

# **EMPLOYER IDENTIFICATION NUMBER (EIN) APPLICATION PERMANENT AMENDMENT FORM INSTRUCTIONS**

Last revised: 6-5-2018

## **1. PURPOSE OF THIS FORM**

- 1.1. This form is for use by people who:
  - 1.1.1. At one time falsely believed they were “taxpayers”...AND
  - 1.1.2. Have since realized that they are “nontaxpayers”..AND
  - 1.1.3. Have completed at least up to step 14 of our Path to Freedom Document to generate evidence in the government’s records that they are “nontaxpayers”.
  - 1.1.4. Who have previously, unknowingly, under duress, or unlawfully submitted IRS form SS-4 or made application online to request an Employer Identification Number for an entity they created or were working for.
  - 1.1.5. Who would like to amend an original SS-4 application to reflect everything on the SEDM website and restore the status of the entity to a private rather than public entity that is NOT engaged in federal franchises.
- 1.2. This form:
  - 1.2.1. Accomplishes a permanent and retroactive amendment to the original SS-4 EIN application submitted on behalf of the company you own or work for.
  - 1.2.2. Serves as “reasonable notice” to the government of the meaning of all words and terms appearing on any form you fill out that might be connected to the EIN unlawfully requested.
  - 1.2.3. Removes any possibility of connecting you or the entity you represent or own to any status under the Internal Revenue Code Subtitle A “trade or business’ franchise agreement or any government law or statute.
  - 1.2.4. Provides exculpatory evidence in your defense by providing a mandatory attachment to any and all summons or administrative inquiries about your alleged tax liability or that of the entities you have been responsible for.

## **2. PREPARATION INSTRUCTIONS:**

- 2.1. This form can be filled out electronically. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse. You can download the free Acrobat reader at:  
<http://get.adobe.com/reader/>
- 2.2. If you haven’t already, read our article below, which will show you how to develop a good administrative record that will immunize you from criminal prosecution or further illegal tax enforcement activity:  

<i>Techniques for Building a Good Administrative Record</i> , Form #07.003 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
---
- 2.3. Complete Affidavit of Citizenship, Domicile, and Tax Status, Enclosure (3) prepared per the instructions below and attach after the cover page for Enclosure 4.  

<i>Affidavit of Citizenship, Domicile, and Tax Status</i> , Form #02.001 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
---
- 2.4. Submit the complete package to the same place that all SS-4 applications go. Keep the original for your records. You may also wish to provide it as a FedEx instead of handing it to them personally, in order to build a good trail of evidence if litigation later becomes necessary. The following form is useful for that purpose:  

<i>Certificate/Proof/Affidavit of Service</i> , Form #01.002 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
---
- 2.5. Complete Enclosures (5) and (6), which you can download from the following or from the IRS website:  
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>  
In accordance with Section 12 later:
  - 2.5.1. Make the name of the fiduciary on form 56 the Commissioner of the IRS, and the mailing address the IRS building at 1111 Constitution Ave, District of Columbia.
  - 2.5.2. Make the mailing address on Form 8822 the IRS building at 1111 Constitution Ave, District of Columbia.

## **3. DEALING WITH CONTINGENCIES**

- 3.1. Even if the recipient of this form returns the form after receiving it, as long as you sent it to them and you have your certified mail return card and completed Certificate/Proof/Affidavit of Service, Form #01.002, it is binding on them. This is pointed out at the end of section 1.

## **4. RESOURCES FOR FURTHER STUDY:**

- 4.1. *About SSN’s and TINs on Government Forms and Correspondence*, Form #05.012  
<http://sedm.org/Forms/FormIndex.htm>

- 4.2. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 4.3. *Federal and State Tax Withholding Options for Private Employers*, Form #09.003  
<http://sedm.org/Forms/FormIndex.htm>
- 4.4. *Non-Resident Non-Person Position*, Form #05.020.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.5. *The “Trade or Business” Scam*, Form #05.001-proves that the income tax is an excise tax upon “public officers” within the U.S. government.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.6. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent voluntarily. Those who are parties to the agreement are called “taxpayers” as defined by Congress at 26 U.S.C. §7701(a)(14).  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 4.7. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>

---

---

---

---

---

---

---

---

Registered/Certified Mail #:

---

**Subject:** Employer Identification Number (EIN) Application Permanent Amendment Notice

Reference: EIN Account Number \_\_\_\_\_

Entity name: \_\_\_\_\_

**TABLE OF CONTENTS**

1	PURPOSE.....	7
2	CHANGES TO ORIGINAL EIN SS-4 OR ONLINE APPLICATION .....	8
3	RETROACTIVE STATUS OF THE ENTITY UNLAWFULLY AND INCORRECTLY ASSOCIATED WITH THE APPLICATION .....	10
4	GOVERNMENT IDENTIFYING NUMBERS PROHIBITED .....	12
5	DISCLOSURE OF INFORMATION ABOUT ME TO ANY THIRD PARTY PROHIBITED.....	12
6	TAX REPORTING CONNECTED TO THIS NUMBER IS PROHIBITED AND A CRIMINAL OFFENSE .....	13
7	TAX WITHHOLDING CONNECTED TO THIS NUMBER IS PROHIBITED AND A CRIMINAL OFFENSE ....	15
8	CONSTRAINTS UPON YOUR RESPONSE TO THIS REQUEST .....	17
9	CRIMINAL CONSEQUENCES FOR DEVIATION FROM ANY ASPECT OF THIS REQUEST .....	20
10	INTERNAL REVENUE CODE DOES NOT SHIELD YOU AND IS IRRELEVANT .....	21
11	DURESS STATEMENT AND CRIMINAL COMPLAINT .....	21
12	IRS FORM 56 AND 8822 ATTACHED.....	24
13	CONCLUSIONS .....	25
	ENCLOSURE 1: Original SS-4 Application Submitted Unlawfully and Under Duress.....	26
	ENCLOSURE 2: Why it is Illegal for Me to Request or Use a Taxpayer Identification Number (TIN) .....	27
	ENCLOSURE 3: Affidavit of Citizenship, Domicile, and Tax Status .....	28
	ENCLOSURE 4: Tax Form Attachment .....	29
	ENCLOSURE 5: IRS Form 8822, Change of Address .....	30
	ENCLOSURE 6: IRS Form 56, Notice Concerning Fiduciary Relationship .....	31

**Statutes**

1 U.S.C. §204 .....	13, 18
18 U.S.C. §1002 .....	23
18 U.S.C. §1028(a)(7) .....	9, 20
18 U.S.C. §1028A .....	9
18 U.S.C. §1030 .....	23
18 U.S.C. §1512 .....	23
18 U.S.C. §1589(2) .....	21
18 U.S.C. §1622 .....	23
18 U.S.C. §1956 .....	21

