. Comm. of Corps. & Taxation*, 272 Mass. 422, 172 N.E. 605, 608 (1930); *Bryant v. Comm. of Corps. & Tax'n.*, 291 Mass. 498, 197 N.E. 509 (1935); *Culliton v. Chase*, 174 Wash. 363, 25 P.2d 81, 82 (1933); *Jensen v. Henneford*, 185 Wash. 209, 53 P.2d 607 (1936); *State ex rel Manitowoc Gas Co. v. Wisconsin Tax Comm.*, 161 Wis. 111, 152 N.W. 848, 850 (1915); and *State ex rel Sallie F. Moon Co. v. Wisconsin Tax Comm.*, 166 Wis. 287, 163 N.W. 639, 640 (1917). A far larger number of state courts disagree with the cases noted above and have held that an income tax is not a property tax but an excise; see *Purnell v. Page*, 133 N.C. 125, 45 S.E. 534, 535 (1903); *State v. Frear*, 148 Wis. 456, 134 N.W. 673, 692 (1912); *Opinion of Justices*, 77 N.H. 611, 93 A. 311, 313 (1915); *Ludlow-Saylor Wire Co. v. Wollbrinck*, 275 Mo. 339, 205 S.W. 196 (1918); *Hattiesburg Grocery Co. v. Robertson*, 126 Miss. 34, 88 So. 4 (1921); *Stanley v. Gates*, 179 Ark. 886, 19 S.W.2d 1000, 1001 (1929); *Featherstone v. Norman*, 170 Ga. 370, 153 S.E. 58 (1930); *Diefendorf v. Gallet*, 51 Idaho 619, 10 P.2d 307, 313 (1932); *O'Connell v. State Board*, 95 Mont. 91, 25 P.2d 114, 119 (1933); *Maxwell v. Kent-Coffey Mfg. Co.*, 204 N.C. 365, 168 S.E. 397, 400 (1933); *Reed v. Bjornson*, 191 Minn. 254, 253 N.W. 102, 109 (1934); *Opinion of the Justices*, 133 Me. 525, 178 A. 621, 623 (1935); *Miles v. Dept. of Treasury*, 209 Ind. 172, 199 N.E. 372, 377 (1935)(citing *Brushaber*); *Marshall v. South Carolina Tax Comm.*, 178 S.C. 57, 182 S.E. 96, 97 (1935); *Hunton v. Commonwealth*, 166 Va. 229, 183 S.E. 873, 876 (1936); *Reynolds Metal Co. v. Martin*, 269 Ky. 378, 107 S.W.2d 251, 259 (1937); *Vilas v. Iowa State Bd. of Assess. & Review*, 223 Iowa 604, 273 N.W. 338, 342 (1937); *Oursler v. Tawes*, 178 Md. 471, 13 A.2d 763, 768 (1940); *California Co. v. State*, 141 Colo. 288, 348 P.2d 382 (1959); and *Burns v. State Bureau of Revenue*, 79 N.M. 53, 439 P.2d 702, 706 (1968).

46 This split of authority evident within the state cases also manifests itself in the federal appellate courts. For example, in the
47 First Circuit it is difficult to determine the meaning of the 16th Amendment because in *United States v. Turano*, 802 F.2d
48 10, 12 (1st Cir. 1986), that court held that the "16th Amendment eliminated the indirect/direct distinction as applied to taxes
49 on income." Next door in the Second Circuit, there is uncertainty revealed by three completely inconsistent cases. In
50 *Jandorf's Estate v. Commissioner*, 171 F.2d 464, 465 (2nd Cir. 1948), that court declared, "It should be noted that estate or
51 inheritance taxes are excises ... while surtaxes, excess profits and war-profits taxes are direct property taxes." Surtaxes are

1 the graduated taxes of the income tax, so this court holds that the personal income tax is a direct tax. But in *Ficalora v. Commissioner*, 751 F.2d 85, 87 (2nd Cir. 1984), that court stated that the personal income tax was an indirect tax: "[T]he Supreme Court explicitly stated that taxes on income from one's employment are not direct taxes and are not subject to the necessity of apportionment." But compare *United States v. Sitka*, 845 F.2d 43, 46 (2nd Cir. 1988)(citing *Parker*, infra, for the proposition that the tax is direct). In the Third Circuit, it has been held in one case that all income taxes are direct, but in another that only some are direct; see *Keasbey & Mattison Co. v. Rothensies*, 133 F.2d 894, 897 (3rd Cir. 1943)("[A]n income tax is a direct tax upon income therein defined"); and *Penn Mutual Indemnity Co. v. Commissioner*, 277 F.2d 16, 19 (3rd Cir. 1960)("Pollock only held that a tax on the income derived from real or personal property was so close to a tax on that property that it could not be imposed without apportionment. The Sixteenth Amendment removed that barrier").

10 In the remainder of the Circuits, the difference of opinion as to whether the federal income tax is a direct or indirect tax is likewise as profound and confusing. In the Fourth and Sixth Circuits, the income tax has been held to be an excise tax; see
11 *White Packing Co. v. Robertson*, 89 F.2d 775, 779 (4th Cir. 1937) ("The tax is, of course, an excise tax, as are all taxes on
12 income..."); and *United States v. Gaumer*, 972 F.2d 723, 725 (6th Cir. 1992) ("Brushaber and the Congressional Record
13 excerpt do indeed state that for constitutional purposes, the income tax is an excise tax"). However, in the Fifth, Seventh,
14 Eighth and Tenth Circuits, arguments that this tax is an excise have been squarely rejected and determined to be frivolous.
15 For example, in *Parker v. Commissioner*, 724 F.2d 469, 471 (5th Cir. 1984), the court clearly rejected the contention that
16 this tax is an excise:
17

18 "The Supreme Court promptly determined in Brushaber... that the sixteenth amendment provided the needed
19 constitutional basis for the imposition of a direct non-apportioned income tax.

20 "The sixteenth amendment merely eliminates the requirement that the **direct income tax** be apportioned among
21 the states.

22 "The sixteenth amendment was enacted for the express purpose of providing for a **direct income tax.**"

23 In *Coleman v. Commissioner*, 791 F.2d 68, 70 (7th Cir. 1986), the court held that an argument that this tax was an excise
24 was frivolous on its face ("The power thus long predates the Sixteenth Amendment, which did no more than remove the
25 apportionment requirement..."). A similar conclusion was reached in *United States v. Francisco*, 614 F.2d 617, 619 (8th
26 Cir. 1980), that court declaring that *Brushaber* held this tax to be a direct one:

27 "The cases cited by Francisco clearly establish that **the income tax is a direct tax**, thus refuting the argument
28 based upon his first theory. See *Brushaber v. Union Pacific Railroad Co.*, 240 U.S. 1, 19, 36 S.Ct. 236, 242, 60
29 L.Ed. 493 (1916) (the purpose of the Sixteenth Amendment was to take the income tax 'out of the class of
30 excises, duties and imposts and place it in the class of direct taxes')."

31 Finally, in *United States v. Lawson*, 670 F.2d 923, 927 (10th Cir. 1982), that court expressed in the following fashion its
32 contempt for the contention that the federal income tax was an excise:

33 "Lawson's 'jurisdictional' claim, more accurately a constitutional claim, is based on an argument that the
34 Sixteenth Amendment only authorizes excise-type taxes on income derived from activities that are government-
35 licensed or otherwise specially protected... The contention is totally without merit... The Sixteenth Amendment
36 removed any need to apportion income taxes among the states that otherwise would have been required by
37 Article I, Section 9, clause 4."

38 Therefore, while the Supreme Court rejected in *Baltic* the argument that "the 16th Amendment authorized only an
39 exceptional direct income tax without apportionment," this position now prevails in the Fifth, Seventh, Eighth and Tenth
40 Circuits. In the Second and Third Circuits, the existing authority illogically claims that the tax is both.

41 A direct tax applies to and taxes property while an indirect, excise tax is never imposed on property but usually an event
42 such as sales; see *Bromley v. McCaughn*, 280 U.S. 124, 50 S.Ct. 46, 47 (1929). Those courts which hold that an income tax
43 is a direct property tax believe that income is property, yet those which hold that this tax is an excise declare that income is
44 not property. If the courts of this nation cannot identify what is the nature of this ephemeral item known as income, then
45 how can the American people? While in *Critzer* the difference of opinion existed between two government agencies, here
46 the difference of opinion is among many different courts, a situation far more serious than that presented in *Heller*. This is a
47 monumental due process problem far bigger than that to which Mrs. Critzer was subjected.

1 The question of what constitutes property is an issue governed by state law; see *Aquilino v. United States*, 363 U.S. 509,
2 512-13, 80 S.Ct. 1277, 1280 (1960), and *United States v. Baldwin*, 575 F.2d 1097, 1098 (4th Cir. 1978). The definition of
3 the term, "property," is very broad; see *Samet v. Farmers' & Merchants' Nat. Bank*, 247 F. 669, 671 (4th Cir.
4 1917) ("Property is everything that has exchangeable value or goes to make up a man's wealth"). It includes money,
5 credits, evidences of debt, and choses in action; see *State v. Ward*, 222 N.C. 316, 22 S.E.2d 922, 925 (1942). Income is
6 property according to *St. Louis Union Trust Co. v. United States*, 617 F.2d 1293, 1301 (8th Cir. 1980). Accrued wages and
7 salaries are likewise property; see *Sims v. United States*, 252 F.2d 434, 437 (4th Cir. 1958), aff'd., 359 U.S. 108, 79 S.Ct.
8 641 (1959); and *Kolb v. Berlin*, 356 F.2d 269, 271 (5th Cir. 1966). Accounts receivable are property; see *In re Ralar
9 Distributors, Inc.*, 4 F.3d 62, 67 (1st Cir. 1993). Even private employment and a profession are considered property; see
10 *United States v. Briggs*, 514 F.2d 794, 798 (5th Cir. 1975).

11 There appears to be no dispute about the plain requirements of the Constitution that direct taxes must be apportioned and
12 that indirect taxes must be uniform. Likewise as shown above, there is a line of decisional authority regarding the generally
13 accepted proposition that income is property, although there are courts which deny this. In *James v. United States*, 970 F.2d
14 750, 755, 756 n. 11 (10th Cir. 1992), the 10th Circuit made it clear that income is property. Pursuant to *United States v.
15 Lawson*, supra, the 10th Circuit declares that the property known as income is subject to tax under the view that the 16th
16 Amendment eliminated the apportionment requirement for a specific class of property known as income. However, there is
17 ample contrary judicial authority which demonstrates that this construction of the 16th Amendment is erroneous and that
18 the purpose, intent and meaning of the amendment was the opposite construction and that the amendment did not free this
19 one type of property tax from the regulation of apportionment. An error in a logical argument involving a single premise
20 affects the ultimate conclusion. If the 10th Circuit accepted the proposition that the meaning of the 16th Amendment was
21 contrary to that asserted in *Lawson*, but adhered to its decision in *James*, a valid legal argument would logically follow that
22 property known as income could not be taxed because the current income tax is not apportioned.

23 This same problem, but from an opposite perspective, is evident within the Fourth Circuit where the existing authority of
24 *Sims v. United States*, supra, declares that income is property. Since that Circuit holds that the federal income tax is an
25 excise via *White Packing Co. v. Robertson*, supra, and since the definition of an excise tax appearing in that Court's opinion
26 in *New Neighborhoods, Inc. v. West Virginia Workers' Comp. Fund*, 886 F.2d 714, 719 (4th Cir. 1989), excludes a tax on
27 property, does it not logically follow that there is a tremendous gap in the decisional authority within the Fourth Circuit
28 which presents a view of the law that the property known as income might not be taxed? Based on these cases, is this tax
29 clearly imposed?

30 Review of the above noted authority in other circuits and states only demonstrates how profound this problem is. In the 6th
31 Circuit, *United States v. Gaumer*, supra, declares the income tax to be an excise; via *Jack Cole Co. v. MacFarland*, 337
32 S.W.2d 453, 455-56 (Tenn. 1960), the Tennessee Supreme Court has held that an excise tax cannot be used to tax the right
33 to earn a living. Which authority do the people living in Tennessee follow? If they follow the word of their own state court,
34 they might be charged with a tax crime, yet they have a right to rely upon the word of the courts, even when erroneous; see
35 *United States v. Albertini*, 830 F.2d 985, 989 (9th Cir. 1987). A different problem emerges in the 8th Circuit where *United
36 States v. Francisco*, supra, holds that an income tax is a direct property tax. Missouri is within the 8th Circuit, but the
37 Missouri Supreme Court held in *Ludlow-Saylor Wire Co. v. Wollbrinck*, supra, that an income tax is an excise; if income is
38 not property under Missouri state law, then how does this federal property tax operate as to this "non-property"? Iowa is
39 also in the 8th Circuit, but in *Hale v. Iowa State Board of Assessment and Review*, 223 Iowa 321, 271 N.W. 168, 172
40 (1937), that court held that "income is not property within the law of taxation." If state law holds that income is not
41 property yet the federal appellate court for the same state holds the exact opposite, is not a serious uncertainty of the law,
42 due process problem clearly evident?

43 The decisional authority within the 5th Circuit, *Parker v. Commissioner*, supra, holds that this tax is a direct property tax,
44 but a contrary view prevails in Mississippi where its citizens are told that an income tax is an excise; see *Hattiesburg
45 Grocery Co. v. Robertson*, supra. The courts in Wisconsin and Indiana, via *State v. Frear*, supra, and *Miles v. Dept. of
46 Treasury*, supra, have found this tax to be an excise, yet the federal appellate court which encompasses these two states has
47 an entirely different view of the object of the tax; see *Coleman v. Commissioner*, supra. The 10th Circuit, which sits in
48 Denver, held in *Lawson*, supra, that the income tax is a property tax, yet a state court in the same city has declared that such
49 a tax is an excise; see *California Co. v. State*, supra.

1 In Alabama, income is property via *Eliasberg Bros. Mercantile Co. v. Grimes*, *supra*; but next door in Georgia via
2 *Featherstone v. Norman* it is not. While the 11th Circuit appears not as yet to have passed upon the question of what type of
3 tax the federal income tax is, consultation of Supreme Court decisions still doesn't resolve the question. By following the
4 rationale of *Brushaber* and *Bromley*, *supra*, which declare the federal income tax to be an excise tax which is not imposed
5 on property, are the people of Alabama exempt from this tax while those in Georgia are not? But by reversing the choice of
6 Supreme Court decisions to follow in an effort to resolve this controversy merely changes the results but not the problem.
7 By following *Eisner* which seems to hold that the tax is imposed on property, do the people of Alabama owe the tax while
8 those in Georgia do not? These differing conclusions plainly reveal a serious uncertainty about what is taxed, and no
9 attempt is made herein to offer any explanation for all of this inconsistency other than to allege that this is uncertainty of the
10 law which creates a serious due process problem.

11 The problems created by the failure of American courts to determine what is the nature of an income tax are very broad.
12 Any particular federal tax must fit within one of the two constitutional tax categories and once the category is known, it
13 may be determined whether the tax in question complies with the constitutional regulation for imposition of that type of tax.
14 A direct tax which is uniformly imposed would still be unconstitutional as one imposed in the absence of apportionment.
15 An indirect tax imposed via apportionment would likewise be unconstitutional since it would not be uniform. But if it is
16 impossible to determine which class any given tax falls within, then it is likewise impossible to determine which
17 constitutional regulation, if any, applies to that tax. If the courts of this nation hold that an income tax is both an excise tax
18 and a direct one, it cannot with any degree of certainty be determined what constitutional restrictions might or might not
19 apply to this tax or what is even the meaning of the 16th Amendment. What's more, it cannot be determine what is income,
20 whether property or non-property.

21 But this is not the only fundamental problem for the federal income tax. Additionally, the question of which statute controls
22 the duty to file income tax returns is subject to judicial dispute. In *Commissioner v. Lane-Wells Co.*, 321 U.S. 219, 222, 64
23 S.Ct. 511, 513 (1944), the Court noted that §54 of the 1939 Internal Revenue Code, the predecessor for Internal Revenue
24 Code §6001, related to the filing requirement; see also *Updike v. United States*, 8 F.2d 913, 915 (8th Cir. 1925). In *True v. United States*, 354 F.2d 323, 324 (Ct.Cl. 1965), *United States v. Carlson*, 260 F.Supp. 423, 425 (E.D.N.Y. 1966), *White v. Commissioner*, 72 U.S.T.C. 1126, 1129 (1979), *McCaskill v. Commissioner*, 77 U.S.T.C. 689, 698 (1981), *Counts v. Commissioner*, 774 F.2d 426, 427 (11th Cir. 1985), *Blount v. Commissioner*, 86 U.S.T.C. 383, 386 (1986), and *Beard v. Commissioner*, 793 F.2d 139 (6th Cir. 1986), these courts held that Internal Revenue Code §6011 related to the filing
25 requirement. In *United States v. Moore*, 627 F.2d 830, 834 (7th Cir. 1980), *United States v. Dawes*, 951 F.2d 1189, 1192, n.
26 3 (10th Cir. 1991), and *United States v. Hicks*, 947 F.2d 1356, 1360 (9th Cir. 1991), those courts held that Internal Revenue
27 Code §§ 6011 and 6012 governed this duty. In contrast, the cases of *Steinbrecher v. Commissioner*, 712 F.2d 195, 198 (5th
28 Cir. 1983), *United States v. Bowers*, 920 F.2d 220, 222 (4th Cir. 1990), and *United States v. Neff*, 954 F.2d 698, 699 (11th
29 Cir. 1992), held that only §6012 governed this duty. But in *United States v. Pilcher*, 672 F.2d 875, 877 (11th Cir. 1982),
30 none of the above sections were mentioned and it was held that §7203 required returns to be filed. It is very apparent that
31 there is even a diversity of opinion among judges regarding which sections of the Internal Revenue Code govern the
32 requirement to file income tax returns.
33

34 The observation of the dissenting judge in *Culliton v. Chase*, 25 P.2d at 89-90, that this "disagreement of the courts and
35 judges on identical problems seems to afford the highest proof that 'reasonable doubt' does exist," is particularly appropriate
36 here. If American courts cannot decide such fundamental questions as what is the nature of the income tax and which
37 section of the Internal Revenue Code requires the filing of an income tax return, then it is obvious that a serious due process
38 problem exists within the federal income tax laws.