18 U.S.C. §3 .....	23, 24
18 U.S.C. §4 .....	23, 24
26 U.S.C. §3401(c).....	9, 19
26 U.S.C. §3401(d) .....	19
26 U.S.C. §6041 .....	20
26 U.S.C. §6041(a).....	10, 13, 20
26 U.S.C. §6103(b)(1).....	20
26 U.S.C. §6213(g)(1).....	20
26 U.S.C. §6331(a).....	19
26 U.S.C. §643(b) .....	19
26 U.S.C. §6671(b) .....	9
26 U.S.C. §7206 .....	20
26 U.S.C. §7207 .....	20
26 U.S.C. §7343 .....	9
26 U.S.C. §7408(d) .....	20
26 U.S.C. §7601 .....	16, 24
26 U.S.C. §7621(a).....	24
26 U.S.C. §7701 .....	14
26 U.S.C. §7701(a)(1).....	9
26 U.S.C. §7701(a)(10).....	19
26 U.S.C. §7701(a)(16).....	23
26 U.S.C. §7701(a)(26).....	10, 11, 18, 20
26 U.S.C. §7701(a)(30).....	9, 10
26 U.S.C. §7701(a)(31).....	16
26 U.S.C. §7701(a)(39).....	20
26 U.S.C. §7701(a)(9).....	24
26 U.S.C. §7701(a)(9) and (a)(10) .....	16, 18
26 U.S.C. §871(d) .....	11
28 U.S.C. §1746(1) .....	9, 25
28 U.S.C. §2201 .....	15
28 U.S.C. §3002(15)(A).....	19
4 U.S.C. §110(d) .....	19
42 U.S.C. §1983 .....	20
42 U.S.C. §405(c)(2)(C)(i).....	9
42 U.S.C. §408(a)(7).....	9
42 U.S.C. §408(a)(8).....	21
5 U.S.C. §2105(a).....	9
5 U.S.C. §552a(a)(13) .....	13
5 U.S.C. §552a(b).....	13
Bouvier’s Law Dictionary, 1914, Maxims of Law .....	11
California Civil Code, §2224 .....	17
Declaratory Judgments Act, 28 U.S.C. §2201(a) .....	15
I.R.C. §7408(d).....	23
I.R.C. §7701(a)(39).....	23
I.R.C. §7701(a)(9) and (a)(10) .....	23
I.R.C. Subtitles A and C .....	18, 21, 23
Internal Revenue Code .....	8, 15, 18, 24
Internal Revenue Code Subtitles A and C .....	7
Privacy Act, 5 U.S.C. 552a .....	13

## Regulations

20 C.F.R. §422.103(d).....	7, 13, 20
26 C.F.R. §1.1441-1(c)(3) .....	8, 10
26 C.F.R. §1.6012-1 .....	11
26 C.F.R. §301.6109-1 .....	10, 12
26 C.F.R. §301.7621-1 .....	24
26 C.F.R. §31.3401(c)-1.....	9, 19

## Cases

Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534 .....	11
Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735.....	11
Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.....	16
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427 .....	11
Budd v. People of State of New York, 143 U.S. 517 (1892).....	12, 20
Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421 .....	17
Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 U.S.T.C. ¶ 9346, 15 A.F.T.R. 1069 .....	16
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325 .....	9
Chicago General R. Co. v. Chicago, 176 Ill 253, 52 N.E. 880.....	11
Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337 .....	11
Cleveland Bd. of Ed. v. LaFleur (1974), 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	18
Clyatt v. U.S., 197 U.S. 207 (1905) .....	21
Colautti v. Franklin, 439 U.S. 379 (1979) .....	15
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) .....	14
Colautti v. Franklin, 439 U.S. at 392-393, n. 10 .....	9, 14, 19
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) .....	9, 14, 19
Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429 .....	11
Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981) .....	17
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	11
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991) .....	15
Jaremillo v. Romero, 1 N.Mex. 190, 194 .....	21
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	11
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	24
Long v. Rasmussen, 281 F. 236 @ 238(1922) .....	15
Louisville v. Louisville Home Tel. Co., 149 Ky 234, 148 S.W. 13 .....	11
Meese v. Keene, 481 U.S. 465, 484 (1987).....	14
Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	9, 14, 19
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	9
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.....	11
Plessy v. Ferguson, 163 U.S. 537, 542 (1896) .....	21
Re Board of Fire Comrs., 27 N.J. 192, 142 A.2d. 85 .....	11
Richmond v. Virginia Ry. & Power Co. 141 Va. 69, 126 S.E. 353 .....	11
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005).....	16
Rutland Electric Light Co. v. Marble City Electric Light Co. 65 Vt 377, 26 A 635 .....	11
State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537 .....	11
State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955 .....	11
Stenberg v. Carhart, 530 U.S. 914 (2000) .....	9, 14, 19
U.S. v. Malinowski, 347 F.Supp. 347 (1972).....	11
United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 A.F.T.R. 4628 .....	16
United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647 .....	16
Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179 .....	11
Vlandis v. Kline (1973), 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 .....	18
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	9, 14, 19
Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233 .....	16

## Other Authorities

2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) .....	9, 14, 19
Affidavit of Citizenship, Domicile, and Tax Status, Enclosure (4) .....	11
American Jurisprudence 2d, United States, §45 (1999) .....	16
American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract (1999) .....	11
Black's Law Dictionary, Sixth Edition, p. 581.....	passim
Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052 .....	24

Commissioner of the Internal Revenue .....	31
Correcting Erroneous Information Returns, Form #04.001 .....	15
Encl. (4).....	8
Enclosure (1) .....	passim
Enclosure (2) .....	passim
Enclosure (3) .....	12
Enclosure (3), Section 7 .....	10
Enclosure (3), Sections 5 and 6 .....	13
Enclosure (4) .....	18
Enclosure (4), Section 4 .....	17
Enclosure (4), Section 7 .....	15
Enclosures (3) and (4) .....	9, 10
Enclosures (5) and (6) .....	24
Executive Order 10289.....	24
Executive Order No. 10574.....	24
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, page 8K-34.....	18
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13: Exempt on a government form is the only method for avoiding the liability for tax.....	16
Form SS-4 .....	8, 11
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999) .....	18
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05-14-1999) .....	19
IRS Catalog #26698G .....	10
IRS Commissioner .....	25, 31
IRS Form 56.....	11
IRS Forms 1042-s, 1098, 1099, W-2.....	7
IRS Forms W-7 or W-9.....	12
IRS Publication 515 .....	10, 13
Legal Deception, Propaganda, and Fraud, Form #05.014 .....	19
Reasonable Belief About Income Tax Liability, Form #05.007.....	18
SS-4- Employer Identification Number (EIN) Permanent Application Amendment .....	10
The “Trade or Business” Scam, Form #05.001 .....	15
Third Party Designee (TPD).....	8
U.C.C. 1-207 .....	8
U.C.C. 1-308 .....	8
Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 .....	23, 24
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	11

1 Dear \_\_\_\_\_, and to whom else it may concern:

2 **1 PURPOSE**

3 This correspondence is being sent to make certain clarifications and declarations of fact and law in regards to:

- 4 1. An SS-4 EIN application provided as Enclosure (1), OR  
5 2. An EIN application submitted online via <http://www.irs.gov> website by a Third Party Designee (TPD).