39 If American courts cannot decide such fundamental questions as what is the nature of the income tax and which section of
40 the Internal Revenue Code requires the filing of an income tax return, then it is obvious that the problem with this tax
41 involves these basic questions, a problem evident from the beginning. In 1913 during the debate on the first income tax act
42 under the 16th Amendment, Senator Elihu Root commented about the complexity of that first law:

43 "I guess you will have to go to jail. If that is the result of not understanding the Income Tax Law I shall meet
44 you there. We shall have a merry, merry time, for all of our friends will be there. It will be an intellectual
45 center, for no one understands the Income Tax Law except persons who have not sufficient intelligence to
46 understand the questions that arise under it."

47 50 Apparently, nothing has changed.

1 Respectfully submitted this the 11th day of February, 1998.

2

3 _____

4 <<ATTORNEY/PROPER NAME>>

5 Attorney for _____

6 <<ADDRESS>>

7 <<CITY, STATE ZIP>>

8 <<PHONE>>

1

2 3.13.2 Administrative Appeal Ltr to IRS

- 3 This letter is intended to be sent to the IRS after an examination meeting has occurred and collection activity has been
4 commenced by the IRS against a citizen, in violation of the law.

1 District Director
2 Internal Revenue Service
3 Arkansas/Oklahoma District
4 55 N. Robinson
5 Oklahoma City 73102/tdc
6 OKLAHOMA STATE

7
8 Former SSN (no longer active) #000-00-0000
9 Re: Your 531 letter of 3/7/96
10 Subject: Appeal of administrative
11 collections

12
13 March 26, 1996

14
15 Dear District Director:

16
17 This is a request to discontinue further administrative collections activity to the point certain matters of fact and/or law relating to tax obligations and Internal Revenue Service initiatives can be administratively determined in accordance with provisions set out at 26 CFR § 601.101, et seq., particularly with respect to determination of status, securing national office rulings, and district determination letters within the framework of 26 CFR §§ 601.106 & 601.201.

21
22 On review of 26 CFR, Part 601, Subpart D, and the acknowledgment of Fifth Amendment assurances at 26 CFR § 601.106(f)(1), it appears that the Internal Revenue Service has engaged fraud and oppression under color of law. I am not an officer, agent or employee of the United States (26 U.S.C. §3401(c)), I am not an agency of the United States (26 U.S.C. §3401(d), as specified at 5 U.S.C. § 102 & 105); and I do not believe I have either fiduciary or transferee liability to the United States Government.

27
28 Where matters of fact are concerned, the territorial state of Oklahoma, one of the several States party to the Constitution for the united States of America, is not lawfully a federal State, as defined in the Internal Revenue Code at § 7701(a)(10); I am not a Fourteenth Amendment citizen of the United States; I am not a resident alien of the geographical United States; and I do not have United States-source "income" subject to privilege tax (26 CFR § 31.3101-1), as identified in the current Internal Revenue Code, § 1, or "gross income", as defined in § 22 of the Internal Revenue Code of 1939. I believe my earnings both past and present are exempt from the so-called income tax as a matter of fundamental law (Eisner v. Macomber, 252 U.S. 189 (1920); 26 CFR § 31.3401(a)(6)-1(e)).

35
36 In order to initiate the administrative appeals process, I am submitting a Freedom of Information Act request designed to secure information necessary to construct a platform of fact (copy attached). Particulars pertaining to administrative remedies prescribed in 26 CFR § 601.101 et seq. are complicated enough that it will take time to study compliance details and construct appropriate instruments to secure determinations, rulings, etc. I would appreciate a grace period of thirty days following receipt of FOIA-secured documents and disclosures to

42
43 Model Administrative Appeal Letter:
44 Page 1 of 2

46
47 work through these matters and commence the process of administratively resolving controversy. In the meantime, your cooperation with regard to discontinuing administrative collections to the point controversy is resolved, as required by law, would be appreciated.

50
51 It is my understanding, per "instructions to taxpayers" at 26 CFR § 601.201(e)(1), that I should attest to the truth and accuracy of matters set forth in any given instrument submitted for Internal Revenue Service consideration. This letter is of necessity incomplete, but under penalty to perjury, I attest that to the best of my knowledge and belief, matters of law and fact set forth herein are accurate and true.

Page 2 of 2

#

3.13.3 Motion to Dismiss Due To Lack Of Territorial Jurisdiction

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF _____
CASE NO: _____

Plaintiff:
United States,
Plaintiff
v.
Any Citizen,
Defendant

MOTION TO DISMISS FOR LACK OF TERRITORIAL JURISDICTION

COMES NOW {Any Citizen}, the accused, who hereby demands of this legislative tribunal and judicial assembly the dismissal of this cause because of the lack of exclusive jurisdictional authority over the exact geographical location where the alleged criminal activity mentioned in the indictment took place; and hereby files this formal Motion to Dismiss for Lack of Territorial Jurisdiction.

A recent Supreme Court decision, decided April 26, 1995, addresses the issues of exclusive legislative jurisdiction of the Congress, the powers of the Federal government, and the subsequent subject matter of a Federal District Court. Supreme Court Justice Thomas in the concurring majority opinion in the case of *United States v. Lopez*, No. 93-1260, 115 S. Ct. 1624, 131 L. Ed. 2d 626, states very clearly:

“Indeed, on this crucial point, the majority and Justice Breyer [the Justice writing the dissenting opinion] agree in principle: the Federal Government has nothing approaching a police power.” (pg 64.)

Then Justice Thomas went on to discuss “a regulation of police” (pg. 86), wherein he stated:

"United States v. Dewitt, 76 US 419 Wall 4, 19 L. Ed 593 (1870), marked the first time the court struck down as exceeding the power conveyed by the commerce clause. In a 2 page opinion, the court invalidated a nation-wide law prohibiting all sales of naphtha, and illuminating oils. In so doing, the court remarked that the commerce clause has always been understood as limited by its terms; and as a virtual denial of any power to interfere with the internal trade and business of the separate states."

Further support for this understanding is readily available from the courts:

“Special provision is made in the Constitution for the cession of jurisdiction from the states over places where the federal government shall establish forts or other military works. And it is only in these places, or in territories of the United States, where it can exercise a general jurisdiction”
[New Orleans v. United States, 35 U.S. (10 Pet.) 662 (1836)]

"All legislation is prima facie territorial"
[American Banana Co. v. U.S. Fruit, 213, U.S. 347 at 357-358]

"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within territorial jurisdiction of the United States."

1 “the United States never held any municipal sovereignty, jurisdiction, or right of soil in Alabama or any of the
2 new states which were formed ... The United States has no Constitutional capacity to exercise municipal
3 jurisdiction, sovereignty or eminent domain, within the limits of a state or elsewhere, except in the cases in
4 which it is expressly granted ...”
5 [Pollard v. Hagan, 44 U.S. 213, 221, 223]

6 “... the states are separate sovereigns with respect to the federal government”
7 [Heath v. Alabama, 474 U.S. 187]

8 “No sanction can be imposed absent proof of jurisdiction” [Stanard v. Olesen, 74 S. Ct.768]

9 “Once challenged, jurisdiction cannot be ‘assumed’, it must be proved to exist.”
10 [Stuck v. Medical Examiners, 94 Ca2d 751.211 P2s 389]

11 “Jurisdiction, once challenged, cannot be assumed and must be decided.”
12 [Maine v. Thiboutot, 100 S. Ct. 250]

13 “... Federal jurisdiction cannot be assumed, but must be clearly shown.”
14 [Brooks v. Yawkey, 200 F. 2d 633]

15 “The law requires proof of jurisdiction to appear on the record of the administrative agency and all
16 administrative proceedings”
17 [Hagans v. Levine, 415 U.S. 533]

18 “If any tribunal finds absence of proof of jurisdiction over person and subject matter, the case must be
19 dismissed.”
20 [Louisville R.R. v. Motley, 211 U.S. 149, 29 S. Ct. 42]

21 Other cases also such as McNutt v. G.M., 56 S. Ct. 789,80 L. Ed. 1135, Griffin v. Mathews, 310 Supp. 341, 423 F. 2d 272,
22 Basso v. U.P.L., 495 F 2d. 906, Thomson v. Gaskiel, 62 S. Ct. 673, 83 L. Ed. 111, and Albrecht v U.S., 273 U.S. 1, also all
23 confirm, that, when challenged, jurisdiction must be documented, shown, and proven, to lawfully exist before a cause may
24 lawfully proceed in the courts..

25 Title 18 U.S.C. §7 specifies that the “territorial jurisdiction” of the United States extends only outside the boundaries of
26 lands belonging to any of the 50 states, and Title 40 U.S.C. §255 specifies the legal conditions that must be fulfilled for the
27 United States government to have exclusive or shared jurisdiction within the area of lands belonging to the States of the
28 Union.

29 THEREFORE, the accused would demand of this court to establish the required exclusive Federal jurisdiction that has been
30 merely assumed in this matter, consisting of:

- 31 1. Documentation showing ownership of each and every geographical location mentioned in the instant indictment
32 wherein the alleged criminal activity took place.
- 33 2. Documentation from the legislature of the Commonwealth of Virginia surrendering jurisdiction to the Federal
34 government over the same geographical location as in #1.
- 35 3. Documentation pursuant to Title 40 U.S.C. §255, wherein the United States accepted jurisdiction to the same
36 geographical location as specified in #1, OR, documentation showing concurrent jurisdiction with the Commonwealth
37 of Virginia over the geographical location in #1;

38 OR,

39 absent the production of such required documentation showing lawful Federal jurisdiction over this geographical
40 location, dismiss the action entirely, immediately.

41 Respectfully submitted this ____ day of _____, 19____.

42

43

1 _____
2 Printed Name
3 Address

4 **3.13.4 Civil Action for Refund of Erroneously Withheld Private Earnings**

5 This civil action is intended to be filed in Federal District Court in order that a Citizen may recover proceeds from the
6 Request for Refund Affidavit featured in section 10.9.1 of this document. It is to be filed no sooner than 6 months after
7 filing for refund with the IRS. The filing fee is generally \$150. You must pay any tax owed BEFORE filing, and exhaust
8 every administrative remedy available and demonstrate a good faith effort to resolve all issues with the IRS at the
9 administrative level BEFORE filing in Federal District Court. Your case will be thrown out if you don't observe this. You
10 should also ensure that you effect proper service of process on the U.S. Government when you file this suit. See section 6.8
11 entitled "Proper Service of Legal Process on the U.S. Government" for more details.

1 <<NAME>>
2 <<ADDRESS>>
3 <<CITY>>, <<STATE>> <<ZIP>>
4 <<PHONE>>
5 Email: <<EMAIL ADDRESS>>
6 In propria persona

**DISTRICT COURT OF THE UNITED STATES
[] DISTRICT OF [NAME OF STATE]**

[Name]) Case No.:

Plaintiff)

v.)

UNITED STATES GOVERNMENT) **CIVIL ACTION FOR REFUND OF**

Respondent) **ERRONEOUSLY WITHHELD PRIVATE**

) **EARNINGS**

)

) **28 U.S.C. §1346**

) **26 U.S.C. §6402**

) **26 CFR § 301.6402-1,2**

) **26 U.S.C. §7422**

)

This is a Civil action to recover an overpayment of income taxes for the years _____ to _____.

JURISDICTION

1. The Court has jurisdiction based upon 28 U.S.C. §1346, 26 U.S.C. §6402, 26 CFR § 301.6402-1,2, 26 U.S.C. §7422, CIVIL ACTION FOR REFUND, and its implementing regulations. Venue is appropriate in this court under 28 U.S.C. §1402(a).

PARTIES

2. Plaintiff(s) is/are a natural born Citizen or Citizens of one of the union American States and are domiciled in _____(state).
 3. Respondent is the UNITED STATES GOVERNMENT.

CLAIM FOR REFUND FOR OVERPAYMENT OF PRIVATE EARNINGS

4. Plaintiff(s) incorporate(s) by reference the allegations set forth in ¶1-3 above.

5. Pursuant to 26 CFR § 301.6402-1,2 and 26 U.S.C. §7422, Plaintiff(s) filed an **“REQUEST FOR REFUND AFFIDAVIT,”** which was attested, signed and **Certified under penalties of perjury**, attached as **“ADDENDUM A,”** and included by reference herein. Said Claim was for the total amount of \$ _____ and was filed on _____, more than six months ago.

6. Such Claim(s) for refund(s) was/were made within the three-year statute of limitation period, imposed by 26 U.S.C. §6511(a) and 26 CFR § 301.6511(a)-1.

7. There has been no disallowance of this Claim.

NOTE: [If the IRS did send a Notice of Disallowance, or a Claim that the Return was frivolous, include a copy, along with your Rebuttal.]

8. Respondent has denied none of the points on the Affidavit, attached as “ADDENDUM A” and no refund has been received by Plaintiff(s).

9. Plaintiff(s), hereby, attest(s) and affirm(s) that all amounts on said CLAIM belong to Plaintiff(s) and are being unlawfully detained by Respondent, against Plaintiff(s)’ consent.

10. Respondent is, thereby, wrongfully, interfering with Plaintiff(s)’ Constitutional Right to the possessory interest of property belong to him/her/them.

11. Respondent’s unlawful refusal to honor Plaintiff(s)’ Claim and their deliberate and malicious interference with Plaintiff(s)’ property rights, has caused Plaintiff(s) extreme mental suffering and personal inconvenience.

1 THEREFORE, absent a denial of each element contained in Plaintiff's certified 'REQUEST FOR REFUND
2 **AFFIDAVIT**,' accompanied by a preponderance of evidence rebutting Plaintiff(s) claim, he/she request(s) that the court
3 enter a judgment in favor of Plaintiff(s) and against Respondent.

- 4
- 5 a) For amount of Claim, totaling \$_____.
- 6 b) For emotional damages and family hardship in the amount of \$_____.
- 7 c) For interest, as allowed, pursuant to the mandates of section 6621 of the Internal Revenue Code of 1986
8 and 28 U.S.C. §2410.
- 9 d) For court costs and post-judgment interest;
- 10 e) For unwarranted fines and penalties assessed against Plaintiff(s) by Respondent in the course of
11 prosecuting this claim in the amount of \$_____.
- 12

13 I/We hereby affirm and attest, under the penalties of perjury, that, to the best of my/our knowledge and belief, the above
14 information is true, correct, and complete.

15 _____ Plaintiff _____ Plaintiff

17 **VERIFICATION**

- 18 1. I, _____ am party to this action. I have read the foregoing, 'Request for a Judicial
19 Review' and know its contents. The matters stated therein are true of my own knowledge, except those matters
20 which are stated on information and belief, and as to those matters, I believe them to be true.
- 21 2. I am the Petitioner(s) in this action, propria persona, and I make this verification, to attest to the truth of the
22 matters herein stated.

23 I declare under the penalty of perjury under the laws of _____[state] that the foregoing is true and correct.

24 Executed on the _____ month of _____ 20____, at _____ [city], _____ [state].

25
26
27
28 /s/ _____ (signature)

1

AFFIDAVIT OF POINTS AND AUTHORITIES

2 28 U.S.C. §2410. “In any judgment of any court rendered (whether against the United States, a collector or deputy
3 collector of the Internal Revenue, a former collector of deputy collector, or the personal representative in case of death), for
4 any overpayment in respect of any internal revenue tax, interest shall be allowed at the overpayment rate established under
5 section 6621 of the Internal Revenue Code of 1986 upon the amount of the overpayment, from the date of the payment of
6 collection thereof to a date preceding the date of the refund check by not more than thirty days, such days to be determined
7 by the Commissioner of Internal Revenue. The Commissioner is authorized to tender by check payment of any such
8 judgment, with interest as herein provided, at any time after such judgment becomes final, whether or not a claim for such
9 refund check is excepted by the judgment creditor.”

10 26 U.S.C. §6402, AUTHORITY TO MAKE CREDITS OR REFUNDS. 26 CFR § 301.6402-1,2

11 “(a) GENERAL RULE.-(a) In the case of any overpayment, the Secretary, within the applicable period of limitations,
12 may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of an
13 internal revenue tax on the part of the person who made the overpayment and shall, subject to subsections (c) and (d),
14 refund any balance due.”

15 26 U.S.C. §7422. CIVIL ACTION FOR REFUND

16 “(a) No suit or proceeding shall be maintained in any court for the recovery of any internal revenue tax alleged to have
17 been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of
18 any sum alleged to have been excessive in any manner wrongfully collected, until a claim for refund or credit has been duly
19 filed with the Secretary, according to the provision of law in that regard, and the regulations of the Secretary established
20 pursuance thereof.

21 (b) Such action or proceeding may be maintained whether or not such tax, penalty, or sum has been paid under protest or
22 duress.”

1

2 **3.13.5 Responsive Letter to IRS "Notice of Levy"¹⁹**

- 3 This letter invalidates an IRS Levy against a Citizen who is not an employee of the United States. It is to be sent following
4 a Notice of Levy being issued against a citizen of the United States who is not a federal employee.

¹⁹ <http://www.coolmedia.net/ice/comnick.htm>.

1 From:
2 [An American Inhabitant
3 Living and Working in
4 One of the Fifty States]

5 Certified Mail Receipt No. _____

6 To:
7 _____, Revenue Officer
8 Internal Revenue Service
9
10 <<CITY, STATE ZIP>>

11 February 19, 1996

12 Dear Mr. _____:

13 Recently you sent me copies of two notices of levy, one to a _____ and one to a
14 _____. On the back of these copies are excerpts from the Internal Revenue Code which apparently offer legal support
15 for the "Notice of Levy". For some reason, the excerpts from 26 U.S.C. Sec. 6331 begin with subsection (b), omitting
16 subsection (a). This is not a good practice when citing law because the first subsection or paragraph typically describes the
17 scope of authority for what is to follow -- in other words, who it may apply to. If you will read 26 U.S.C. 6331 (a), you will
18 find that under Section 6331 "Levy may be made upon ... any officer, employee, or elected official of the United States, the
19 District of Columbia or any agency or instrumentality of the United States or the District of Columbia" Mr.
20 _____, as I am not such an "officer, employee or elected official", it does not appear that this form and procedure
21 would apply to me. Would you please assist me by explaining your use of these particular "Notice of Levy" forms?

22 When we spoke on <<DATE>>, I appreciated your sincerity and your feeling perturbed by my "playing games".
23 Undoubtedly, you sincerely believe that I owe the IRS some money. Certainly there are many people who "cheat on their
24 taxes" or otherwise try to avoid paying what they themselves know, or believe, the law requires them to pay. I have no
25 respect and little sympathy for such people and would encourage you to do everything lawfully within your power to
26 collect their alleged liabilities. Undoubtedly, yours is a thankless, difficult, and emotionally stressful job, and, believe it or
27 not, I do respect your honest efforts to do what is right within the context of that job. *Please* allow me a few moments of
28 your time that I might explain how my actions in respect to the Internal Revenue Service are *hardly* a game!

29 Mr. _____, back in <<YEAR>>, I had cause to assist a friend with a tax problem. This led to a long and detailed
30 study of the federal income tax laws and regulations -- literally *thousands* of hours of reading, phone calls, meetings, and
31 letter writing. The facts, as I now understand them, are so upsetting and outrageous that I simply cannot fail to stand. By the
32 IRS's own figures, there are from 10 to 20 *million* of us out there -- and growing at a staggering rate. Why? Are we *all* just
33 tax cheats?

34 If you will look at the upper right hand corner of any page of my Individual Master File you will see a TC 148. This code
35 indicates that the IRS has classified me as a "tax protester". Yet, if you will consult the Internal Revenue Manual 5431.4
36 (this section number may have been changed in your latest IRM), not a single one of the IRS definitions of "tax protester"
37 could reasonably be applied to me. So, then, upon what legal or procedural basis am I so classified? Am I simply classified
38 as a "tax protester" arbitrarily, perhaps because the points I am raising are politically sensitive or unpopular? If there is a
39 *legal* basis upon which I should be classified as a "tax protester", Mr. _____, please communicate that to me.

40 Mr. _____, I would guess that you know some really fine people who work for the government, some who may
41 work right there with you at the IRS. I would like you to know that some of the most honest, hard working, intelligent, and
42 highly principled people *I have met* in my fifty years of living are classified by the federal government as "tax protesters".
43 This is an American tragedy, Mr. _____. Good Americans are being pitted against -- in fact, directed to attack and
44 destroy -- other good Americans. This has been justified for several decades by something known as "tax law", allegedly
45 Title 26 United States Code. As former IRS Commissioner Shirley Peterson has publicly stated, the tax code is

1 "incomprehensible, even to professionals in the field . . ." It was a decade or two after World War II before sufficient
2 numbers of Americans were motivated to investigate Title 26 and IRS misapplications of same. What has come out, and
3 continues to come out, is understandably controversial and confusing. How could it be anything else, resulting, after all,
4 from an analysis of laws which are "incomprehensible".

5 The truth about Title 26 is another American tragedy and *I refuse to pass it on to future generations!* I profoundly
6 understand how difficult it must be for you to even consider what I have to say to you. Indeed, your livelihood, self-respect,
7 sense of decency and even your world view may seem threatened by the facts in this matter. Nonetheless, you are a man, a
8 husband, a father and an American far ahead of being a government employee. Some argue that the law is too sophisticated
9 and complex to be considered, analyzed or even understood by "average" people. I disagree, but if this were true, who
10 would we "average" people be left at the mercy of -- lawyers, politicians and government agencies? Mr. _____, I
11 will cite just a few points of law and procedure for you to consider. One does not need to be Harvard educated to grasp the
12 significance of these points and their critical and disturbing nature.

13 In the middle ages, people were imprisoned or executed for publicly contending that the earth was round. In the 1950's I
14 can vividly remember my father telling me that man would never walk on the moon because God didn't want him to. So, it
15 is not the least surprising that people would generally believe there just has to be a code section which imposes a liability
16 for the payment of "income taxes" and the filing of "1040 returns" upon Americans living and working in the fifty states. If
17 there were not, the millions of C.P.A.'s and tax attorneys in this country (who, by the way, earn their substantial livelihoods
18 from the tax code) certainly would have long ago exposed the truth, right? Hardly.

19 That is the key word, Mr. _____ -- "truth". The only reason I am taking all this time to communicate with you is
20 my continued belief that you, and others who may read this letter, may be quite decent and willing to accept and act upon
21 the truth once it is clearly communicated. It is extremely difficult to consider, much less accept, information which
22 threatens or invalidates ideas taken for granted since childhood. Because of this, I have gone to great lengths to
23 communicate with the government at many levels, hoping to receive answers to these horrible questions. I have written
24 dozens of letters to people who should have the answers-- the Secretary of the Treasury, the Commissioner of the IRS, two
25 presidents, three congressmen, two senators, many IRS personnel, and others. I have met personally with several
26 accountants, tax attorneys, and other legal professionals. Mr. _____, none of these people have been able or
27 willing to answer the profoundly disturbing questions I have put to them. Many of these people were not even willing to
28 make an effort to answer in any form whatsoever. Why is this? Would you be kind enough to respond?

29 Mr. _____, I rely upon my own extensive study of the tax laws, the opinions of many professionals in the field, as
30 well as the stonewalling lack of response from representatives of the United States government, whom all reasonable
31 people would expect to have the answers at their fingertips, when I tell you that I am absolutely not a "taxpayer" as that
32 term is defined in 26 U.S.C.. The alleged liabilities which you are seeking to collect from me have been concocted through
33 gross misapplication of internal revenue laws. I simply have no such liabilities, Mr. _____, as hard as that may
34 seem to believe. If you are interested in why I hold this view, I will be happy to arrange to meet with you and spend as
35 much time as it takes to show you the proof. It is voluminous, staggering and, I would even say, revolting.

36 The _____ District Office was kind enough to provide to me, pursuant to Title 5 CFR § 293.311, your name, job
37 title and an extensive position description. It indicates that you are classified as a GS-1169-12 Revenue Officer. It further
38 informs me on page 2, in the last paragraph of Section 1, that you are required to possess a "broad, in-depth knowledge of
39 applicable portions of the Internal Revenue Code . . ." On page 3, Section 5, paragraph 2, I am notified that you are
40 "responsible for providing courteous, fair, prompt, accurate and thorough service . . ." I notice the words "lawfully correct"
41 are not included, but perhaps these are inferred in the use of the words "accurate and thorough". One would hope so, and I
42 am sure you personally would be very reluctant to carry out activities which you suspected as being in violation of law or
43 lacking authority of law.

44 Now, with regard to your own conduct in investigating me and my personal affairs, I would refer you to 26 U.S.C.
45 §7608(a). It is clear from this section that Revenue Enforcement Officers have authority for enforcement of Subtitle E and
46 other laws pertaining to liquor, tobacco and firearms. Is it your contention that I have tax liabilities pertaining to 26 U.S.C.
47 Subtitle E? If so, please provide me with evidence of my involvement with revenue taxable activities pertaining to liquor,
48 tobacco or firearms. I have, on more than one occasion, informed the IRS that I have never had any such involvement.
49 Other than 7608(a), I can find no code section that would authorize you, as a Revenue Officer, to investigate alleged tax

1 liabilities pertaining to myself or anyone else. Based upon your in-depth knowledge of the applicable portions of the
2 Internal Revenue Code, can you provide me with such a section from 26 U.S.C.? I would appreciate a prompt and thorough
3 response to these questions.

4 If you are alleging that I have tax liabilities relating to Internal Revenue laws other than Subtitle E, refer to 7608(b).
5 According to this section entitled "Enforcement of Laws Relating to Internal Revenue Other Than Subtitle E": "Any
6 criminal investigator of the Intelligence Division ... is, in the performance of his duties, authorized ...", and so forth. Mr.
7 _____, is the position description provided by the District Office in error? Are you a "criminal investigator"? If
8 you are a criminal investigator, I would refer you to Internal Revenue Manual 1132.75 (12-21-87) (You may need to find
9 this under an updated section in your latest IRM.) According to this section of the Internal Revenue Manual, "The Criminal
10 Investigation Division enforces the criminal statute ... involving United States citizens residing in foreign countries and
11 nonresident aliens subject to Federal income tax filing requirements" If you are a criminal investigator, is it your
12 contention that I am a U.S. citizen living abroad or a nonresident alien having a filing requirement? If so, may I please hear
13 from you as soon as possible.

14 26 U.S.C. §7214(a) clearly imposes substantial penalties (up to \$10,000.00 or up to 5 years in prison) upon any Revenue
15 Officer who "is guilty of willful oppression under color of law", "knowingly demands other or greater sums than are
16 authorized by law", or "attempts to collect ... except as expressly authorized by law so to do." Thus, it appears that you are
17 operating under extremely strict and serious legal constraints. To misunderstand and thereby abuse your lawful authority
18 would be to subject yourself to devastating repercussions. In the event you feel that I am citing this for the purpose of
19 intimidating you, allow me to reassure you that such is not the case. Are you aware of any IRS employees who have been
20 fined or prosecuted under 7214(a)? I'll bet not. In fact, some of the more "seasoned" agents and RO's may reassure you to
21 just "do what you're told ... do what it takes and you'll have no problem ... let the IRS Counsel, the U.S. Attorney and the
22 courts worry about the law ... these 'tax protesters' lose all the time", etc. If such an irresponsible and arrogant attitude is
23 exhibited, how could it come to be and what would support it?

24 Attached to this letter is an excerpt from Treasury/IRS 46.002, Privacy Act of 1974 Resource Document #6372. According
25 to this document the Criminal Investigation Division of the IRS maintains files on all U.S. District Court Judges. This
26 appears to be a flagrant Constitutional violation in that the Executive Branch of government is clearly seeking to intimidate
27 the Judicial Branch. What could possibly justify this? How could this *possibly* be seen as helpful in the honest application
28 and execution of the law?

29 What we have here is a combination of government employees such as yourself, having a very stressful and difficult job to
30 do, a body of law that a former IRS Commissioner has described as "incomprehensible", millions of people who find
31 themselves victimized by that incomprehensible law, startling revelations of unauthorized and even unlawful actions by the
32 IRS, and a court system which is *proably* compromised and demonstrably corrupted, largely through political intimidation.
33 Mr. _____, would you not agree that this is a formula for disaster? Do you suppose this has any bearing on the
34 fact that the majority of this year's contenders for the Presidency are calling for the abolition of the IRS, if not the entire so-
35 called "income tax". The cat is out of the bag, Mr. _____, and, may God help us all, *it is ugly!* You can rest
36 assured the politicians are trying desperately to shove this cat back into the bag before the American people get a good look
37 at it.

38 Meanwhile, Mr. _____, let's look just a bit further ourselves. A logical place to search for suspected legal
39 obligations or liabilities would be the United States Code Annotated. Go to the index and look up "Citizenship", a logical
40 place to reference laws that would apply to citizens. This *entire* section contains only one code section from Title 26 -- 26
41 U.S.C. 2501, Gift tax. This is odd. Well, insofar as most people assume themselves to be "United States citizens" who are
42 liable for the payment of the "income tax", let us next look under the heading "Income Tax" and go through that section
43 until we come to the subheading "Citizens". Again, this appears to be confusing as the only code sections listed for "Income
44 Tax - Citizens" are 26 U.S.C. 6851 (About to depart U.S. ...) and 26 U.S.C. 911 (Living abroad ...). Why are the code
45 sections which would impose liabilities for the payment of "income taxes" and requirements for the filing of "1040 returns"
46 *not* to be found in the United States Code Annotated? Could I have your comments, Mr. _____?

47 Of great interest is the entry under "Income Tax Aliens". It says, "this index." So, we look up "Aliens" in the index, and, lo
48 and behold, what do we find but almost *nine full pages* of code sections under the subheading "Income Tax", covering such
49 topics as "Deductions", "Exemptions", "Gross Income", "Joint Returns", and "Withholding of Tax". Good grief, Mr.

1 _____! Now it would appear that the United States government is either very zealous in apprising aliens of their
2 legal duties or negligent in doing the same for its citizens. Or, ... *someone* has given reams of bad information to the IRS,
3 which it has been diligently printing in its publications and circulars for several decades. If you have an explanation for this,
4 please do share it with me.

5 In my study of the tax code, I find the word "liable" used clearly and specifically in Sections 4401(c), 5505(a), 5703(a) and
6 1461, which create unmistakable liabilities for wagering tax, distilled spirits tax, tobacco tax, and "income" tax,
7 respectively. Section 1461 is the *only* section in the IR Code imposing a liability for payment of "income" tax. That section
8 applies to *withholding agents only* (those required by 1441 to deduct and withhold from payments of "income" owed to
9 foreign persons). Mr. _____, based upon your *in-depth knowledge* of the Internal Revenue Code, are you able to
10 provide me with the code section that clearly and unequivocally imposes upon me a liability for payment of certain taxes,
11 such liability having been alleged by you both on the telephone and on the "Notice of Levy" forms which you executed? If
12 you cannot provide an answer to this question, then, just man to man, can you give me any justification for your continued
13 attempts to "collect" my "alleged liabilities"? Do you understand the importance of this question, in light of the foregoing
14 remarks about 7214 and the tragic consequences when indifference to the law is fostered, even encouraged. In this case,
15 oddly enough, *all* that is required is to read the law, *do* what it says and *do not do* what it does not say!

16 Mr. _____, I would like to quote for you from Notice 609, which I have received from the Internal Revenue
17 Service on more than one occasion. It reads, in pertinent part, "Our legal right to ask for information is Internal Revenue
18 Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for
19 any tax you are liable for."(emphasis mine) The United States Supreme Court has clearly ruled that one may rely on official
20 representations by the government with respect to the law. Mr. _____, I have repeatedly asked United States
21 government officials, including the Internal Revenue Service, to simply provide for me some evidence of "any tax [I am]
22 liable for". They have failed to provide such evidence; hence, I cannot possibly have any legal duty to file any returns or
23 statements.

24 In the same vein, a carefully study and comparison of 26 U.S.C. §441(a) & (b) , 26 U.S.C. §6012(a)(1) and 26 U.S.C.
25 §7701(a)(14) will easily reveal that without a specific law which would make a "person" "subject to" or "liable for the
26 payment of" a particular internal revenue tax, it is virtually *impossible* to be a "Taxpayer", have "Taxable Income" or a
27 "Taxable Year". One can, of course, voluntarily or ignorantly file a return and make therein, under penalties of perjury,
28 what amounts to a declaration of "taxpayer" status. At that point, the IRS may argue that it is simply relying on the
29 "taxpayer's" own representation as to his or her status, and proceed accordingly. However, moral decency, if not legal duty,
30 would seem to compel any *public servant* charged with the responsibility of possessing a "*broad, in-depth knowledge ... of the Internal Revenue Code*" to notify a member of the public who apparently had improperly identified himself as a
31 "taxpayer", would you not agree? Mr. _____, based upon your recent activities, it appears you are acting on the
32 assumption that I am a "taxpayer" who has "delinquent tax liabilities". I hereby request that you provide for me a legal
33 basis, from Title 26 United States Code *and* its implementing regulations, for this assumption on your part. Absent such
34 legal basis, your attempts at collection amount to little more than extortion under color of law -- indeed, a flagrant violation
35 of 26 U.S.C. 7214. If you are unmoved by this line of thought, then would you please explain to me, man to man, how you
36 justify your behavior before the law, before God or, for that matter, before your own conscience?