6 This correspondence serves the following purpose(s) of petition and/or request:

- 7 1. Ensure full, scrupulous, and complete compliance with the requirements of law by all parties concerned in connection  
8 with the entity associated with the referenced SS-4 Application.
- 9 2. That this correspondence supersedes and is controlling over any and every declaration of status implied or indicated on  
10 any institutional or government form completed in connection with the government identifying number associated with  
11 the original SS-4 EIN application, both past, present, and future, and especially those submitted or initiated by the  
12 submitter of this correspondence or the entity that he/she/it is representing.
- 13 3. That the original SS-4 application referenced by this correspondence be amendment PRIOR to being destroyed and  
14 redacted consistent with the content of section 2 next.
- 15 4. That any identifying numbers associated with the account referenced herein be promptly and permanently removed,  
16 inactivated, and redacted from your records, because:
- 17 4.1. They do not belong to me and never have belonged to me. They are the property of the government per 20 C.F.R.  
18 §422.103(d). The fact that they belong to you (the de facto “government”) and not me, in fact, is the ONLY  
19 reason you have the authority to penalize, criminally prosecute misuses associated with them.
- 20 4.2. I do not consent and cannot lawfully consent to act as a public officer of the government in the context of the  
21 management of PRIVATE property which may be involuntarily, fraudulently, and illegally connected to  
22 government franchises such as the “trade or business” franchise that forms the heart of the income tax described  
23 by Internal Revenue Code Subtitles A and C.
- 24 4.3. That the aforementioned request for a government issued identification number was done so under duress and  
25 compulsion in the pursuit of a protected private interest instituted upon me by the ignorance of the institution or  
26 organization that unlawfully demanded said number regardless of contention to the contrary that such a number  
27 was ever required for a private party not effectively connected with the federal government to have or secure a  
28 number.
- 29 4.4. The entity making an EIN request was compelled to do so in order to open a private business checking account at  
30 a banking institution. Apparently you’ve rigged the system and the bank is complicit with you; in order for an  
31 entity to have a “business checking account” the bank “requires” the entity to have an EIN as if the entity is a  
32 “business” as that term is defined under federal statutes. The bank is unwilling to open a business checking  
33 account for a private business entity without effectively connecting the private business to the “trade or business”  
34 scam you run in order to illegally convert the private assets of the private business in to a public interest.
- 35 For further details, refer to Enclosure (2) attached.
- 36 5. That the original unlawful SS-4 application filed under duress and included in Enclosure (1) and any amendments  
37 thereto submitted thereafter be permanently amended to add this correspondence in its entirety into perpetuity and  
38 retroactively to the date of submission of the original SS-4 application under duress.
- 39 6. That this correspondence be made a permanent part of the administrative file associated with the named account and  
40 not be archived, destroyed, ignored, redacted, or lost at any point in the future.
- 41 7. That this correspondence be made a mandatory and permanent part of any disclosure relating to the account effected  
42 for any civil or criminal law enforcement purpose, and especially:
- 43 7.1. Any and all IRS administrative summons or state or federal legal summons relating to the referenced application  
44 and associated account.
- 45 7.2. Any and all referrals by the IRS or state revenue agencies for criminal prosecution.
- 46 7.3. Any and all presentments before any grand jury or petit jury connected with the conduct of this entity in  
47 connection with this identifying number and all activities attached to it by third parties. All such associations are  
48 under duress, unlawful, and constitute criminal extortion.
- 49 8. Ensure that no provision of the I.R.C. is imposed or enforced against a “nontaxpayer” such as myself or the PRIVATE  
50 entity I am representing, including:
- 51 8.1. Submission of any and all information returns, such as IRS Forms 1042-s, 1098, 1099, W-2, etc. as described in  
52 section 6.

1 8.2. Tax withholding of any kind under the authority of the Internal Revenue Code or any state revenue code. See  
2 section 7 later for the reasons.

- 3 9. To give reasonable notice and legal notice to you that you will be held personally and individually liable for the  
4 violations of law described herein and in Section 9 and elsewhere if you disregard these instructions in any manner.  
5 10. To bring your records regarding this entity or myself in compliance with administrative actions affecting my legal  
6 status and to ensure there are no false presumptions on your behalf in regards to the application and/or issuance of the  
7 EIN to which this letter relates.  
8 11. To offer you an opportunity for the next 30 days to meet the burden of proving to produce legally admissible evidence  
9 that any portion of this correspondence is false or inconsistent with prevailing law and to establish all things not  
10 expressly rebutted in writing as stipulated facts beyond that point and into perpetuity. Pursuant to Federal Rule of Civil  
11 Procedure 8(b)(6), any thing not denied is admitted and stipulated as fact in any future legal disputes surrounding me,  
12 this entity, or the status thereof.

13 This correspondence shall also constitute an IMPLIED attachment to all government or institutional forms past, present or  
14 future that might be submitted by either me or any third party in connection with the government issued account number,  
15 even if not expressly included. Under no circumstances can or will this form be withdrawn, modified, or redacted in any way  
16 by your organization without the express written consent of me, the submitter, and must remain a permanent part of any  
17 account file at all times in the future.

18 This submission may not and should not be interpreted or construed as consent to anything not expressly indicated herein.  
19 All rights reserved, U.C.C. 1-207 and its successors, U.C.C. 1-308.

20 The original Form SS-4 application, if included as Enclosure (1) , is herein void because submitted under duress and  
21 unlawfully, as indicated in Enclosure (2) and section 11 later.

22 Regardless of whether this document remains in your possession or not, whether you destroy or return it, it shall continue to  
23 remain a permanent and inseparable attachment and part of BOTH:

- 24 1. The original SS-4 application referenced by this correspondence and provided as Enclosure (1), if available.  
25 2. The online EIN application made at the IRS website by a Third Party Designee (TPD).

26 The Proof of Service retained by me shall establish its existence as legal evidence in any and all future proceedings relating  
27 to our interactions in reference to this government issued identifying number and all the obligations associated with it.  
28 Therefore, I strongly suggest that you retain it permanently and in paper form in my account file for your protection and to  
29 eliminate any presumption to avoid tortuous mistakes on your behalf in the course of your everyday activities towards  
30 nontaxpayers such as this entity and/or myself.

31 Throughout this correspondence, the term “me”, “my”, and “I” refers to the entity I represent and which is referenced at the  
32 beginning of this correspondence and not me as a human being. It should further be noted that neither I nor the entity I  
33 represent have any delegated authority to enter into any government franchises or contracts, surrender any rights protected  
34 by the Constitution, or receive any “benefits” from participation in any government franchise or contract, or to donate any  
35 form of private property to a public use, public purpose, or public office in the U.S. government. This is as clearly described  
36 in Encl. (4). Any claims to the contrary should be presented within 30 days and proven with evidence signed under penalty  
37 of perjury by a person with delegated authority to do so or be forfeited permanently.