38 As another point of interest I would invite you to investigate the definition of "STATE" and "UNITED STATES" as found
39 in Title 26 U.S.C. §7701(a). This is the definition which must apply in Subtitle A Part 1 Income Tax, as no other definition
40 for "STATE" or "UNITED STATES" is offered in Subtitle A Part 1. Compare this definition to what is offered in 4612(a)
41 Subtitle D Excise Taxes -- Tax on Petroleum. Why are the definitions different? Why are "the 50 States" *not* mentioned in
42 the definition of "STATE" or "UNITED STATES" which would apply to the "Income Tax"?

43 How does anyone determine to whom the law applies when it is unclear *of which* "United States" a "person" is a "citizen"?
44 How do *you* make that determination, Mr. _____?

45 As the Internal Revenue Service has assisted you in obtaining your broad, in-depth knowledge of the Internal Revenue
46 Code, were you shown the definition of "income" as it evolved from the 1939 Code to the 1954 Code to the 1980 Code to
47 the present day Code? As you are aware, the Code provides footnotes which chronicle the additions, deletions, and changes
48 in each new Code. It is interesting to look back and see how the writers of the 1980 Code, having cleverly twisted the
49 meaning of "income", then conveniently deleted the 1954 Code reference to the 1939 Code which stated that the definition

1 was "substantially unchanged". You see, Mr. _____, the 1939 Code makes it quite clear that "income" is *not*
2 salaries, wages, etc., but, instead, is *derived from* those sources. In fact, "income" was and continues to be what the U.S.
3 Supreme Court last ruled it to be and what several U.S. District Courts continue to rule to this day -- a corporate profit, the
4 tool for measuring the excise tax liabilities of persons (artificial entities) engaged in occupations or activities under
5 privilege granted by the government. It is, of course, absurd to argue that the common man's right to live and support
6 himself amounts to a government privilege. Study the case of Mr. Lloyd Long of Tennessee whose jury seems to have
7 agreed with this analysis. For your convenience, I have attached an article about his case.

8 To prove my point about the "income tax" being an excise tax, you can simply access the AIMS or AMDIS files for any
9 number of alleged "taxpayers". You will find that the IRS has, in many instances, *fraudulently* coded people as being
10 involved in "revenue taxable activities" such as firearms or alcohol production, agriculture, manufacture of tobacco, certain
11 insurance activities, and other activities subject to an excise-- all with no basis in reality whatsoever! Some people are even
12 coded as "no return required". After checking the coding in the AIMS and AMDIS files, cross-check the tax returns of the
13 individuals to prove to yourself that the reported "income" of these people is rarely, if ever, related to the activities coded in
14 their files! After a number of brave and diligent Americans discovered and exposed this situation, the IRS has suddenly
15 begun refusing to provide certain people with copies of AIMS or AMDIS files lawfully requested under the Freedom of
16 Information Act, apparently choosing instead to *dare* these people to sue the IRS in Federal District Court -- a futile waste
17 of time, as explained previously.

18 As a matter of fact, Mr. _____, I am one of the people whose lawful request for an AIMS/AMDIS printout has
19 repeatedly been ignored. I might recommend that you study *my* AIMS and AMDIS files yourself to assist you in a proper
20 understanding of this matter. If you are not in a position to provide me with copies of my AIMS/AMDIS files, would you
21 please tell me in which revenue taxable activity the IRS alleges me to be involved. Believe me, I will let you know
22 *immediately* if the IRS is correct!

23 The acquittal of Mr. Lloyd Long in his "willful failure to file" case is not unique at all in the last decade. You might look up
24 cases involving Ray and Dixie Powell of the Puget Sound area, the Hardy brothers as well as a Danny Hashimoto in
25 Hawaii, Franklin Sanders and 17 other people in a huge case in Tennessee, and Gabe Scott of Alaska. In Mr. Scott's trial,
26 the jury was so outraged by what Mr. Scott presented in his defense, ten of the twelve jurors swore they would never file
27 another tax return! The other two were appalled but would continue to file out of *fear* of the IRS. Then there is the case of
28 the IRS attempt to smash the Save A Patriot Fellowship in Maryland and indict its fiduciary, Mr. John Kotmair. After Mr.
29 Kotmair's presentation to the Grand Jury, the U.S. Attorney was so humiliated by the devastating evidence presented by Mr.
30 Kotmair with respect to misapplication of the law by the Internal Revenue Service that he personally apologized to Mr.
31 Kotmair.

32 Mr. _____, I have no way of knowing the extent of your personal knowledge in these matters. It is my hope that
33 you simply are unaware, and that, *as you become aware*, you will do all in your power to resist that which is corrupt and
34 unlawful. In the meantime, I have abundant knowledge and evidence of misapplication of law, indefensible abuses of due
35 process, and, in some cases, outright criminal behavior on the part of the IRS, the U.S Justice Department and both the state
36 and federal courts. The fruits of this government tyranny include nervous breakdowns, divorces, broken families, suicides,
37 ruined careers and businesses, and even the incarceration of the most patriotic, honest and hard working Americans --
38 including elderly folks, war veterans and women. Americans are destroying *each other* in the name of a law which a former
39 Commissioner of the IRS has branded "incomprehensible".

40 Mr. _____, I believe that law should be *plain* and easily understood by the people to whom it applies. I also
41 believe that government must obey the laws according to such intent as is *clearly* expressed by the framers of the law -- the
42 representatives of the people. To allow government agencies to just "do what it takes", *in spite* of the clear intent of the law
43 or *because* the law itself has been made incomprehensible, is to abandon honesty, to act cowardly, and to betray future
44 generations into a state of helplessness and hopelessness at the mercy of unrestrained government and a system of law
45 which is arbitrary, incomprehensible and largely misapplied or ignored. I would not be taking the time to express these
46 things to you if I did not respect you as a fellow human being who must, as I, also live by some set of values. If you do not
47 agree with *any* of what I have just expressed, then I have at least made yet another good faith attempt to communicate with
48 the government, and you will simply be added to the list of people whom I will need to subpoena should the government
49 ever damage me and draw me into any civil or criminal action. If, on the other hand, you find yourself in some agreement
50 with portions of what I have expressed, then I would implore you to suspend your disbelief just long enough to diligently

1 investigate these matters. I can assure you that I will give careful consideration to any sincere response you would
2 communicate to me.

3 In the past, Mr. _____, representatives of the IRS have tried to dismiss or evade communications such as this by
4 accusing me of wanting to "debate the law" and informing me that the IRS does not engage in such debates because "all
5 these issues have been decided by the courts" -- or some such reasoning. All of that, of course, is irresponsible nonsense
6 and pure evasion. I have offered *observations* about the law and commented upon what appear to me to be *misapplications*
7 of the law. I have also asked questions which I believe should seem reasonable and relatively simple for those people
8 occupying positions which require a "broad, in-depth knowledge of the Internal Revenue Code." This hardly constitutes
9 "debating". Neither does it constitute "playing games", as, by now, I hope you are aware, Mr. _____.

10 Finally, Mr. _____, I would like to make another small request of you, which has been courteously complied with
11 by other IRS employees in the past. In the future, when you need to contact me, please use my correct mailing address,
12 which is shown at the top of this letter. The address on your recent envelope is not a good address for me and may delay or
13 prevent my responding to your communication. As I assured you by telephone on <<DATE>>, I will be happy to respond
14 appropriately to your concerns, in a timely manner, providing I receive such communications at the proper address where I
15 receive my mail. Your courteous consideration will be appreciated.

16 Sincerely,

17 [An American Inhabitant]

18 <<NAME>>

19 All rights reserved, UCC 1-207

20 cc:

21 Congressman _____

22 Congresswoman _____

23 Congresswoman _____

24 Congressman _____

25 IRS Commissioner _____

26 IRS District Director _____

27

28 **Attachments:**

29 Treasure/IRS 46002 Material Document #6372

30

1

2 **3.13.6 Objection to Request for More Time by IRS**

3 This is a simple pleading which asks the district court to deny an IRS motion for more time.

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF _____

CASE NO: _____

1
2
3

Plaintiff:

<<PRO SE NAME>>.,

v.

Defendant:

INTERNAL REVENUE SERVICE,
UNITED STATES GOVERNMENT
DEPARTMENT OF THE TREASURY

4 Plaintiff prays that the Court deny defendant's request for an extension of time to respond to his complaint, on the following
5 grounds:

6 a) Requests for extension of time are normally made in circumstances where the party experiences a genuine emergency,
7 such as accident, injury, illness, giving birth, unexpected relocation, employment problem, and so on.

8 b) Defendant has not experienced any such genuine emergency, but merely desires an extension 'in order to submit a more
9 thorough response'.

10 c) Defendant is the most powerful secular entity on this planet, having financial and material resources far greater than that
11 of plaintiff, including enormous wealth and an entire staff of attorneys dedicated to defending tax complaints. These
12 resources already give defendant an immense advantage over plaintiff, who is an individual representing himself.

13 d) Under federal regulations, defendant already has twice the time (60 days) of that allowed an individual (30 days) in
14 which to answer a complaint, which further increases defendant's advantage.

15 e) Plaintiff argues that defendant has had enough time to prepare its answer, and that it has not shown a sufficiently good
16 cause or compelling reason why an extension of time should be granted.

17 f) Plaintiff argues that defendant already has an immense advantage, and that it would be blatantly unjust to further increase
18 its advantage by granting an extension of time.

19 g) Plaintiff argues that if extensions of time were granted to all defendants 'in order to prepare a more thorough response',
20 the judicial system would grind to a halt, hence it is contrary to the administration of justice to encourage this type of
21 frivolous behavior.

22 Dated May 5, 2000

23 _____

24 <<NAME>>

25 Plaintiff in propria persona

1

2 **3.13.7 Sample Request for Admissions To Serve on IRS**

3 This Request for Admissions is to be served on the IRS after your tax case has been served on the IRS. It is part of the
4 discovery process.

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF _____

CASE NO: _____

1 Plaintiff:

2 <<PRO SE NAME>>,

v.

Defendant:

REQUEST FOR ADMISSIONS

SET ONE

INTERNAL REVENUE SERVICE,
UNITED STATES GOVERNMENT
DEPARTMENT OF THE TREASURY

3 REQUEST FOR ADMISSIONS, SET ONE, ARE HEREBY PROPOUNDED TO:

4 Internal Revenue Service, United States Government Department of the Treasury (Defendant),

5 by _____ (Plaintiff).

6 To Defendant Internal Revenue Service, you are hereby requested to admit the truthfulness of each and every statement or
7 allegation set forth below, and to do so within 30 days of the receipt of this request.8 EACH OF THE FOLLOWING STATEMENTS OR ALLEGATIONS IS TRUE:

9 1. Defendant admits that section 20:123 of the Internal Revenue Manual states:

10 "Taxpayers in the United States assess their tax liabilities against themselves and pay them voluntarily. This
11 system of assessment and payment is based on the principle of voluntary compliance."12 2. Defendant admits that Federal Tax Regulations 601.601, 601.602, and the 1974 IRS Mission Statement affirm that the
13 federal income tax system is based on voluntary compliance with respect to an individual.

14 3. Defendant admits that the statement:

15 "Our system of taxation is based on voluntary assessment and payment, not upon distraint.", which was made by the US
16 Supreme Court in Flora v. United States (1960), is true and correct.

17 4. Defendant admits that the statement:

18 "Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced tax.",

19 which was made by Dwight E. Avis (Head of the Alcohol and Tobacco Tax Division) before the House Ways and Means
20 Committee on Restructuring the Bureau of Internal Revenue (83rd Congress, 1953), is true and correct.

21 5. Defendant admits that the above statement of Dwight E. Avis:

22 "Your income tax is 100 percent voluntary.",

23 implies that the entire federal income tax system is based on voluntary compliance with respect to an individual.

24 6. Defendant admits that the entire income tax system is based on voluntary compliance with respect to an individual.

25 7. Defendant admits that the principle of voluntary compliance forms the foundation of the entire federal income tax system
26 as outlined by the Federal Tax Regulations, Internal Revenue Code, and Internal Revenue Manual, and is not a subordinate
27 or conditional rule or regulation.

- 1 8. Defendant admits that there are no rules and regulations contained in the Federal Tax Regulations, Internal Revenue
2 Code, and Internal Revenue Manual, that are explicitly stated as being exempt or otherwise excluded from voluntary
3 compliance by an individual.
- 4 9. Defendant admits that the filing of a federal income tax return by an individual is based on voluntary compliance and is
5 therefore voluntary.
- 6 10. Defendant admits that the payment of federal income tax by an individual is based on voluntary compliance and is
7 therefore voluntary.
- 8 11. Defendant admits that the official IRS Internet web site makes the following statement
9 (<http://www.irs.ustreas.gov/prod/search/index.html>):

10 *"Some days, finding your socks can be a real challenge. But putting your finger on a certain bit of information
11 can be an even tougher task. That's why we're here to help you uncover those cumbersome layers and get right
12 to the heart of the matter. Just enter your query below and select the 'Search' button to begin your pursuit. . .
13 Things are looking brighter already!"*

- 14 12. Defendant admits that the above-mentioned IRS web site search engine
15 (<http://www.irs.ustreas.gov/prod/taxi/taxterms.html#V>) gives the following explanation of the term "voluntary compliance"
16 in document #79 (Tax Terms):

17 **VOLUNTARY COMPLIANCE**

18 *"Your mom might order you to clean up your room. Well, the IRS doesn't have time to tell every single taxpayer
19 to file taxes correctly and on time . . . there are millions of taxpayers in the country after all. This system relies
20 on citizens to report their income, calculate tax liability and file tax returns on time. Everyone's gotta grow up
21 sometime."*

- 22 13. Defendant admits that the above-mentioned explanation of voluntary compliance is false and misleading because it does
23 not address or discuss the term "voluntary" or the concept of "voluntary".

- 24 14. Defendant admits that it has not published a logical definition of the term "voluntary compliance" based on standard
25 American English.

- 26 15. Defendant admits that it is unable to produce a logical definition of the term "voluntary compliance" based on standard
27 American English.

- 28 16. Defendant admits that it is unwilling to produce a logical definition of the term "voluntary compliance" based on
29 standard American English.

- 30 17. Defendant admits that it has not published a legally precise definition of the term "voluntary compliance".

- 31 18. Defendant admits that it is unable to produce a legally precise definition of the term "voluntary compliance".

- 32 19. Defendant admits that it is unwilling to produce a legally precise definition of the term "voluntary compliance".

- 33 20. Defendant admits that Webster's Third New International Dictionary (exhibit attached) is correct in making the
34 following statements in its definition of "voluntary":

35 *"Acting or done without any present legal obligation to the thing done or any such obligation that can accrue
36 from the current state of affairs; produced in or by an act of choice; voluntary implies freedom from any
37 compulsion that could constrain one's choice."*

- 38 21. Defendant admits that Chambers English Dictionary (exhibit attached) is correct in making the following statements in
39 its definition of "voluntary":

40 *"Acting by choice; done or made without compulsion or legal obligation."*

1 22. Defendant admits that the New Shorter Oxford English Dictionary (exhibit attached) is correct in making the following
2 statements in its definition of "voluntary":

3 *"Left to choice, not required or imposed, optional; not prompted by a promise or threat; unforced,
4 unconstrained; freely chosen or undertaken."*

5 23. Defendant admits that Black's Law Dictionary (exhibit attached) is correct in making the following statements in its
6 definition of "voluntary":

7 *"Unconstrained by interference; unimpelled by another's influence. Proceeding from the free and unrestrained
8 will of the person. Done by design or intention. Produced in or by an act of choice. Resulting from free choice,
9 without compulsion or solicitation."*

10 24. Defendant admits that Corpus Juris Secundus is correct in making the statements cited in section 23 of Plaintiff's
11 complaint in its definition of "voluntary", including the following statements:

12 *Acting by choice; without compulsion. The doing of something which a person is free to do or not to do, as he
13 so decides. Unconstrained by external interference, influence, or force. Not compelled, prompted, or persuaded.
14 Acting, or done, without any present legal obligation to do the thing done.*

15 25. Defendant admits that Black's Law Dictionary (exhibit attached) is correct in making the following definition of
16 "compliance":

17 *"Submission; obedience; conformance."*

18 26. Defendant admits that the definition of "compliance" by Black's Law Dictionary (supra) is sufficient to understand the
19 meaning of "compliance".

20 27. Defendant admits that according to the above-mentioned statements defining the word "voluntary", an individual cannot
21 be forced or otherwise compelled to perform a voluntary action.

22 28. Defendant admits that according to the above-mentioned statements defining the word "voluntary", an individual has no
23 legal obligation to perform a voluntary action.

24 29. Defendant admits that according to the above-mentioned statements defining the word "voluntary", since an individual
25 has no legal obligation to perform a voluntary action, he or she cannot be legally forced or otherwise compelled to perform
26 a voluntary action.

27 30. Defendant admits that according to the above-mentioned statements defining the word "voluntary", an individual has no
28 legal obligation to voluntarily comply with the federal income tax system.

29 31. Defendant admits that the statements defining "voluntary" made in sections 20, 21, 22, 23, 24 (supra) are true and
30 correct.

31 33. Defendant admits that an individual has no legal obligation to perform a voluntary action, and therefore cannot be
32 legally forced or otherwise compelled to perform a voluntary action.

33 34. Defendant admits that an individual has no legal obligation to comply with the federal income tax system.

34 35. Defendant admits that since the federal income tax system is based on voluntary compliance, the IRS cannot legally
35 force or otherwise compel an individual to comply with it.

36 36. Defendant admits that since the federal income tax system is based on voluntary compliance, the IRS cannot legally
37 force or otherwise compel an individual to file a federal income tax return.

38 37. Defendant admits that since the federal income tax system is based on voluntary compliance, the IRS cannot legally
39 force or otherwise compel an individual to pay federal income tax.

1 38. Defendant admits that it compelled payment of federal income tax under protest from the sale of Plaintiff's home, as
2 cited in his complaint, by means of an involuntary federal tax lien.

3 39. Defendant admits that since an individual cannot be legally forced or otherwise compelled to perform a voluntary
4 action, the IRS acted unlawfully by compelling payment of federal income tax under protest from the sale of Plaintiff's
5 home, by means of an involuntary federal tax lien.

6 Dated 5/26/2000

7 _____

8 <>NAME>>

9 Plaintiff in propria persona

1

2 **3.13.8 Association of Counsel**

- 3 This form is used by Americans who wish to file an "Association of Counsel" with the court that identifies the breakdown
4 of responsibilities between the attorney and the client. This will enable the Citizen to minimize his legal expenses in the
5 process of defending himself by any tax actions.

1 <<ATTORNEY NAME>>
2 <<ATTORNEY ADDRESS>>
3 <<ATTORNEY PHONE NUMBER>>

SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF SAN DIEGO

10 Defendant , <<DEFENDANT NAME>>, hereby associates Attorney, <<ATTORNEY
11 NAME>> of <<LAW OFFICE NAME>>, whose address is <<ATTORNEY ADDRESS>>, as counsel
12 in the above referenced matter for matters pertaining to litigation but not
13 service of process for this matter.

14 ATTORNEY ROLE

15 1. Attorney is authorized by Defendant to:

16 b. Appear on behalf of Defendant for any depositions scheduled.

17 a. Prepare and submit all pleadings to the court on behalf of Defendant and provide a copy of said pleadings to all parties,
18 including Defendant via a Proof of Service form.

19 b. Negotiate issues of settlement with the Plaintiff so long as Defendant is
20 present and hearing every word spoken to the Plaintiff.

21 c. Receive notice of all ex parte appearances or other court hearing initiated
22 by Plaintiff. Attorney shall notify Defendant within 3 hours via telephone
23 (messages OK) and email of any such Ex Parte notifications.

24 2. All other pleadings and notices not mentioned above shall be served directly
25 on Defendant.

26 DEFENDANT ROLE

27 3. Defendant shall be responsible for:

- 1 a. Receiving, serializing, filing, and indexing all case documents.
 - 2 b. Providing a copy of all pleadings he receives to attorney via fax within 24
 - 3 hours of receipt.
 - 4 c. Regularly providing to attorney a document listing of all documents on file.
 - 5 d. Organize the case file.
 - 6 d. Preparing Trial Outlines and provide them to Attorney at least five days
 - 7 before all regular hearings via fax. These outlines will describe all elements
 - 8 and background of the case, and the issues to be litigated.
 - 9 e. Serving documents prepared by Attorney upon the Plaintiff, and providing
 - 10 copies of Proof of Service forms to Attorney.
 - 11 f. Handle calendar matters, including changing hearing dates and times with the
 - 12 concurrence of the Plaintiff.
 - 13 g. Handle all phone calls from the Plaintiff relating to service of process,
 - 14 calendaring, and discovery, but not answer any questions about the conduct of the
 - 15 case relating to other matters. There shall be an especial effort to minimize
 - 16 time spent on the phone with the opposing counsel to avoid running up fees.
 - 17 4. <>ATTORNEY NAME>> and <>LAW FIRM NAME>> shall not be deemed agents for service
 - 18 of process on behalf of Defendant as a result of the filing of this limited
 - 19 association of counsel, other than as specified above.
 - 20 5. I authorize the foregoing association.

22 I accept the foregoing association.

Dated:

1

2 **3.13.9 Assessment Officer**

3 This letter is to be sent to the IRS to secure assessment certificates and supporting documents for the assessment of property
4 against which the IRS intends to attach a lien or levy. Oftentimes, the IRS will threaten or appear to execute a levy (a
5 façade) against your property without evidence of its value or that its value might satisfy a tax judgment against you, and
6 this document helps prevent such intimidation tactics.

1 <>DATE>>
2 Assessment Officer
3 Region Service Center
4 Internal Revenue Service
5 <>ADDRESS>>
6 <>CITY>>, <>STATE>> <>ZIP>>
7 IDENTIFICATION: Joe Public [444-44-4444]
8 PURPOSE: Secure assessment certificates & support documents
9 AUTHORITY: 26 CFR § 301.6203-1 & 5 U.S.C. §552a
10 ENCLOSURES:
11 1. 26 CFR § 301.6203-1, current through April 2000
12 2. Introductory page for Internal Revenue Manual Part 3, Chapter 17, Section 63, "Accounting Control" downloaded
13 from the Internal Revenue Service web site
14 [go here: http://www.irs.ustreas.gov/prod/bus_info/tax_pro/irm-part/index.html]
15 3. IRM §§ 3.17.63.14.7 through 3.17.63.14.21 (3 pages)
16 4. *Radinsky v. United States of America* 622 F.Supp.412 (UDSC, Colo., 1985)
17 5. *United States of America v. Miller*, 318 F.2d 637 (7th Cir., 1963)

18 Dear Assessment Officer:

19 This request is being made under authority of 26 CFR § 301.6203-1, which states that, "If the taxpayer requests a copy of
20 the record of assessment, he shall be furnished a copy of the pertinent parts of the assessment which set forth the name of
21 the taxpayer, the date of assessment, the character of the liability assessed, the taxable period, if applicable, and the
22 amounts assessed," and the Privacy Act at 5 U.S.C. §552a for support documents for assessment certificates.

23 For calendar years ending December 31, 200X through 200X, please send the following:

24 1. Procedurally proper assessment certificates for the principal for each class of tax assessed;
25 2. Procedurally proper assessment certificates for the interest for each class of tax assessed;
26 3. Procedurally proper assessment certificates for the penalty for each class of tax assessed;
27 4. Any and all jeopardy assessments;
28 5. Any and all deficiency assessments;
29 6. Procedurally proper non-tax penalty assessments for such things as frivolous filing, etc.;
30 7. Procedurally proper assessments for non-tax penalty interest;
31 8. Support documents for each assessment.

32 If classified, you may redact information on each assessment certificate not required to be disclosed by 26 CFR § 301.6203-
33 1 other than the assessment officer signature, certification and date of execution.

34 The documents and/or the response letter you send will be used in administrative and/or judicial due process forums.
35 Therefore, please certify all documents with the Form 2866 Certificate of Official Record, or in the event there are no
36 assessments for any given calendar year specified above, certify your response with the Form 3050 Certificate of Lack of
37 Records. You have my firm promise that on your billing, I will pay the cost of certification and a sum of up to \$50.00 for
38 photocopying documents that exceed the number provided free. The documents being requested are for my own use.

39 I am enclosing exhibits listed above in order to eliminate unnecessary dicta. The current edition of the Internal Revenue
40 Manual posted on the Internal Revenue Service web page verifies the necessity of procedurally proper assessments for
41 seven of the eight classes of tax administered by the Internal Revenue Service. Item #2 for each class stipulates, "All
42 penalty [or principal or interest] assessments must be recorded on summary Records of Assessment (Assessment
43 Certificate). The Assessment Certificate is the legal document that permits collection activity."

44 *Radinsky v. United States of America* and *United States of America v. Miller* address the necessity of procedurally proper
45 assessment certificates sufficiently to resolve any question concerning the lawful requirement for assessment certificates.
46 Do not send documents other than actual assessment certificates and support documents as computer-generated
47 compilations and other secondary documents are merely presumptive evidence where only procedurally proper assessment
48 certificates constitute conclusive evidence of liability.

1 At § 3.17.46.2.4(1), the Internal Revenue Manual provides the following definition: "Assessment Certificate: To impose a
2 tax as authorized by the Internal Revenue Code, Assessments are supported by a summary record of assessment signed by
3 an appointed assessment officer." At § 3.17.46.2.4(1), the IRM further specifies that, "All assessments must be certified by
4 signature of an authorized official on the Summary Record of Assessment (Form 23C, Assessment Certificate-Summary
5 Record of Assessments). A signed Summary Record of Assessment authorizes issuance of notice and other collection
6 actions (refer to IRC Regulations 301.6203-1)."

7 At § 1.(1.3) 6.2, Item 1, the IRM specifies that, "Any member of the public may request certification of a document."

8 Please send the requested documents, or certification that requested documents do not exist, within a reasonable period of
9 twenty calendar days from the date of this letter.

10 Your assistance is appreciated.

11 Regards,

12 _____

13 <<NAME>>

14 All rights reserved, UCC 1-207

15 _____ Notary Public

16 I certify that on the date set out below, Joe Public, known to me, endorsed this request for assessment certificates and other
17 documents.

18 _____ My commission expires _____.

19 _____ Notary Public Date

20 _____
21 **SEAL:**

1

2 **3.13.10 Original Lien**

3 This letter is to be sent to the Internal Revenue Service to obtain legal evidence pertaining to any liens placed against a
4 Citizen for the payment of back taxes. It is useful in litigating your case, and helps overcome any assumptions or prima
5 facie evidence pertaining to your case.

1 <<DATE>>
2 <<DIRECTOR NAME>>, District Director
3 _____ District
4 Internal Revenue Service
5 55 N. Robinson
6 Oklahoma City, Oklahoma 73102

7 REQUEST: All original liens filed in the _____ District office (Treasury/IRS records system 26.009) & all civil
8 litigation documents including petitions, pleadings, judgments and court orders (Treasury/IRS records system 26.011), for
9 calendar years ending _____ through _____.

10 AUTHORITY: 26 U.S.C. §6103, 5 U.S.C. §552a & 31 CFR Pt. 1, App. B of Subpt. C

11 IDENTIFICATION: Joe Public, S.S. No. 444-44-4444

12 Director _____:
13 This request is being made under authorities cited above. My name and Social Security number are set out above for your
14 convenience, and I am having this request notarized for positive identification that meets criteria of state law, Federal Rules
15 of Civil Procedure & 31 CFR Pt. 1, App. B of Subpt. C. The documents being requested are for personal use. On your
16 billing, you have my firm promise to pay an amount up to \$50.00 for the cost of certifying documents and for photocopying
17 costs in excess of the amount provided free.

18 The documents and/or the response letter you send will be used in administrative and/or judicial due process forums.
19 Therefore, please certify all documents with the Form 2866 Certificate of Official Record, or in the event there are no
20 documents or other information responsive to the request for any given calendar year specified above, certify your response
21 with the Form 3050 Certificate of Lack of Records.

22 Per the Notice of Systems published November 9, 1995 in the Federal Register (60 F.R. 56790 et seq.), Treasury/IRS
23 systems 26.009 (lien files) & 26.011 (litigation case files) are kept in the district office under control of the district director
24 of an internal revenue district. Where information contained in litigation case files is concerned, I am interested only in and
25 am entitled to litigation initiated by the Internal Revenue Service, the U.S. Attorney for the district, or the Department of
26 Justice. Per 31 CFR § 1.36(b), actual litigation documents and the following information are not exempt from release:

27 The manual records consist of copies of pleadings, investigative reports, information compiled in reasonable anticipation of
28 a civil action or proceeding, legal memoranda, and related correspondence. Pleadings which have been filed with a court or
29 administrative tribunal are matters of public record and no exemption is claimed as to them. The computerized part of the
30 system contains summary data on Treasury Department non-tax litigation and administrative proceedings, e.g., plaintiff,
31 defendant, attorney, witness, judge and/or hearing officer names, type of case, relief sought, date, docket number, pertinent
32 dates, and issues.

33 The request for litigation-related material that might be in System 26.011 includes all documents and computer-based
34 information specified in the above paragraph. I am specifically interested in documents and related information that
35 established a judgment lien or liens in compliance with procedure consistent with requirements of Chapter 176 of Title 28,
36 particularly 28 U.S.C. §3201.

37 The request for original lien documents does not include notices of lien (26 U.S.C. §6323(f)). The request is for original
38 liens predicated on the antecedent assessment certificate executed in compliance with 26 CFR § 301.6203-1.

39 Per 31 CFR Pt. 1, App. B to Subpt. C § 3(e)(ii), you may have a period of 30 days, excluding weekends and legal holidays,
40 to provide certified copies of the requested documents and other information, or certification that there are no such
41 documents and information in the systems of records specified.

42 The specific requests follow:

1. From Treasury/IRS records system 26.009, please provide certified copies of all original lien documents
2 predicated on procedurally proper assessments specifically identifying me in accordance with requirements of 26
3 CFR § 301.6203-1 executed for calendar years ending _____ through _____. In the
4 alternative, certify your response informing me that original liens do not exist.
 5. From Treasury/IRS records system 26.011, please provide certified copies of all petitions, pleadings, judgments
6 and orders specifically naming me, with related computer-based information, for alleged tax liabilities for calendar
7 years ending _____ through _____. In the alternative, certify your
8 response informing me that the Internal Revenue Service, the U.S. Attorney for the district, and the Department of
9 Justice did not initiate civil litigation against me for collection of tax for the years specified.
- 10 The requested documents and additional materials constitute exculpatory evidence necessary to resolve controversy arising
11 under the Constitution and laws of the United States. Your timely assistance with this matter is appreciated.

12 Regards,

13

14

15

16 <>NAME>>

17 All rights reserved, UCC 1-207

18 **Notary Public**

19 I certify that on the date set out below, Joe Public, known to me, endorsed this Request for Notification and Access.

20 My commission expires _____.

21 _____

22 Notary Public Date

23

24 SEAL:

1

2 **3.13.11 Letter to Federal District Judge**

- 3 This letter is to be sent to the District Judge in front of whom your tax case is being heard prior to your hearing. It is meant
4 to develop empathy for the terror that you feel of the IRS.

1 <<DATE>>
2
3 <<NAME>>
4 <<ADDRESS>>
5 <<CITY, STATE ZIP>>
6
7
8 Judge _____
9 <<JUDGE ADDRESS>>
10 <<JUDGE CITY, STATE, ZIP>>
11
12 Dear Judge _____;
13 I would like to bring to your attention a fact that I don't think you know about. Please notice on the back side of the
14 enclosed flier that the IRS Criminal Division keeps a file on you and that you cannot get to this system of records to find
15 out if you are even on the IRS's files.
16 You will note that the IRS uses this file for personal and financial information. Does this mean if you don't rule in favor of
17 the IRS that a record is added to your file? I contend it does. How many negative entries into this file does it take before the
18 IRS takes some kind of action against you? Only the IRS knows the answer to this.
19 My concern is that if I ever come before you in an IRS criminal matter, say tax evasion, or an IRS civil matter, that you will
20 be prejudiced against me and in favor of the IRS because you now know that the IRS is keeping a file on you. See *Peters v.*
21 *Kiff*, 407 U.S. 493 at 502 (1971) - Excerpt on the back of the flier. What chance would I have in your courtroom with these
22 facts now in front of you?
23 You could ask a U.S. Attorney if he could find out about the records in your file, but you will notice that there is a file on
24 him also. So, argumento, if the IRS proceeds with a criminal or civil charge against me, I also worry that the Attorney's
25 office will not follow the law and do anything and everything in their bag of tricks to convict me although a prosecutor is
26 suppose to first make sure that I did, in fact, break a law.
27 In 1923, Homer S. Cummings said:
28 *"The primary duty of a lawyer exercising the
29 office of public prosecutor is not to convict,
30 but to insure that justice is done."*
31 If you would please take the time to respond to this very important concern that I have, I would appreciate it.
32 Sincerely,
33 _____
34
35 <<PRO SE NAME>>
36 All rights reserved, UCC 1-207

1

2 **3.13.12 Citizen's Notice of Appeal of Judgment**

- 3 This sample pleading is to be sent to the IRS after the decision by the federal district court is issued and the Citizen/plaintiff
4 wishes to appeal.

1 **UNITED STATES DISTRICT COURT FOR THE DISTRICT OF _____**
2 **CASE NO: _____**
3

Plaintiff:

PLAINTIFF'S NOTICE OF APPEAL OF JUDGMENT

<<NAME>>.,

v.

Defendant:

INTERNAL REVENUE SERVICE,
UNITED STATES GOVERNMENT
DEPARTMENT OF THE TREASURY

4
5 I, ____<<NAME>>_____, hereby give Notice of Appeal to this Court in the matter of the case
6 _____ on this ____ day of _____, 200_.
7 _____
8 <<NAME>>.

1

2 **3.13.13 Appeal to the Federal District Court**

3 This is a sample pleading to be filed with the Federal District court if the plaintiff citizen has their case thrown out of the
4 federal district court.