## 38 **2 CHANGES TO ORIGINAL EIN SS-4 OR ONLINE APPLICATION**

39 The original incorrect EIN application submitted either via the SS-4 included as Enclosure (1) or the online application should  
40 indicate the following, regardless of what the original application said at the time it was submitted and is therefore required  
41 since government provided forms(s) are insufficient and incomplete in their current form as they relate to me or the entity  
42 described in the SS-4 application.

- 43 1. Block 9(a): Type of entity  
44 1.1. “Non-resident” but NOT any of the following:  
45 1.1.1. “individual” (alien) per 26 C.F.R. §1.1441-1(c)(3).

- 1.1.2. “person” per 26 U.S.C. §7701(a)(1), 26 U.S.C. §6671(b) and 26 U.S.C. §7343. Not an “alien”, or employee of a partnership or corporation, both of which MUST be with a the national government to make the tax lawful.
- 1.1.3. “taxpayer” (public officer franchisee) per 26 U.S.C. §7701(a)(14).
- 1.1.4. “U.S. person” per 26 U.S.C. §7701(a)(30).
- 1.2. The type of entity described in Enclosures (3) and (4).
- 1.3. “Other” block checked and this entire document as the description of the entity type.
- 1.4. Rules of statutory construction and interpretation FORBID adding anything to the statutory definitions of terms and doing so is a criminal tort and criminal identity theft:

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*  
[Black’s Law Dictionary, Sixth Edition, p. 581]

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

2. Block 10: Reason for applying.

2.1. Banking purpose; illegally coerced into acquiring an EIN in violation of:

2.1.1. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\).](#)

2.1.2. [42 U.S.C. §408\(a\)\(7\).](#)

2.1.3. [18 U.S.C. §1028\(a\)\(7\).](#)

2.1.4. [18 U.S.C. §1028A.](#)

2.1.5. [18 U.S.C. §654.](#)

2.2. Explanation is: Filed under duress unlawfully by foreign/nonresident entity not subject to federal law and not engaged in “public office” or any federal franchise and otherwise compelled to acquire a EIN number in order to participate in a non-federal, non-privileged activity as a private organization.

2.3. Application is void ab initio. Request party instituting duress to be criminally prosecuted for slavery, involuntary servitude, conspiracy to defraud the United States, etc.

3. Block 11: Date business started. Not a “trade or business” and therefore not “exempt”, but not subject to federal legislative jurisdiction. The ability to regulate or legislative for or regulate private entities and businesses is repugnant to the Constitution, as ruled by the U.S. Supreme Court.

4. Block 13: Highest number of employees expected. No “employees” as defined in 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1. All such parties are public office as defined in 5 U.S.C. §2105(a). We don’t have any public offices or officers. Instead, everyone is engaged in PRIVATE and not PUBLIC activity protected by the Constitution and not subject to federal law.

5. Block 15: First date wages paid: Not an “employer”. No “wages” ever paid. No intention to ever become an “employer”, which is a federal instrumentality. I.R.C. does not authorize the CREATION of government instrumentalities by filling out forms, nor may such instrumentalities lawfully exist in states of the Union. Only “employees” as statutorily defined serving in public offices and who consent using a W-4 contract can lawfully earn “wages”, and company has no such workers.

6. Block 18: Signature Block. Perjury statement changed to read:

*“I declare under penalty of perjury from without the “United States” and from within the “United States of America” pursuant to 28 U.S.C. §1746(1) that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete, but ONLY when accompanied by the attached correspondence in its entirety and only when it results in no surrender or waiver of rights or liabilities or status under federal law. I also declare that I have no authority to contract with any government or obligate the described entity in relation to the government, and that this form does not represent a waiver of any right or status under the Constitution and that anyone who uses any information about me for a*

1 *commercial purpose absent my express, written, advanced consent agrees that they are liable to me under*  
2 *the franchise agreement protecting me and my information as described in the attached SS-4- Employer*  
3 *Identification Number (EIN) Permanent Application Amendment.”*

4 For the purposes of the Form SS-4 in question, is shall conclusively be established that:

- 5 1. The meaning of “business” appearing on the original unmodified IRS form can and does mean ONLY a “trade or  
6 business” as defined in 26 U.S.C. §7701(a)(26) .
- 7 2. Neither I nor the entity I represent are lawfully engaged in this excise taxable activity and therefore are NOT an office  
8 or instrumentality of the United States government.
- 9 3. If you correspond back with me that you do not issue EINs to entities that are not “businesses”, that I am NOT eligible  
10 for a number in your determination. I will then use YOUR conclusive determination that I am NOT eligible for an EIN  
11 to present to third parties who insist that I MUST have a number to prove that I am NOT allowed to have a number and  
12 cannot provide one, and therefore cannot be denied the service I seek.

13 I also declare that the party who:

- 14 1. Signed the original SS-4 in block 18 and which is provided as Enclosure (1).
- 15 2. Applied online for the EIN through the IRS Website.

16 . . .had absolutely no delegated authority under the founding entity instrument to contract with the or act on behalf of the  
17 entity in relation to any government. Any and all such acts are null and void ab initio and any statuses or obligations connected  
18 with said acts are false and fraudulent and must be promptly removed from your records in their entirety. For further details,  
19 see Enclosure (3), Section 7 attached.

### 20 **3 RETROACTIVE STATUS OF THE ENTITY UNLAWFULLY AND INCORRECTLY ASSOCIATED WITH** 21 **THE APPLICATION**

22 Enclosures (3) and (4) attached establishes the legal status of the entity that was wrongfully and illegally associated with the  
23 SS-4 Application described by this Amendment Notice. If you are able to find an existing IRS form that serves the purposes  
24 of this form, please provide it. The IRS publishes standards for those who want to make their own Form nonresident form,  
25 and this submission is compliant with those specifications. See IRS Catalog #26698G. As revealed in IRS Publication 515,  
26 some of the legal purposes for the filing of Form W-8BEN are as follows:

- 27 1. To certify my “nonresident” but not “alien” (foreigner but NOT “foreign person”) status for income tax purposes;
- 28 2. To specify an exemption (not subject, but not statutorily “exempt”) from backup withholding and 1099 reporting:

29 *“Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable*  
30 *documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**”*  
31 *[IRS Publication 515]*

- 32 3. To claim the legal classification of:
  - 33 3.1. That described in Enclosures (3) and (4).
  - 34 3.2. One who at *no* time during the taxable year received payments that were effectively connected with the conduct of  
35 a “trade or business” within the United States, as the term “trade or business” is defined by Congress at 26 U.S.C.  
36 §7701(a)(26) .
  - 37 3.3. One whose entire estate is “foreign” per 26 U.S.C. §7701(a)(30) and who is not a “foreign person”, “alien”,  
38 deceased person, representing a deceased person, or “individual” (26 C.F.R. §1.1441-1(c)(3)).
- 39 4. To claim an *exception* from information return reporting in connection with this account on your part. 26 U.S.C. §6041(a)  
40 authorizes reporting only on earnings connected with a “trade or business” and I do not occupy a public office within the  
41 U.S. government. See Enclosure (4) attached and 26 U.S.C. §7701(a)(26) for a definition of “trade or business”.
- 42 5. To claim that whatever disclosures are made relating to this account to third parties or the government may not contain  
43 any identifying number because I do not satisfy and never have satisfied any of the mandatory requirements for using a  
44 number found in 26 C.F.R. §301.6109-1. See Enclosure (2) for further details. Criminal consequences ensue to you for  
45 violating this or for tolerating, aiding and abetting violations by others by omitting to act on this correspondence.