1 <<PRO SE NAME>>.
2 <<ADDRESS>>
3 <<CITY, STATE, ZIP>>
4 <<PHONE>>
5 Appellant In Propria Persona

6 **TABLE OF CONTENTS**

- 7 1) STATEMENT OF JURISDICTION
8 2) STATEMENT OF THE ISSUE PRESENTED FOR REVIEW
9 3) STATEMENT OF THE CASE
10 4) SUMMARY OF THE ARGUMENTS
11 5) THE ARGUMENT
12 6) CONCLUSION
13 7) REQUEST FOR RELIEF

14 **TABLE OF AUTHORITIES**

15 CASES CITED

- 16 Flora v. United States, 362 US 179, 80 S.Ct. 630 (1960) (cite 1) (cite 2) (cite 3)
17 Lonsdale v. United States, 919 F.2d 1440, 1448 (10th Cir. 1990)
18 Wilcox v. Commissioner, 848 F.2d 1007, 1008 (9th Cir. 1998)
19 Touli v. Santa Cruz, 67 P.2d 404, 406, 20 Cal. App. 2d 495
20 Tietjen v. Heberlein, 171 P.928, 54 Mont. 486
21 Akio Kuwahara v. Acheson, D.C. Cal. 96 F. Supp. 38, 42
22 Brown v. State, 135 S.E. 765, 766, 36 Ga. App. 84
23 Coker v. State, 33 S.E. 2d 171, 174, 199 Ga. 20
24 Perryman v. State, 12 S.E. 2d 288, 391, 63 Ga. App. 819
25 Enochs v. Williams Packing & Navigation Co., 370 US 1,7, (1962) (cite 1) (cite 2)

26 **STATUTES & REGULATIONS CITED**

- 27 28 U.S.C. §1346 (a)(1) (cite 1) (cite 2)
28 28 U.S.C. §1291
29 26 U.S.C. §7422(a)
30 26 C.F.R. 601.601 (cite 1) (cite 2)
31 26 C.F.R. 601.602 (cite 1) (cite 2)

32 **OTHER AUTHORITIES CITED**

- 33 Federal Register 39 (62): 11572 (3/29/74)
34 Internal Revenue Manual Sec. 20:123 (7/15/96) (cite 1) (cite 2) (cite 3)
35 Corpus Juris Secundum (92: 1029, 1030, 1031)
36 Webster's Third New International Dictionary (1993)
37 Chambers English Dictionary (1988)
38 American Heritage Dictionary (1992)

39 42

40 **43 ORAL ARGUMENT NOT REQUESTED**

41 **44 1: STATEMENT OF JURISDICTION**

42 45 Pursuant to 28 U.S.C. §1346 (a)(1) the District Court has jurisdiction over civil actions for the recovery of 'any internal-
46 revenue tax alleged to have been erroneously or illegally assessed or collected . . .' The judgment appealed from is a final
47 order. This Court has jurisdiction to review the District Court's decision pursuant to 28 U.S.C. §1291. The District Court
48 entered its final judgment on 7/14/00. A Notice of Appeal was filed on 7/18/00 in compliance with Rule 4 of the Federal
49 Rules of Appellate Procedure.

50 **2: STATEMENT OF THE ISSUE PRESENTED FOR REVIEW**

1 The issue before this Court is whether the District Court's judgment is supported by substantial evidence, federal statute,
2 legal precedent, and is free from legal and procedural error. To promote clarity, Plaintiff-Appellant _____ is
3 henceforth referred to as '_<<LASTNAME>>_', and Defendants-Appellees Internal Revenue Service et al. are referred to
4 as 'IRS'.

5 **3: STATEMENT OF THE CASE**

6 a) Factual Background

7 Based on explicit statements made in various IRS publications and a US Supreme Court ruling that the federal income tax
8 system is based on voluntary compliance, <<LASTNAME>> wrote to the IRS in 1996 explaining that he had chosen not to
9 comply and would not be paying allegedly overdue income taxes for 1987, 1988, and 1989.

10 The IRS responded by issuing a federal tax lien against him, which it subsequently satisfied by withholding \$14,609.97
11 under protest from the sale of <<LASTNAME>>'s home. <<LASTNAME>> seeks to recover that sum plus interest and
12 costs. He also seeks a permanent injunction against the IRS.

13 b) Procedural Background

14 <<LASTNAME>> filed an appeal of federal tax lien on 8/9/96 and on 9/3/97. Both appeals were ignored. Finally, the IRS
15 notified him on 4/1/98 that his appeals had been disallowed.

16 <<LASTNAME>> then wrote to the IRS on 2/15/99, 4/7/99, and 6/16/99 requesting a due process hearing. The IRS denied
17 his requests on the grounds that the lien had been satisfied by withholding \$14,609.97 from the sale of his home.

18 <<LASTNAME>> then claimed a refund of the withheld money from the IRS pursuant to 26 U.S.C. §7422 (a). This claim
19 was ignored.

20 Having exhausted the administrative remedies available to him, <<LASTNAME>> filed suit against the IRS in District
21 Court on 2/28/00 for refund of the withheld money. The case was dismissed with prejudice on 7/13/00.

22 **4: SUMMARY OF THE ARGUMENT**

23 The question before the Court is: 'Does an individual have any legal obligation to perform a voluntary action?'
24 <<LASTNAME>> argues that an individual has no legal obligation whatsoever to perform a voluntary action, hence the
25 IRS had no legal cause to issue the above-mentioned federal tax lien against him and withhold \$14,609.97 from the sale of
26 his home.

27 <<LASTNAME>> also argues that the District Court erred by making a false statement and basing its ruling upon the false
28 statement, by ignoring legal precedent set by the US Supreme Court, by ignoring published statements made by the IRS, by
29 ignoring published testimony by a senior (IRS) official, by ignoring federal statutes, and by violating <<LASTNAME>>'s
30 due process rights to a fair trial.

31 **5: THE ARGUMENT**

32 a) The District Court Erred By Basing Its Ruling On A False Statement.

33 The District Court's ruling is largely based on the statement: '<<LASTNAME>> contends that the income tax system is
34 based on voluntary compliance.' This statement is false. <<LASTNAME>> does not contend, either in his complaint or in
35 any of his motions, that the income tax system is based on voluntary compliance.

36 In making this statement, the District Court fails to distinguish between evidence and contention. In his complaint,
37 <<LASTNAME>> simply presents the following published statements, verbatim and without contention, as *prima facie*
38 evidence provided by the US Government that the income tax system is based on voluntary compliance:

- 1 i) 'The purpose of publishing revenue rulings and revenue procedures in the Internal Revenue Bulletin is to promote
2 correct and uniform application of the tax laws by Internal Revenue Service employees and to assist taxpayers in
3 attaining maximum voluntary compliance.' 26 C.F.R. 601.601
- 4 ii) 'The tax system is based on voluntary compliance . . .' 26 C.F.R. 601.602
- 5 iii) 'The mission of the Service is to encourage and achieve the highest possible degree of voluntary compliance with the
6 tax laws and regulations and to maintain the highest degree of public confidence in the integrity and efficiency of the
7 Service.' Federal Register, Volume 39, 62 (11572), March 29, 1974
- 8 iv) 'Taxpayers in the United States assess their tax liabilities against themselves and pay them voluntarily. This system
9 of assessment and payment is based on the principle of voluntary compliance.' Internal Revenue Manual, Sec. 20:123
10 (7/15/96)
- 11 v) 'Of course, the Government can collect the tax from a District Court suitor by exercising its power of distraint if he
12 does not split his action, but we cannot believe that compelling resort to this extraordinary measure is either wise or in
13 accord with congressional intent. Our system of taxation is based upon voluntary assessment and payment, not upon
14 distraint.' Flora v. United States, 362 US 179, 80 S.Ct. 630 (1960)
- 15 vi) 'Let me point this out now. Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced
16 tax. Now the situation is as different as day and night. Consequently, your same rules just will not apply.' Testimony of
17 Dwight E. Avis, Head of the Bureau of Internal Revenue Alcohol and Tobacco Tax Division, given before the House
18 Ways and Means Committee on Restructuring the IRS (83rd Congress, 1953)
- 19 <<LASTNAME>> asserts that the IRS is the taxing authority of the United States and must be given the presumption of
20 correctness when it states in the Internal Revenue Manual (supra): 'Taxpayers in the United States assess their tax liabilities
21 against themselves and pay them voluntarily.'
- 22 Similarly, since the US Supreme Court is the judicial authority of the United States, it too must be given the presumption of
23 correctness when it states in Flora (supra): 'Our system of taxation is based upon voluntary assessment and payment, not
24 upon distraint.'
- 25 The authoritative statements cited above speak for themselves. It is the U.S. Government ~ not <<LASTNAME>> ~ that
26 contends that the income tax system is based on voluntary compliance. It should also be noted that there are no exceptions
27 to voluntary compliance. Hence the District Court erred by stating: '<<LASTNAME>> contends that the income tax system
28 is based on voluntary compliance.'
- 29 b) The District Court Erred By Relying On Seriously Flawed Legal Precedent
- 30 The District Court also stated:
- 31 '*<<LASTNAME>>'s primary contention, that the federal income tax system is based on voluntary compliance,
32 has been held to be completely lacking in legal merit and patently frivolous. Lonsdale v. United States, 919 F.2d
33 1440, 1448 (10th Cir. 1990) and Wilcox v. Commissioner of the Internal Revenue, 848 F.2d 1007, 1008 (9th
34 Cir. 1998).'*
- 35 The ruling: 'that the federal income tax system is based on voluntary compliance, has been held to be completely lacking in
36 legal merit and patently frivolous.' contradicts the federal statutes and the authoritative statements made by the IRS and the
37 US Supreme Court cited above, and is therefore erroneous. Hence the District Court compounded the judicial error by
38 relying on these seriously flawed cases for legal precedent.
- 39 c) The IRS Erred By Withholding Money In The Absence Of Legal Obligation.
- 40 <<LASTNAME>> contends that an individual has no legal obligation to perform a voluntary action, and hence has no legal
41 obligation to pay federal income tax. This contention is ignored in the District Court's ruling and by the IRS in its response

1 to his complaint. Nevertheless, the correct meaning of the word 'voluntary' forms the crux of his complaint and must be
2 resolved in order that justice may prevail.

3 The major dictionaries currently in use throughout America include the following statements in their definitions of
4 'voluntary'. <<LASTNAME>> alleges that neither the Code of Federal Regulations, nor the IRS, nor the US Supreme Court
5 have provided a precise legal definition of the word 'voluntary', hence the following statements should be accepted as
6 authoritative:

7 Although for legal purposes the word 'voluntary' is considered to be so simple and in such general use that it need not be
8 defined, it has been variously defined as meaning acting by choice, without compulsion; the doing of something which a
9 person is free to do or not to do, as he so decides. . . . without any present legal obligation to do the thing done.' Corpus
10 Juris Secundum (92: 1029, 1030, 1031)

11 *'Acting or done without any present legal obligation to do the thing done, or any such obligation that can
12 accrue from the current state of affairs. Voluntary implies freedom from any compulsion that could constrain
13 one's choice.'* Webster's Third New International Dictionary (1993)

14 *'Done or made without compulsion or legal obligation.'* Chambers English Dictionary (1988)

15 *'Without legal obligation or consideration.'* American Heritage Dictionary (1992)

16 These sources concur by definitively stating that there is no legal obligation to perform a voluntary action. This concept is
17 supported by case law. In Touli v. Santa Cruz County Title Co., 67 P.2d 404, 406, 20 Cal. App. 2d 495, the court ruled that
18 a voluntary action is one that is done without any legal obligation to do the thing done.

19 Similarly, in Tietjen v. Heberlein, 171 P. 928, 54 Mont. 486; Akio Kuwahara v. Acheson, D.C. Cal., 96 F. Supp. 38, 42;
20 Brown v. State, 135 S.E. 765, 766, 36 Ga. App. 84; Coker v. State, 33 S.E. 2d 171, 174, 199 Ga. 20; Perryman v. State, 12
21 S.E. 2d 288, 391, 63 Ga. App. 819 the courts ruled that a voluntary action is one that is done without compulsion.

22 As discussed above, the federal statutes, the IRS, and the US Supreme Court state that the income tax system is based on
23 voluntary compliance, without any exceptions. Hence <<LASTNAME>> contends that he did not have any legal obligation
24 to pay income taxes for 1987, 1988, and 1989.

25 Since he did not have any legal obligation to pay income taxes for those years, the IRS had no legal cause of action against
26 him and erred by withholding allegedly unpaid taxes from the sale of his home.

27 d) The District Court Erred By Ruling That It Has No Jurisdiction Over This Action.

28 This case is not a judicial review of an IRS determination, but an action to recover taxes that were erroneously collected.
29 Hence the District Court has jurisdiction pursuant to 28 U.S.C. §1346 (a)(1).

30 e) The District Court Erred By Ruling That This Action Fails To State A Claim On Which Relief May Be Based.

31 <<LASTNAME>> has provided conclusive evidence in the form of the US Government's own authoritative statements that
32 the income tax system is based on voluntary compliance, without any exceptions.

33 He has shown that the IRS and the US Supreme court concur in explicitly stating that the payment of income tax is
34 voluntary.

35 <<LASTNAME>> has also proven through case law and the definitive use of the English language that an individual has
36 no legal obligation to perform a voluntary action, and that the IRS therefore had no legal cause to issue a federal tax lien
37 against him.

38 Hence it follows that the IRS erroneously collected the sum of \$14,609.97 from the sale of his home, and that
39 <<LASTNAME>> is entitled to claim a refund.

- 1 f) The District Court Erred By Depriving <<LASTNAME>> Of His Due Process Rights.
- 2 The pre-trial filing deadline in this case was 7/27/00. However, the District Court issued its ruling on 7/13/00 without
3 giving <<LASTNAME>> prior notice, thereby depriving him of his due process right to file his Motion in Opposition to
4 the IRS's Motion for Dismissal.
- 5 Furthermore, the District Court issued its ruling without granting <<LASTNAME>> a hearing, depriving him of his due
6 process right to a fair trial.

7 **6: CONCLUSION**

8 The Code of Federal Regulations explicitly states at 26 C.F.R. 601.601 and 601.602 that the income tax system is based on
9 voluntary compliance. The IRS explicitly states in the Internal Revenue Manual Sec. 20:123 that the payment of income tax
10 is voluntary. Since the Code of Federal Regulations is the statutory authority of the United States and the IRS is the taxing
11 authority of the United States, these statements should be accepted as true and correct.

12 Similarly, the US Supreme Court in Flora ruled that the income tax system is based on voluntary compliance. Since the US
13 Supreme Court is the judicial authority of the United States, this ruling should be accepted as true and correct.

14 <<LASTNAME>> alleges that there are no federal statutes that mandate taxation of domestic income earned by American
15 citizens and resident aliens, which is presumably why the income tax system is based on voluntary compliance. If this
16 allegation is incorrect, he challenges the IRS to produce the federal statutes in its reply to his brief.

17 Resolution of this matter hinges on the fact that an individual has no legal obligation to perform a voluntary action. Since
18 the income tax system is based on voluntary compliance, <<LASTNAME>> had no legal obligation to pay income taxes
19 for 200X, 200X, and 200X. Hence the IRS had no legal cause of action and erroneously withheld \$ _____ from the
20 sale of his home.

21 Regarding <<LASTNAME>>'s request for an injunction against the IRS, the US Supreme Court has made an exception to
22 the Anti-Injunction Act if it is clear that the US Government cannot prevail under any circumstances. Enochs v. Williams
23 Packing & Navigation Co., 370 U.S. 1,7 (1962).

24 As noted above, the Code of Federal Regulations, the IRS, and the US Supreme Court all state that the income tax system is
25 based on voluntary compliance, without any exceptions. Hence the IRS has no legal cause of action against
26 <<LASTNAME>> and can never prevail against him. His request for an injunction is in accord with the US Supreme Court
27 ruling in Enochs and should be granted.

28 For the foregoing reasons, the District Court's decision to dismiss the case is not supported by the evidence, nor by federal
29 statute, nor by sound legal precedent, nor is it free from legal or procedural error.

30 **7: REQUEST FOR RELIEF**

31 <<LASTNAME>> prays that this Court will reverse the decision of the District Court and will grant him judgment against
32 the IRS as follows:

- 33 a) That the Court will order the IRS to refund to <<LASTNAME>> the sum of \$ _____ plus interest.
34 b) That the Court will order the IRS to pay <<LASTNAME>> the sum of \$11,150 in administrative and litigation costs
35 arising from the prosecution of this lawsuit.
36 c) That the Court will issue a permanent injunction forbidding the IRS from contacting <<LASTNAME>> against his
37 wishes and from directly or indirectly interfering in any other aspect of his life.

38 Dated _____

39 _____

- 1 <<NAME>>.
- 2 Appellant in propria persona

1

2 **3.13.14 Motion to Become a Sovereign**

3 This particular motion was provided to us by an American living in Russia named Clyde Hyde. He has developed a whole
4 system for achieving personal sovereignty. The petition below is intended to be filed ex parte in front of the judge but not
5 in front of the opposing side. It puts the judge between a rock and a hard place, because he has to declare you as either a
6 slave or a sovereign, and since he can't declare you a slave without directly violating the Thirteenth Amendment, then he
7 has to declare you a sovereign.