1 6. To emphasize that by submitting the Affidavit of Citizenship, Domicile, and Tax Status, Enclosure (4), *I am making no*  
2 *elections* pursuant to 26 U.S.C. §871(d) to treat payments connected to our relationship or connected with the identifying  
3 number associated with the S-4 application **as if** they were payments effectively connected with a “trade or business”  
4 within the United States, as the term “trade or business” is defined by Congress at 26 U.S.C. §7701(a)(26). Consequently,  
5 26 C.F.R. §1.6012-1 says I have no requirement to file a tax return.

6 I emphasize that you have no discretion or authority or consent from me to change my declared status and that doing so would  
7 constitute criminal tampering with a witness, since the form is signed under penalty of perjury by me and not anyone else  
8 and therefore constitutes “testimony of a witness”. I am the only one who can complete or submit the Form SS-4 or any other  
9 form connected to me and no one else is authorized make declarations on my behalf. The law requires that you must accept  
10 the status I declare, use it as is, and not change it.

11 *“The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes*  
12 *into effect automatically in accordance with certain standards enumerated in [§3402\(f\)\(3\)](#).”*  
13 *[U.S. v. Malinowski, 347 F.Supp. 347 (1972)]*

14 Only I can determine my civil status, and that status can and does change based on my own choices and actions and changes  
15 in my legal domicile. This fact is exhaustively established with evidence in the following:

*Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<http://sedm.org/Forms/FormIndex.htm>

16 Only I can determine my status because only I can determine, absent duress, how or if I want to contract with the government  
17 and what government I choose to politically associate with to provide protection. All franchises, including domicile/residence  
18 (protection franchise), and the “trade or business”/public office franchise which is the heart of the I.R.C. Subtitles A and C  
19 franchise tax, are contracts in law and NO ONE can compel me to contract with a third party or discriminate against me for  
20 failure to contract with a third party when doing business with me. This requirement ESPECIALLY applies to those operating  
21 in a quasi-governmental capacity as “withholding agents” under 26 U.S.C. §7701(a)(16).

22 *“It is generally conceded that **a franchise is the subject of a contract between the grantor and the grantee,***  
23 ***and that it does in fact constitute a contract when the requisite element of a consideration is present.**<sup>1</sup>*  
24 ***Conversely, a franchise granted without consideration is not a contract binding upon the state,***  
25 ***franchisee, or pseudo-franchisee.**<sup>2</sup> “*  
26 *[American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract (1999)]*

27 You may not, and I do not consent to, alter my submission in any way or my status in your system to be in disagreement  
28 with that documented here. In furtherance of that end, I have included within Enclosure (6) IRS Form 56, which makes your  
29 supervisor the person responsible for all the consequences resulting from such FALSE status, as the instituter of duress. Any  
30 efforts by you to either ignore this submission or to change the contents of it to be contrary to my enumerated intentions  
31 herein shall serve as further evidence as duress against my will. When duress exists, it is no longer my act but your act, and  
32 therefore I must ensure that the REAL actor is held responsible for all the consequences of the unauthorized act.

33 *“Actus me invito factus, non est meus actus.*  
34 *An act done by me against my will, is not my act.”*  
35 *[Bouvier's Law Dictionary, 1914, Maxims of Law;*  
36 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

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

<sup>2</sup> Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

1 **4 GOVERNMENT IDENTIFYING NUMBERS PROHIBITED**

2 Use of government issued identifying numbers are prohibited by law in connection with the fraudulently issued government  
3 identifying number per 26 C.F.R. §301.6109-1 as clearly documented in Enclosure (2). I do not satisfy any of the conditions  
4 or statuses found in this regulation and this regulation describes ALL circumstances in which the use of identifying numbers  
5 is authorized. Anything not expressly described in this regulation must be presumed to be purposeful excluded. “**Expressio**  
6 **unius est exclusio alterius.**” Continuing to associate my name to any government identifying number and the franchises  
7 they attach to represents identity theft, kidnapping, and involuntary servitude.

8 It would be unlawful and constitute perjury under penalty of perjury to complete or file an IRS Forms W-7 or W-9. Only  
9 “individuals” are eligible for TINs and all “individuals” are aliens pursuant to 26 C.F.R. §1.1441-1(c)(3). I can be a  
10 “nonresident” without being an alien, “individual” or a “U.S. person”, as confirmed by Enclosure (4).

11 The legal authorities upon which this determination is based are indicated in Enclosure (3) attached. You are demanded to  
12 rebut Enclosure (4) with evidence and law under penalty of perjury with your real legal birth name within 30 days or be found  
13 in default and estoppel should litigation ensue over this transaction in the future.

14 The existence of a government identifying number in connection with someone does not establish the holder as a government  
15 officer/contractor or even a “taxpayer” until HE/SHE/IT voluntarily discloses and expressly authorizes the use of the number  
16 in connection with the privileged activity requiring such number. At that point of use and ONLY in that condition, can  
17 he/she/it as holder be said to consensually satisfy the requirements found in 26 C.F.R. §301.6109-1 for using the number,  
18 among which is that of being lawfully engaged in a the “trade or business”/public office franchise and NOT before. If you  
19 use a number in connection with me at the point when I am NOT lawfully engaged in a public office or when I don’t consent,  
20 then you are committing the crimes described in the section 9. The issuance of a number only makes one *eligible* to participate  
21 in excise taxable activities and shall not constitute “prima facie” evidence of being a “taxpayer” engaged in a “trade or  
22 business”, and it shall not result in donating ALL the private property of the user it was issued to into public property or  
23 connect it IN ANY WAY to a “trade or business”. The owner STILL has to expressly donate private property to a public use  
24 and a public purpose by voluntarily, consensually, and expressly connecting individual property such as this account with the  
25 number themselves to procure the benefits of the franchise. Third parties cannot donate it to a public use or public office by  
26 connecting it with a number without the express consent of the owner and if they do, they are STEALING. Even after it has  
27 been so connected, the owner still has the option to disconnect it from the franchise by removing the association with the  
28 number and return it to the status of private property, which is what this letter is intended to accomplish.

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

38 If you disagree, please show me where it says that an identifying number procured ABSENT the express authority of law  
39 CANNOT be removed from your records or that removing it from the account and making the account private property  
40 constitutes a violation of law. There isn’t any such statute or regulation, because it has always been lawful.

41 **5 DISCLOSURE OF INFORMATION ABOUT ME TO ANY THIRD PARTY PROHIBITED**

42 All government issued identifying numbers contained in your system and associated with me or the entity I represent shall  
43 be permanently deleted, including:

- 44 1. All Information Return Master File (IRMF) records.
- 45 2. All Business Master File (BMF) records.
- 46 3. All Non Master File (NMF) records.
- 47 4. All IDRS (Integrated Document Retrieval Records System) records.