**IN THE UNITED STATES OF AMERICA
DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA**

SAN JOSE DIVISION

Xxxxxx Xxxxxxxxxx) case number Xxxxxxxxxx
Plaintiff, unrepresented)
v.) First Amendment Redress
UNITED STATES OF AMERICA) Ex Parte SHOW CAUSE REPLY
Defendant)
And)
Xxxxxx Xxxxxxxxxx)
Ex Parte, unrepresented demandant) **EMERGENCY PETITION
FOR
DECLARATORY JUDGMENT**

Plaintiff, somewhat confused by the Ex Parte show cause order presented by Judge _____ upon no pleading of the Defendant of record, hereby shows cause why this complaint **can not be dismissed**. Thus Judge _____ has stepped into a executive branch function in violation of the separation of powers doctrine, with this ex parte show cause.

1. This complaint is brought under a first amendment right to redress where an alleged debt has been created against and is threatened to be enforced by force of seizure, such debt not owed by the Plaintiff, thus this case can not be dismissed.
 2. Judge _____, having shown his contempt for the law, has unlawfully dismissed declaratory judgment in this cause thereby causing a need for a Petition to be filed with the Circuit court for further relief and thereby causing further unnecessary distress upon the Plaintiff, thus this cause can not be dismissed.
 3. Plaintiff, having squarely challenged jurisdiction/venue of the U.S. federal government, hereafter USFG in this cause has never had this issue addressed by the attorneys for the USFG federal government.

Plaintiff at all times maintains that he has been defrauded by such USFG and has a right to recoupment of all taxes paid and the right to be left alone in his person and property. Art.1, sec. 8, cl. 17 defines the limits of jurisdiction/venue of such government by constitutional mandate of the Creators of such government, Plaintiff included.

“The Making of the Constitution” by Charles Warren historically shows the federal form of government was intentionally instituted and defined as to have power only upon the several states and not the people, on page 147.

1
2 The constitution verifies this. Even in the 16 Amendment there are no words of enlargement of
3 jurisdiction and to the contrary only mentions again the several states. *US v Lopez* 115
4 S.Ct.1624, a criminal case and *Hagans v Lavine* 415 US 528 (1974), a civil case also shows
5 this jurisdiction to not extend to the people in the states.

6
7 Plaintiff has showed that he is the Creator of USFG, is not subject to that law by *Yick Wo v*
8 *Hopkins*, 118 US 356, 370 (1886), is not an officer, employee or elected official of any
9 government, or corporation, and has no business with the USFG. USFG and agent IRS has
10 never proved any jurisdiction despite numerous attempts to obtain some thread of possible
11 connection to thus become such a debtor and silence has to be equated to fraud in this instance,
12 thus this cause can not be dismissed.

13
14 4. The American People do not hire criminals to sit on the bench, thus this case **can not** be
15 dismissed or Judge _____ and the USFG attorneys become involved in a conspiracy to
16 defraud and extort labor credits from the Plaintiff in the form of Federal Reserve Notes.

17
18 Jurisdiction having been challenged must be proven on the record and should have been shown
19 by IRS to exist on the administrative record. Plaintiff has mistakenly been misguided over the
20 years to pay that which he now realizes was not due nor a valid debt. The fact that this issue
21 has not been addressed by attorneys for the USFG, shows further conspiracy to deny right to
22 property unlawfully taken in defiance of law they knew or should have known. Judge
23 _____ now being knowing of such fraud has a duty to see that justice is served upon these
24 co-conspirators, within his jurisdiction, as a duty upon such office.

25
26 Judge _____ has a further ministerial duty to give declaratory judgment without having to
27 be mandated to do such ministerial duty by the circuit or supreme Court. Otherwise Judge
28 _____ is not fit to sit upon any bench, except behind bars, thus this cause can not be
29 dismissed.

30
31 5. Judge _____ has introduced a new controversy by ignoring the cancellation and
32 postponement of the status conference as a matter to right. Is Judge _____ saying that the
33 Petitioner has no right to a declaratory judgment in the matter of his cause? Plaintiff knows he
34 has a right to move his cause as he thinks is fair, thus is Judge _____ saying we will treat
35 Plaintiff as a slave of this court and USFG, but will not declare it, as it would show dirty hands
36 on the part of the court. Indeed this causes a conflict and controversy and impossibility in the
37 law. **Thus, either the Plaintiff/Petitioner/Demandant is ignorant of the real law, along**
38 **with the Supreme court, who he cites, or Judge _____ is showing unclean hands in this**
39 **cause. If it is Plaintiff/Petitioner/Demandant who is in error, then this court has a**
40 **ministerial duty to show and declare this error, thus this cause can not be dismissed.**

41
42 6. “He has the right of free access to, and courts of justice in the several states.” *Crandall*
43 *v Nevada*, 73 U.S. (6 Wall.) 35 (1867), thus this cause can not be dismissed.

44
45 7. “It is the duty of the courts to be watchful for the constitutional rights of the citizen, and
46 against any stealthy encroachments thereon.”, *Boyd v. U.S.*, 116 U.S. 616 (1886). Thus this
47 court has ministerial duty to allow First Amendment Redress and the case can not be dismissed
48 but by the Plaintiff.

8. "He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution." *Hale v. Henkel*, 201 U.S. 43 (1906). Thus this court has a ministerial duty to hear this cause to its rightful conclusion.

9. There is a standing offer to all USFG including Judge _____ to proclaim this Petitioner/Demandant a slave in which case he will be the best slave there ever was and will pay all demanded by the USFG, will not bring actions in the courts for redress he is not entitled to, and will be completely obedient. Until that time, Petitioner will press for the First Amendment redress he is entitled to, thus this cause can not be dismissed.

Thus no part of this cause can rightfully be dismissed without adding to the fraud and conspiracy to defraud the Plaintiff of funds rightfully his, by decree of his Creator and the highest law, "**Thou shalt not steal**", which is a crime of which this court is not entitled to be a party and which is illegal whether done by one individual or a group of individuals calling themselves "government". For all the foregoing this cause **can not** be dismissed.

VERIFICATION

I certify, knowing the penalty of bearing false witness before my Creator, that the foregoing is true and correct, to the best of my knowledge and belief, not brought to vex, annoy, delay, or any other improper purpose, believing that it is firmly justified by right and law.

submitted, this _____, 200__.

Address
City State ZIP

I certify that I have served a copy of this ex parte Show Cause Reply upon the attorney of record for the USFG by leaving a courtesy copy in the office of such attorney this ____ day of _____, 200___.

Unrepresented Petitioner/Demandant

1

2 **3.14 General Forms**3 **3.14.1 Proof of Service by Mail**

4 This letter is intended to be used as an attachment to any type of correspondence. It provides objective third party evidence
5 useful in court to prove that an agent mailed a document to a specified individual on your behalf. You will very commonly
6 need this type of evidence when interfacing with the IRS, the state taxing authorities, or your employer, because they will
7 frequently claim that they either never received the document or that they lost it, especially if some action or decision is
8 expected that they don't want to deal with.

AFFIDAVIT OF SERVICE VIA U.S. POSTAL SERVICE

1
2 Republic of _____)

3 Subscribed and Affirmed)

4 County of _____)

5

6 I, _____, the undersigned mailer/server, being of sound mind and under no
7 duress, do hereby certify, attest and affirm that the following facts are true and correct, to wit:
8

- 9 1. That, at the city of _____, County of _____ and the Republic of
10 _____(statename), on the _____, 20_____, that, on behalf of
11 (name)_____, a natural person, the undersigned personally deposited the
12 following documents (listed below) inside the envelope, sealed them and mailed them via **U.S.**
13 **Certified Mail**, to wit:

Item #	Document Description	Number of pages
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

14

15 Total of _____ () documents with combined total of _____ (____) pages.

16

- 17 2. That I personally mailed in the United States Postal Office, by **Certified Mail #** _____
18 _____, Return Receipt Requested, at said City and State, one (1) complete set of
19 **ORIGINAL** documents, as described in item 1 above, properly enveloped and addressed to
20 (addressee and address):

21

22

1

3. That I am at least 18 years of age;

3 4. That I am not related to _____ by blood, marriage, adoption, or employment, but
4 serve as a "disinterested third party" (herein "Server"); and further,

5 5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this
6 instant action.

I now affix my signature to these affirmations.

8

9 (Signature): _____, Mailer/Server

10 (Printed name): _____

11

12

NOTARY PUBLIC'S JURAT

14

15 BEFORE ME, the undersigned authority, a Notary Public, of the County of

16

17 _____, Republic of _____ (statename), this _____ day of _____, 20_____,

18

19 mailer/server did appear and was identified by

20 driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that

21 the aforesaid asseveration is true to the best of his/her knowledge and belief.

22

23 WITNESS my hand and official seal.

24

25

26

1

2

3 /s/ _____ SEAL

4 Notary Public

5

6 My Commission Expires On:

1

2 **3.14.2 Proof of Personal Service**

3 This letter is intended to be used as an attachment to any type of correspondence. It provides objective third party evidence
4 useful in court to prove that an agent personally served (hand-delivered) a document to a specified individual on your
5 behalf. You will very commonly need this type of evidence when interfacing with the IRS, the state taxing authorities, or
6 your employer, because they will frequently claim that they either never received the document or that they lost it,
7 especially if some action or decision is expected that they don't want to deal with.

PROOF OF PERSONAL SERVICE

1
2 **State of California** _____)

3 **Subscribed and Affirmed**)

4 **County of** _____)

5

6 I, _____, the undersigned mailer/server, being of sound mind and under no duress, do
7 hereby certify, attest and affirm that the following facts are true and correct, to wit:
8

9 3. That, at the city of _____, County of _____ and the State of _____, on
10 the _____, 2001, that I, on behalf of _____ a natural person,
11 the undersigned personally delivered the following documents (listed below) inside the
12 envelope to wit to the person identified below as recipient

13 **Request To Stop Withholding Affidavit and Presentment** dated June 11th, 2001, including
14 Enclosures (1) through (4) as follows:

- 15 a. IRS Form W-8
16 b. IRS Form 6450
17 c. California Franchise Tax Board form 590
18 d. IRS form W-4 (exempt).

19 Total of one (1) documents with combined total of thirty eight (20) pages.

20 2. That I am at least 18 years of age;

21 3. That I am not related to _____ by blood, marriage, adoption, or employment, but
22 serve as a "disinterested third party" (herein "Server"); and further,

23 4. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this
24 instant action.

25 I now affix my signature to these affirmations.

26

27 (Signature): _____, Recipient

28 (Signature): _____, Mailer/Server

29 (Printed name): _____

30

1

2 **3.14.3 Public Servant Questionnaire**

3 Below are copies of a questionnaire that can be invoked against government agents that are asking you for information. It
4 was first written in 1983 by Mr. Lynn Johnston, and has received praise from both Jews for the Preservation of Firearms
5 Ownership (who can be reached at 2872 So. Wentworth, Milwaukee, Wisconsin, (414) 769-0760) and the Lawyers Second
6 Amendment Society (18034 Ventura, No. 329, Encino, California, (818) 734-3066).

7 The first version is general and could, I suppose, be invoked against any government agent that's requesting information
8 from you. You may even want to keep a copy in your car and invoke it if you get pulled over. Question 16 is different in
9 the second version below. This is designed to be invoked against a tax agency (i.e. IRS).

10 I've spoken to Richard McDonald of the State Citizens' Service Centers (BBS: (818) 888-9882) and he said that it's working
11 pretty good for those who're using it. Anyone interested in his work on federal and state income taxes can call (818) 762-
12 5412 for more information.

Public Servant Questionnaire

1 2 This questionnaire must be filled-out by any public servant before he can ask the citizen any question. This is authorized
2 3 by federal law, including the Privacy Act, 5 U.S.C. §552a, 88 Stat. 1896, et seq., 1974.

4 1. Public servant's full legal name:

5 2. Public servant's residence address:

6 3. Name of agency:

7 4. Name of supervisor and office address:

8 5. Will public servant uphold the constitution of the United States?

9 Yes No

10 6. Did public servant provide proof of identity?

11 Yes No

12 7. ID number:

13 Badge Number:

14 Bonding agency and number:

15 8. Will public servant furnish a copy of the law or regulation that authorizes the action being taken or information
16 requested in this case?

17 Yes No

18 9. Will public servant read aloud that portion of the law authorizing the questions asked?

19 Yes No

20 10. Are answers voluntary or mandatory?

21 Voluntary Mandatory

22 11. Are the questions being asked based upon a specific law or regulation, or are they a discovery process?

23 12. What other uses may be made of this information?

24 13. What other agencies may have access to this information?

25 14. What will be the effect upon me if I should not choose to answer any or all of these questions?

26 15. Name of person in government requesting this information:

27 16. Is this investigation general or special?

1 Note: by 'general,' it means any kind of blanket investigations in which a number of persons are involved
2 because of geography, type of business income, etc. By 'special,' it means any investigation of an
3 individual nature in which others are not involved.

4 17. Have you consulted, questioned, interviewed, or received information from any third party relating to this matter?

5 Yes No

6 18. If yes, give identity of all such third parties:

7 19. Do you reasonably anticipate either a civil or criminal action to be initiated or pursued based upon any of the
8 information which you seek?

9 Yes No

10 20. Is there a file of records, information, or correspondence relating to me being maintained by this agency?

11 Yes No

12 21. Is this agency using any information on me which was supplied by another agency or government source?

13 Yes No

14 22. Will the public servant guarantee that the information in these files will not be used by any other department other than
15 the one by which he is employed?

16 Yes No

17

18

19 I hereby sign and affirm under the penalty of perjury that the answers are true and correct in every particular.

20

21 Signature of public servant

22 **Notice:** If any request for information relating to me is received by any person or agency, you must advise me in writing before
23 releasing such information. Failure to do so may subject you to possible civil or criminal action as provided by this act or other
24 law(s).

1

2 3.14.4 Verified Affidavit of Default

- 3 This letter is to be sent whenever you make a claim and give the IRS a precise time limit to refute the claim and state that if
4 they don't refute your claim, then their silence shall be acquiescence. It is a very effective tool and is based on UCC 1-205.

1 <>YOUR NAME>>
2 Former SSN (no longer active: <>SSN>>
3 <>ADDRESS>>
4 <>CITY>>, <>STATE>> <>ZIP>>
5 Phone: _____
6 <>DATE>>
7
8 Franchise Tax Board
9 PO Box 942840
10 Sacramento, Calif (94240-0000)

11 **VERIFIED AFFIDAVIT OF DEFAULT**
12
13

14 STATE OF _____)
15)
16 COUNTY OF _____)

17
18 Affiant, having first hand knowledge concerning the facts contained herein, provides this Verified Affidavit of Default to
19 Patrick (station number 4436) of the California Franchise Tax Board. Affiant hereby deposes and states the facts as stated
20 herein and attests that this Affidavit is true, correct, and complete.

- 21 5. That the affiant, _____(name), did mail to the Franchise Tax Board Affidavit(s), entitled "Request
22 for Refund Affidavit for Calendar Years 1998 to 2000", certified mail, dated April 11, 2001, at the above address, on
23 11 April, 2001. This affidavit included 3 enclosures and a claim of no tax liability.
24 6. Said Affidavit(s) by Agency as evidenced by Certified mail receipt number #_____.
25 7. No response by the California Franchise Tax Board, or any other lawfully delegated representative of the said Agency
26 and/or department has ever been received refuting the claims made in the aforesaid Affidavit.
27 8. The Franchise Tax Board was granted 45 days in which to respond to the facts stated in the Affidavit(s) and *did not*
28 refute them during that time period, thereby "defaulting" on May 26, 2001.

29 ***Default having occurred, whereas the Franchise Tax Board employee(s) failed to respond to said Affidavit(s), the
30 following facts are hereby established in accordance with the Uniform Commercial Code, section 1-205:***

- 31 5. Divestiture, dispositive facts are established by the California Franchise Tax Board, respecting facts stated in said
32 Affidavit(s), wherein they had the opportunity and "failed to plead," and thereby have extinguished the right to
33 proceed against Claimant in this matter.
34 6. The facts contained within the said Affidavit(s) are considered accurate, as they have not been rebutted, by
35 counter-affidavit, by someone competent to know the law, within the forty five (45) days required. All matters not
36 denied are affirmed.
37 7. Agency/Department failed to issue or maintain documents as required.
38 8. Franchise Tax Board, by defaulting to the said Affidavit(s) has been deemed to have waived all rights allegedly
39 claimed against Family Guardian Fellowship respecting unlawful assessment or collection of alleged taxes or
40 penalties owed for years 1998 through 2000 and agrees to refund all taxes paid.

41
42 I hereby attest and affirm, under the penalties of perjury, under the laws of California that, to the best of my/our knowledge
43 and belief, the above Affidavit is true, correct, and complete.

44
45 Signed,
46
47
48

1
2 <<NAME>>
3 All Rights Reserved Without Prejudice, UCC 1-207

1
2 **3.15 Freedom of Information Act (FOIA) and Privacy Act Forms**

3 **3.15.1 FOIA Request**

4 This letter is useful for requesting public information from an agency of the U.S. government. Do not use this form for
5 requesting personal information about yourself. The Privacy Act Request For Documents is used for that.

6 Our thanks go to [Robert Clarkson](#) of Freedom Law School for providing this form. Let him know you like this form!

7 You should send your FOIA/Privacy Act request to the address you locate on the following website:

8 <http://www.irs.gov/foia/article/0,,id=120681,00.html>

FREEDOM OF INFORMATION ACT REQUEST

TO: _____ FROM: _____

- 4 1. This is a request under the Freedom of Information Act, 5 U.S.C. §552 and the Privacy Act, 5 U.S.C. §552a. I
5 agree to pay costs and fees of locating and copying the documents requested below.

6 2. This request is in the public interest because the requested materials pertain to the public at large and not to any
7 particular person. Also, my funds are limited and I may be a person eligible to receive federal benefits. Therefore, I
8 request that you waive fees and costs, but if you do not, please send the requested materials and do not let the request
9 for waiver delay this FOIA request. You can consider this a firm agreement to pay fees. I request fee waiver because
10 no commercial use is intended and disclosure will contribute to public understanding of the activities of the
11 government.

12 3. If some of my requests are exempt from release, send me those portions “reasonably segregable,” and provide me
13 with an indexing, itemization and detailed justification concerning information which you are not releasing.

14 4. Please send me the following documents:

14 4. Please send me the following documents:

37 Date: _____
38 Requester

1

2 **3.15.2 Privacy Act Request for Correction and Expungement of Records**

3 This letter provides a way for individuals to request that certain privacy act records maintained by them be corrected and
4 cleaned out by the agency who maintains the records.

5 Our thanks go to [Robert Clarkson](#) of Freedom Law School for providing this form. Let him know you like this form!

6 You should send your FOIA/Privacy Act request to the address you locate on the following website:

7 <http://www.irs.gov/foia/article/0,,id=120681,00.html>

PRIVACY ACT REQUEST FOR CORRECTION AND EXPUNGEMENT OF RECORDS

1 TO: _____
2 FROM: _____

3 This is a request under the Privacy Act, 5 U.S.C. §552a, sub-paragraph (d)(2) for amendment and expungement of records.
4 I hereby request that you expunge from your files the documents or records listed below. I request that you expunge from
5 your files and records each and every document pertaining to how I exercise my rights as guaranteed by the First
6 Amendment of the U.S. Constitution, as provided by Privacy Act (e)(7)

7 I also request that you expunge from all of your files on me any records which do not fit the criteria as set forth in the
8 Privacy Act (e)(1): "only such information about an individual as is relevant and necessary to accomplish a purpose of an
9 agency required to be accomplished by statute." Or, which do not meet the statutory requirements of the Privacy Act (e)(5)
10 which requires your agency to "maintain all records which are used by the agency in making any determination about any
11 individual with such accuracy, relevance, timeliness and completeness as is reasonably necessary to assure fairness to the
12 individual."

13 For this request, please search each and every file, system of files, or system of records pertaining to me and to this request,
14 in your entire agency.

15 In particular, I request that you expunge from your records the documents listed below because they do not meet the
16 mandatory requirements of the Privacy Act:

17 1.

18
19
20
21
22
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31
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34
35

37 Please send me a copy of your accounting or listing of disclosures of the above-listed documents or any other records
38 pertaining to me including the nature and purpose of each disclosure, the individual and the date to whom they were sent,
39 rev. Privacy Act (c)(1).

40 Under the Privacy Act (d)(2), please send me a copy of your guidelines and regulations pertaining to how a citizen
41 might have his records amended and corrected.

42
43
44
45

46 Date: _____ Requester
47

1

2 **3.15.3 Privacy Act Request for Documents**

3 This letter is intended to be sent to federal agencies to request specific documents about you personally. It is not used to
4 request public, nonpersonal information. For Public information, use the Freedom of Information Act Request form
5 instead.

6 Our thanks go to [Robert Clarkson](#) of Freedom Law School for providing this form. Let him know you like this form!

7 You should send your FOIA/Privacy Act request to the address you locate on the following website:

8 <http://www.irs.gov/foia/article/0,,id=120681,00.html>

PRIVACY ACT REQUEST FOR DOCUMENTS

1 TO: Disclosure Officer

2 FROM: _____

3 Dear Sir,

- 4
- 5 1. This is a request under the Privacy Act, 5 U.S.C. §552a, and the Freedom of Information Act, 5 U.S.C. §552. I am
6 prepared to pay reasonable cost in locating the information listed below and reproducing it. My Social Security
7 Number (if any) is given below. If some of my request is exempt from release, please furnish me with the portions
8 “reasonably segregable.” If you determine that some of my request is exempt, please provide me with an indexing,
9 itemization and detailed justification concerning information which you are not releasing.
- 10 2. I request that you send me a copy of any and all documents, records or materials about me, concerning me or
11 mentioning me, located anywhere or in any systems of records in your agency. I specifically request that you
12 search each and every file, system of files or system of records, in particular those pertaining to me, in your entire
13 agency and those under your control, in particular those pertaining to me, for any item, collection or grouping of
14 information pertaining to me and furnish that to me.
- 15 3. I request in particular the following documents:

- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30 4. Also, please furnish me with an accounting of all agency disclosures pertaining to me or to records on me
31 including the date, nature and purpose of each disclosure, and the person and agency to whom the disclosure was
32 made. Privacy Act (c).

33 Date: _____

Yours,

34 Former SSN (no longer active)#: _____

Requestor

35

36

37 I declare under oath that I am the individual making this request, that I have furnished to the notary public positive
38 identification and that this is my signature.

39 Sworn to me this _____ day of _____, 20____

40

41 _____
42 Notary Public for this state

43 My commission expires on: _____

Requestor

1

2 **3.15.4 Agent Questionnaire**

3 This letter is intended to be sent to agents of the federal government to ask them specific questions about their duties and
4 authority. This form should be used when you first file your tax return so you know exactly who you will be dealing with.
5 This is especially important, as the Freedom of Information Act allows you to find out who they are and you may need to
6 personally serve them with legal papers later if they are involved in misconduct related to your case.

7 Our thanks go to [Robert Clarkson](#) of Freedom Law School for providing this form. Let him know you like this form!

8 You should send your FOIA/Privacy Act request to the address you locate on the following website:

9 <http://www.irs.gov/foia/article/0,,id=120681,00.html>

1
2**AGENT QUESTIONNAIRE**

TO: IRS Agent _____
IRS Building _____

FROM: _____

3
4 Dear Sir,

- 5 1. Since you have contacted me, I feel that I should know more about you, your duties and powers so I can
6 understand my obligations. I am not an attorney and would like a detailed explanation to the questions asked
7 below.
- 8 2. What is your full legal name, your office address, your telephone number and name of your immediate supervisor?
9 What is the specific nature of your duties, your job title, job description, areas of responsibilities, powers,
10 obligations, and duties? What is your education, formal and on-the-job?
- 11 3. Please furnish copies of all laws or regulations pertaining to your contact with me. What is the name and address
12 of the Ethical Grievance Committee or Board to which I might report any misconduct on your part? How long
13 have you been employed with your agency, how long is this position? What was your previous employment?
14 What is the name, job title and authority of the person that instructed you to contact me?
- 15 4. If I give you information, records, or statements, what will they be used for? Who specifically and by name and
16 by position will see them? What other agencies, whether Federal, State or Foreign can and may receive copies of
17 any documents or materials furnished by me?
- 18 5. The Privacy Act of 1974, 5 U.S.C. §552a, in sub-section (e)(3), your agency regulations and the IRS Publication
19 876 mandate certain procedures on your part, such as:

20

- (3) Inform each individual who it asks to supply
information, on the form which it uses to collect the
Information or on a separate form that can be retained
by the individual-

(A) the authority (whether granted by statute, or by
executive order of the President) which authorizes
the solicitation of the information and whether
disclosure of such information is mandatory or
voluntary;

(B) the principal purpose or purposes for which the
information is intended to be used;

(C) the routine uses which may be made of the information,
as published pursuant to paragraph (4)(D) of this
subsection; and

(D) the effects on him, if any, of not providing all or any
part of the requested information.

21

- 22 6. I want a detailed explanation to the above, not just another copy of your publication. Regardless of the reason you
23 contacted me, I expect a complete answer to the above request.
- 24 7. The Federal Court of Appeals has ruled that you must furnish me with this information. Your agency regulations
25 require that you answer these questions. Do not contact me by telephone; always correspond with me by writing
26 with your signature on the response.

27
28 Date: _____

Yours,

29
30 Requestor

3.15.5 Sample Privacy Act Request for Your IRS IMF File

1 2 Use this sample letter to make a Privacy Act of 1974 request to obtain your Individual Master File (the most important one, and your first priority.

4 You should send your FOIA/Privacy Act request to the address you locate on the following website:

5 <http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>

1
2
3
4
5
6

Sample FOIA items to request

7 (NOTE- These are samples of different documents only request a few at a time for items you are seeking exception is the
8 assessment request which is ONE topic but many items.)
9

10
11
12
13

FIRST REQUEST YOUR BASIC IMF RECORDS

- 14 1. A copy of all documents maintained in the system of records identified as **Individual Master File (IMF)**
15 **specific and not literal; Data Service, Treasury/IRS 24.030 "IMF MCC TRANSCRIPT-SPECIFIC".**
16
17 2. "**Individual Master File (IMF); Data Services, Treasury/24.030 "IMF MCC TRANSCRIPT-**
18 **COMPLETE".**
19
20 3. The "**OFFICIAL INTERNAL REVENUE SERVICE NON MASTER TRANSCRIPT**" spelled exact as
21 listed herein. (Note: I am not requesting the "Official Internal Revenue Service Non Master Transcript" which
22 does not exist but the exact spelling "**OFFICIAL INTERNAL REVENUE SERVICE NON MASTER**
23 **TRANSCRIPT**" which does exist in your record systems see IRM 3.17.46 0-137 (1-1-96) Figure 3 for sample of
24 document I am requesting.
25
26 4. Please send requester a copy of all documents maintained in the system of records identified as **Business**
27 **Master File (BMF) specific and not literal; Data Service, Treasury/IRS 24.046 for EIN number XX-**
28 **XXXXXXX.** (**NOTE: you must enter your SSN in this exact format for this item only since requesting**
29 **Business Master File**)

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SECOND REQUEST TO CROSS CHECK ON IMF RECORDS

- 34 1. Attached is a copy of IRS Manual 6209 pg 13-59 showing the exact IRS information I am requesting. Please
35 provide printed copy of **TXMOD** or whatever named hardcopy document containing this same information.
36
37 2. Attached is a copy of IRS Manual 6209 pg 13-63 showing the exact IRS information I am requesting. Please
38 provide printed copy of **TXMOD – Transaction Section** or whatever named hardcopy document containing
39 this same information.
40
41 3. Please provide all copies of **PRIVACY ACT TRANSCRIPT (PATRA)** for above referenced requester and
42 above requested year(s).
43
44

THIRD REQUEST
THIRD PARTY INCOME REPORTS 1099's, W-2 IRS HAS

Attached is a copy of **IRM [104.1] 4.4.2** yellow highlighted to show Individual Returns Master File (IRMF). Please provide copies of requesters IRMF for tax years 2000.

SPECIAL REQUEST
REQUEST SPECIFIC DLN=DOCUMENT LOCATOR NUMBER

Please send me a copy of the front and back of the document identified by Document Locator Number (DLN) 89277-123-54142-1 for the tax year 2000 which pertain to the above referenced requester and SS#.

Please provide copies of DLN 94277-261-00000-9 and associated document AIMS #6201660094 for tax year ending 2000 regarding requester.

SPECIAL REQUEST

IMF SHOWS TC 560 – POSSIBLE TIME BARRED ASSESSMENT

Please provide copies front and back of **Form 872 "Consent to Extend the Time to Assess Tax"** or any substitute document extending the ASED=Assessment Statute Expiration Date regarding above referenced requester for the tax years 2000.

SPECIAL REQUEST
REQUEST IF IRS MADE A SFR (Substitute For Return)

- 1- **Form 5344.** (see attached copy of IRM 4.4.9.8 for details on the specific document requested)
 - 2- **Examination Reports- Form 4549, Form 1902B, and Form 4466.** (see attached copy of IRM 4.4.9.8 for details on the specific document requested)
 - 3- **Form 895.** (See attached copy of IRM 4.4.9.8 for details on the specific document requested)
 - 4- **Form 1902E – Explanation of Adjustments** (See attached copy of IRM 35.4.27.2 for details on the specific document requested)

- 5- **IRC 6020(b) Assessment Case File – RCS Part and Item No. IV/57.** (See attached copy of IRM 1.15.2.21 Exhibit 1.15.2.21-3 for details on the specific document requested)
 - 6- **Form 5604, Section IRC 6020(b) Action Sheet** (see attached copy of IRM 5.1.11.9.2 for details on the specific document requested)
 - 7- **Letters 1085 (DO) or 1616 (DO) signed by the Collection Manager.** (see attached copy of IRM 5.1.11.9.2 for details on the specific document)
 - 8- **Document 6469 Expedite Processing Cycle.** (See attached copy of IRM 4.23.11.10 for details on the specific document)
 - 9- **Form 3198 “Taxpayer does not have a TIN”** (See attached copy of IRM 4.23.11.10 for details on the specific document requested)
 - 10- **Form 5345 to submit to Case Processing Support.** (See attached copy of IRM 4.23.11.10 for details on the specific document requested)

**SPECIAL REQUEST
REQUEST FOR ASSESSMENT DOCUMENTS**

(Use this entire section in one FOIA to request documents that will show they have no valid assessment documents on file. Send this entire 22 item request in one FOIA request with no other items added.)

1. A copy of the valid, procedurally proper, executed **Form 23C (manual) Assessment Certificate** and supporting documentation for the principal for each class of tax assessed as required by 26 USC §6203, and 26 C.F.R. §301.6203-1 which pertain to the Requester. I am not interested in a copy of the phony assessment documents created per paragraph [1.3] 13.3.7 08/19/98 of the Internal Revenue Manual, Handbook 1.3 -- Disclosure of Official Information.
 2. A copy of documents and information of all exculpatory evidence supporting the record of assessment and supporting documentation for the interest for each class of tax assessed as required by 26 U.S.C. §6203, and 26 C.F.R. § 301.6203-1 which pertain to the Requester. I am not interested in a copy of the phony assessment documents created per paragraph [1.3] 13.3.7 08/19/98 of Internal Revenue Manual, Handbook 1.3 -- Disclosure of Official Information, [1.3] 13.3.7 08/19/98.
 3. A copy of documents and information of all exculpatory evidence supporting the record of assessment and supporting documentation for the penalty for each class of tax assessed as required by 26 U.S.C. §6203, and 26 C.F.R. § 301.6203-1 which pertain to the Requester. I am not interested in a copy of the phony assessment documents created per paragraph [1.3] 13.3.7 08/19/98 of the Internal Revenue Manual, Handbook [1.3] -- Disclosure of Official Information.
 4. A copy of **IRS Form 17 or 17A “Notice of Assessment and Demand”**.
 5. A copy of **IRS Form 21 “Second Notice of Assessment and Demand”**.
 6. A copy of **IRS Form 668(Y)(c), or 668W(c) or 668(A)(c)** executed under penalty of perjury.
 7. A copy of **IRS Form 2644 “Recommendation for Jeopardy or Termination Assessment”** (or its successor) issued against the Requester clearly listing the Document Locater Number (DLN) and Form 23C Certificate of Assessment data.
 8. A copy of **IRS Form 2859 “Request for Quick or Prompt Assessment”** (or its successor).
 9. A copy of **IRS Form 3198** regarding requester prepared by the agent.

- 1 10. A copy of the **IRS Form 3210 "Document Transmittal"** (or its successor) in conjunction with "Fax Quick Assessment" procedure sent to the Accounting Branch in the Computer Services and Accounting Division.
- 2
- 3 11. A copy of the **Master File (MF) assessment** provided to the ESP by the service center.
- 4
- 5 12. A copy of the **Non-Master File (NMF) assessment** provided to the ESP by the service center.
- 6
- 7 13. If a Master File assessment was provided, then a copy of **IRS Form 3552 "Prompt Assessment Billing Assembly"** (or its successor form), or TY-26 Form 17-A Statement of Tax Due (or its successor).
- 8
- 9
- 10 14. A copy of **IRS Form 4340 "Certificates of Assessments and Payments"**.
- 11
- 12 15. A copy of **IRS Form 4549 or 4549A "Income Tax Examination Changes"** (or its successor) containing the portion of the Tax Computation and copy of narrative sent to the service center Accounting Branch, Accounting and Control System, Journal and Ledger Unit.
- 13
- 14
- 15 16. A copy of the **IRS Form 5564 "Notice of Deficiency-Waiver"** clearly indicating the class of tax from a specific taxable source (activity, event or commodity) upon which an excise tax can be measured to create a tax liability for a procedurally lawful, enforceable assessment.
- 16
- 17 17. If a Non-master file assessment was provided, then a copy of **Form 6335 "Statement of Tax Due The Internal Revenue Service"** (or its successor).
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- 20 18. A copy of **IRS Form 8166 "Revenue Accounting Control System Input Reconciliation Sheet"**.
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- 23 19. A copy of any and all **lawful Jeopardy Assessments**.
- 24
- 25 20. A copy of any and all **lawful Termination Assessments**.
- 26
- 27 21. A copy of any and all **lawful Quick Assessments**.
- 28
- 29 22. A copy of any and all **lawful Prompt Assessments**.
- 30
- 31 23. A copy of any and all **lawful deficiency assessments**.
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- 33 24. A copy of any and all lawful, procedurally proper assessments with supporting documents for each **non-tax penalty items**, such things as frivolous filing, etc.
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- 35 25. A copy of any and all lawful, procedurally proper assessments with supporting documents for each **non-tax penalty interest**.
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