1 5. All records maintained in the Dept of the Treasury connected with me.

2 The only records you may maintain about me are this correspondence. All others must be destroyed because they contain  
3 PRIVATE information that does not describe a government instrumentality and which is therefore protected by the Fourth  
4 Amendment.

5 All of the information appearing on this form and all attachments are licensed and copyrighted material and you are the  
6 licensee as the recipient. The mechanisms for this franchise are the same as the government's "trade or business"/public  
7 office franchise, whereby all those who use the government's property, being the TIN, become officers and agents of the  
8 owner per 20 C.F.R. §422.103(d) and 5 U.S.C. §552a(a)(13). The only difference is the type of information that is owned,  
9 which in this case is personal information about me and the paper it is submitted on, rather than an identifying number or  
10 "social security card". The terms of the copyright/user license agreement are as follows:

- 11
- 12 1. Any disclosure to any government, if compelled through any legal process, shall be accompanied by this  
13 correspondence in its entirety with no pages removed, redacted, or modified in any way.
  - 14 2. Terms of the license agreement pertaining to all information about me are found in Enclosure (3), Sections 5 and 6.
  - 15 3. Any and all information about me, including all information in your possession, may *not* be provided to any agency,  
16 bureau, or company of the state or federal government unless compelled through legal process and not administrative  
17 summons.
  - 18 4. It is a violation of the Privacy Act, 5 U.S.C. 552a, to divulge any of the information, including identifying account  
19 number, to any government organization other than the recipient absent my consent and you do not have my consent to  
20 provide it to the IRS or any state revenue agency.
  - 21 5. Pursuant to 1 U.S.C. §204 legislative notes, the Internal Revenue Code is not positive law, and therefore not "law" in  
22 my case without my consent, which I do not give.<sup>3</sup> Absent my consent, I am a "nontaxpayer" not subject to the private  
23 law I.R.C. franchise agreement. Consequently, there is no "law" that can supersede the requirement found in 5 U.S.C.  
24 §552a(b) for consent in the disclosure of any information provided to third parties. I do *not* give such consent. None  
25 of the exemptions for disclosure apply under 5 U.S.C. §552a(b) because the IRS, by its own admission, is NOT an  
26 "agency" of the federal government. See:  
27 <http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>
  - 28 6. Any violation of this copyright shall make the violator personally liable for breach of contract and copyright, for all  
29 monies and liabilities to the IRS which might result from the wrongful and non-consensual report of information, for  
30 all legal fees of collecting the liability from the violator, plus One Million Dollars (\$1,000,000.00).

31 **6 TAX REPORTING CONNECTED TO THIS NUMBER IS PROHIBITED AND A CRIMINAL OFFENSE**

32 All transactions associated with the number referenced herein are not "exempt", but rather "not subject", foreign, and a  
33 "foreign estate" to any type of information return reporting, including but not limited to IRS Forms W-2, 1042-S, 1098, 1099,  
34 etc. because:

- 35
- 36 1. IRS Publication 515 says that nonresident aliens who provide IRS Form W-8BEN are exempt from backup  
37 withholding. By implication this same requirement applies to those who are nonresidents but not constitutional aliens  
38 such as me.

39 *"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable*  
40 *documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
41 *[IRS Publication 515]*

- 42 2. 26 U.S.C. §6041(a) establishes the requirement to do information return reporting.

43 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART III](#) > [Subpart B](#) > § 6041  
44 [§ 6041. Information at source](#)

45 (a) Payments of \$600 or more

---

<sup>3</sup> "Consensus facit legem. Consent makes the law. A contract is a law between the parties, which can acquire  
force only by consent." [Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

1 All persons engaged in a trade or business and making payment in the course of such trade or business  
2 to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations,  
3 emoluments, or other fixed or determinable gains, profits, and income (other than payments to which  
4 section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with  
5 respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045),  
6 of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the  
7 officers or employees of the United States having information as to such payments and required to make  
8 returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate  
9 return to the Secretary, under such regulations and in such form and manner and to such extent as may  
10 be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the  
11 name and address of the recipient of such payment.

12 3. A “trade or business” is statutorily defined as follows:

13 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
14 §7701. Definitions

15 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the  
16 intent thereof—

17 (26) “The term ‘trade or business’ includes the performance of the functions [activities] of a [public](#)  
18 [office](#).”

19 4. The rules of statutory construction forbid adding anything to the definition of “trade or business” not expressly found  
20 SOMEWHERE in the Internal Revenue Code.

21 “It is axiomatic that the statutory definition of the term excludes unstated meanings of that  
22 term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term “propaganda”  
23 in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to  
24 [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be  
25 understood by someone who has not even read it.”  
26 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

27  
28 “When a statute includes an explicit definition, we must follow that definition, even if it varies from  
29 that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the  
30 statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S.  
31 at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning  
32 that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard  
33 Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes  
34 and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the  
35 statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a  
36 definition. That definition does not include the Attorney General's restriction -- “the child up to the head.”  
37 Its words, “substantial portion,” indicate the contrary.”  
38 [Stenberg v. Carhart, 530 U.S. 914 (2000)]

39  
40 “Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression  
41 of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock  
42 v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When  
43 certain persons or things are specified in a law, contract, or will, an intention to exclude all others from  
44 its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or  
45 assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”  
46 [Black's Law Dictionary, Sixth Edition, p. 581]

1 "As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated'"  
2 [Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

- 3 5. I do not now and never have lawfully occupied a public office in the United States government. If you have any court  
4 admissible evidence signed under penalty of perjury by a person with personal knowledge indicating otherwise, please  
5 so indicate in your response to this request or forever be estopped in the future from changing your position.  
6 6. There is no provision within the Internal Revenue Code that authorizes the use of any tax form to CREATE any new  
7 public offices within the U.S. government. Rather, the code regulates the exercise of EXISTING public offices  
8 lawfully created by other titles of the U.S. Code, and most especially Title 5.

9 If you disagree with anything in this section, I demand that you provide court-admissible evidence signed under penalty of  
10 perjury by answering the questions at the end of the following within 30 days or the default answers provided shall establish  
11 your position beyond that point.  
12

The "Trade or Business" Scam, Form #05.001-answer the questions in section 19.  
<http://sedm.org/Forms/FormIndex.htm>

13 For exhaustive information on the legal requirements for filing information returns and how to comply with the laws on  
14 information return submission, see and rebut the following:  
15

Correcting Erroneous Information Returns, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>

16 **7 TAX WITHHOLDING CONNECTED TO THIS NUMBER IS PROHIBITED AND A CRIMINAL OFFENSE**

17 All transactions associated with the government issued account number unlawfully created by Enclosure (1) are not subject  
18 to either withholding or backup withholding because:  
19

- 20 1. The Internal Revenue Code cannot and does not regulate or tax "nontaxpayers" not subject to it. It is a franchise  
21 agreement that can only regulate "taxpayers" who at some point consented to be subject to it, and I never consented to  
22 be subject to it, nor do I have any delegated authority to consent to be subject to it as established by Enclosure (4),  
23 Section 7.

24 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to*  
25 *taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for*  
26 *nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With*  
27 *them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue*  
28 *laws..."*

29 *"The distinction between persons and things within the scope of the revenue laws and those without is*  
30 *vital."*

31 [\[Long v. Rasmussen, 281 F. 236 @ 238\(1922\)\]](#)

- 32 2. The federal courts have no authority to declare me either a "taxpayer" or a "nontaxpayer" and neither do you, by  
33 implication. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids them to. Consequently, you must act on  
34 what I say I am and you cannot lawfully make any legal determinations about my status other than what I say I am, nor  
35 can you constrain me to a status under the code that I do not have because there is no check box on your form that  
36 truthfully describes my legal status.

37 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to*  
38 *"whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl.*  
39 *at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other***  
40 ***than actions brought under section 7428 of the Internal Revenue Code of 1986, "a code section that is***  
41 ***not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531,***  
42 ***536-537 (9th Cir. 1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim*  
43 *concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and*  
44 *the instant action is hereby DISMISSED.*

3. The I.R.C. governs withholding but:

3.1. Only for “taxpayers” subject to the I.R.C., which does not include me. See Long v. Rasmussen above.

3.2. Only within the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10), which is not statutorily defined to include any state of the Union and therefore purposefully excludes them.

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*  
[Black’s Law Dictionary, Sixth Edition, p. 581]

3.3. Only within “internal revenue districts” per 26 U.S.C. §7601, which authorizes the IRS collection activity ONLY within such districts. The only remaining internal revenue district is the District of Columbia. This is consistent with 4 U.S.C. §72, which authorizes the “public offices” that are the ONLY proper subject of the tax to be executed ONLY in the District of Columbia and not elsewhere. If you disagree, please produce court admissible evidence signed under penalty of perjury of the existence of an internal revenue district that includes my place of domicile or the place my private business is conducted within 30 days or forever be estopped beyond this point.

4. I am not a “taxpayer” as exhaustively described in Enclosure (4) and therefore am not subject to any provision of the I.R.C., including the provision for withholding found in 26 U.S.C. §3405. If you have any evidence to the contrary, please provide in your response or forever be estopped from changing your position later.

5. I can be “not subject” without being expressly “exempt” within the code. 26 U.S.C. §7701(a)(31) describes an estate that is not subject to the I.R.C. without being expressly exempt, which is what I claim my estate is. See and rebut:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 8.13: Exempt on a government form is the only method for avoiding the liability for tax  
<http://sedm.org/Forms/FormIndex.htm>

In conclusion, you should regard this correspondence as an ADVANCED CLAIM for return of any amounts withheld by third parties and sent to the government under the common law of the state I am within, and not under the Internal Revenue Code. An omission in automatically providing a refund shall constitute a conspiracy to defraud me. The following authorities justify why such a common law and not statutory refund is MANDATORY:

*“A claim against the United States is a right to demand money from the United States. <sup>4</sup> Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. <sup>5</sup> **The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. <sup>6</sup> If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party. <sup>7</sup>”***

[*American Jurisprudence 2d, United States, §45 (1999)*]

*“When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of*

<sup>4</sup> United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 A.F.T.R. 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v. Anderson, 112 Vt 531, 28 A.2d. 404, 143 A.L.R. 195).

<sup>5</sup> Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

<sup>6</sup> Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

<sup>7</sup> Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 U.S.T.C. ¶ 9346, 15 A.F.T.R. 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

1 *the Government to make restitution to the rightful owner under the Tucker Act and this court has*  
2 *jurisdiction to entertain the suit. [90 Ct.Cl. at 613, 31 F.Supp. at 769.](#)*  
3 *[[Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 \(Ct.Cl., 1981\)](#) ]*  
4

---

5 *California Civil Code*  
6 *Section 2224*

7 *“One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust, or other*  
8 *wrongful act, is, unless he or she has some other and better right thereto, an involuntary trustee of the*  
9 *thing gained, for the benefit of the person who would otherwise have had it.”*  
10

---

11 *“The United States, we have held, cannot, as against the claim of an innocent party, hold his money*  
12 *which has gone into its treasury by means of the fraud of its agent. While here the money was taken*  
13 *through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud*  
14 *of the taxpayer's rights. What was said in the State Bank Case applies with equal force to this situation.*  
15 *‘An action will lie whenever the defendant has received money which is the property of the plaintiff,*  
16 *and which the defendant is obligated by natural justice and equity to refund. The form of the*  
17 *indebtedness or the mode in which it was incurred is immaterial.”*  
18 *[[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421](#)]*

19 **8 CONSTRAINTS UPON YOUR RESPONSE TO THIS REQUEST**

20 Pursuant to Federal Rule of Civil Procedure 8(b)(6), anything not expressly rebutted WITH EVIDENCE within 30 days is  
21 conclusively established as “admitted” and agreed to by you in your response or non-response.

22 Consistent with Enclosure (4), Section 4, any use of the word “frivolous” in relation to any statement or correspondence by  
23 me shall mean “truthful, accurate, and consistent with prevailing law”. The only option you have in responding to anything  
24 that is incorrect is to:

- 25 1. Say that it is incorrect AND  
26 2. Provide court admissible evidence signed under penalty of perjury PROVING that it is incorrect.

27 Saying it is incorrect without providing court admissible evidence supporting your assertion shall mean instead that it is  
28 correct and that you agree with it. These are the same rules we have used in preparing this correspondence so it is not  
29 hypocritical to expect equal treatment. Any approach OTHER than providing court admissible evidence backing up your  
30 claim shall constitute obstruction of justice, conspiracy to defraud me of property, and an attempt to avoid or evade  
31 compliance with the law as written and as strictly interpreted pursuant to the rules of statutory construction documented  
32 herein.

33 All correspondence relating to this matter should be in writing signed under penalty of perjury as I have done here. Do not  
34 attempt any of the following means to respond to this correspondence, because anything other than a written correspondence  
35 on paper signed under penalty of perjury will be unacceptable:

- 36 1. Attempt to call me on the telephone or leave an answering machine message. Either calling me or answering the phone  
37 shall constitute consent to such recording. The phone will NOT be answered, nor will any messages be listened to  
38 from you.  
39 2. Attempt to email me about this matter because I will not receive or respond to anything other than written  
40 correspondence signed under penalty of perjury.  
41 3. Try to setup a meeting to tell me verbally so you can avoid generating evidence, because I won't accept.

42 All communication from you must be in writing and must be signed with the real legal birthname of the sender on government  
43 letter head.

44 In handling this request, please resist the temptation to:

1 1. Make legal determinations about who or what I am inconsistent with anything in this document. I DO NOT authorize  
2 you to practice law on my behalf by declaring my status to be anything other than what I say it is herein, and certainly  
3 not without court-admissible evidence backing up every aspect of such a determination using ONLY positive law. 1  
4 U.S.C. §204 says that no part of the Internal Revenue Code is positive law, meaning legal evidence, of any obligation.  
5 The only thing that can make any provision of the I.R.C. legal “evidence” is my consent to make it law in my case. It is  
6 a maxim of law that CONSENT MAKES THE LAW and I never consented to be a franchisee called “taxpayer” in the  
7 context of any amounts on deposit with you or to accept any “benefits” of the “trade or business” franchise described by  
8 I.R.C. Subtitles A and C. Therefore, the franchise agreement may be law for “taxpayers”, but it isn’t law for ME and  
9 can’t be enforced against me. I remind you also that all franchises are contracts, and there is no proof of consent to any  
10 contract with you. If you have evidence to the contrary of this, then please provide such evidence of consent to  
11 LAWFULLY participate because I never gave it and cannot lawfully give it pursuant to Enclosure (4).

12 *Consensus facit legem.*  
13 *Consent makes the law. A contract is a law between the parties, which can acquire force only by*  
14 *consent.*  
15 *[Bouvier’s Maxims of Law, 1856;*  
16 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

17 2. Tell me what your “policies” are. I DON’T CARE what your policies are, but only what statute expressly authorizes  
18 you to include the thing you want to include absent any kind of presumption. The statute you provide must be consistent  
19 with my declared status as described herein and especially in Enclosure (3).  
20 3. Cite any IRS publication as authority, which even the IRS says is not a good idea. By way of clarification, the attached  
21 IRS publications within the enclosures are not authoritative references, but simply informal policy guidance:

22 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*  
23 *advisors... While a good source of general information, publications should not be cited to sustain a*  
24 *position."*  
25 *[[Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.8 \(05-14-1999\)](#)]*

26 4. Call the IRS for advice on this matter because the courts have ruled that anyone who relies on anything they or any other  
27 government employee says is foolish as it may not be correct advice and an opinion only that is not admissible as evidence  
28 pursuant to Federal Rule of Evidence 610. Furthermore, all such feedback is hearsay evidence because not authenticated  
29 under penalty of perjury and therefore not admissible as evidence. Furthermore, the IRS can’t practice law and only  
30 administers Title 26 statutes, which is the law for “taxpayers” ONLY and NOT “nontaxpayers”. See:

*[Reasonable Belief About Income Tax Liability](#), Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>*

31 5. “Presume” that you know what the law says and what is “included” within the definition or meanings of the terms used  
32 on government forms. Any attempt to “presume” anything that is not proven with court admissible evidence you provide  
33 in your response is a violation of due process and a violation of rights.

34 (1) [8:4993] **Conclusive presumptions affecting protected interests:**

35 *A conclusive presumption may be defeated where its application would impair a party's constitutionally-*  
36 *protected liberty or property interests. In such cases, conclusive presumptions have been held to violate*  
37 *a party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct.*  
38 *2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974), [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-*  
39 *presumption under Illinois law that unmarried fathers are unfit violates process]*  
40 *[[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, page 8K-34](#)]*

41 **IMPORTANT NOTE:** Please notice that “terms” defined in law and used on government forms that implement the  
42 law to which subject form relates typically have an entirely different meaning than the same words as used in ordinary  
43 everyday speech. Such terms include the following, NONE of which have anything to do with me:

44 5.1. “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). Hint: Not any part of any state of the Union.  
45 5.2. “trade or business” as defined in 26 U.S.C. §7701(a)(26). Hint: Not anything a man could/would do to earn a  
46 living, but simply public office in the government.

- 5.3. "employee" as defined in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c )-1 and 26 U.S.C. §6331(a). Hint: A government public officer and not private common law private sector employee/worker.
- 5.4. "employer" as defined in 26 U.S.C. §3401(d). Hint: A federal agency who pays public officers in their official capacity.
- 5.5. "State" as defined in 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110(d). Hint: A federal territory or possession and no part of a state of the Union.
- 5.6. "income" as defined in 26 U.S.C. §643(b). Hint: The earnings of a trust or estate and not a human being which is wholly owned by a federal corporation called the "United States" as defined in 28 U.S.C. §3002(15)(A).

Instead, please consult the law and look at the definitions for yourself. If you want to include anything that is not listed in the definition of a *specific* term found in the code, please provide the specific place where the exact thing that you want to include is *expressly* specified. Otherwise, creating your own definitions of terms that you mistake for everyday words would cause you to violate the law and engage in little more than a state-sponsored religion. Below are the reasons why, from both the U.S. Supreme Court and a well-known legal dictionary:

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

**"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another."** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."  
*[Black's Law Dictionary, Sixth Edition, p. 581]*

If there is any question at all in your mind about what is "included" in the definition of any term used in the I.R.C., please refer to and rebut the following. If you don't rebut it within 30 days, I shall conclude that you agree with it:

[Legal Deception, Propaganda, and Fraud](http://sedm.org/Forms/FormIndex.htm), Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

- 6. To quote rulings below the U.S. Supreme Court to justify your position. Not even the IRS is allowed to do that:

*Internal Revenue Manual (I.R.M.), Section [4.10.7.2.9.8 \(05-14-1999\)](#)  
 Importance of Court Decisions*

*1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.*

*2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.*

**3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.**

*[Source: <http://www.irs.gov/irm/part4/ch10s11.html>]*

1 **9 CRIMINAL CONSEQUENCES FOR DEVIATION FROM ANY ASPECT OF THIS REQUEST**

2 If you deviate from any aspect of this request, criminal consequences and civil torts shall result. The submission of any  
3 information returns by third parties in regards to this government issued identifying number, and your acceptance and  
4 processing of such returns in connection with me or the entity I represent are contrary to the facts herein, and constitutes a  
5 criminal offense in violation of all the following provisions of law by the filer:  
6

- 7 1. 18 U.S.C. §654: Officer or Employee of United States converting property of another. By submitting the false  
8 information return containing an unauthorized and false federal identifying number, the submitter is involuntarily  
9 connecting my PRIVATE property to a “public use” by connecting it to a federal franchise called a “trade or business”.  
10 My PRIVATE property is thus being involuntarily converted to “private property donated to a public use to procure the  
11 benefits of a federal franchise”. 20 C.F.R. §422.103(d) says the Social Security Number belongs to the government. It  
12 is unlawful to connect my private property to public property without my consent, and no third party can convey that  
13 consent on my behalf, nor can or will my silence be permitted to pass as consent or acquiescence in this case.

14 *“Men are endowed by their Creator with certain unalienable rights,-life, liberty, and the pursuit of*  
15 *happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or***  
16 ***income] which a man has honestly acquired he retains full control of, subject to these limitations: First,***  
17 ***that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his***  
18 ***neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right***  
19 ***to control that use; and third, that whenever the public needs require, the public may take it upon***  
20 ***payment of due compensation.***

21 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

- 22 2. 18 U.S.C. §1028(a)(7): Fraud and related activity in connection with identification documents, authentication features,  
23 and information. The submitters of the information returns are kidnapping my identity and moving it to the District of  
24 Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) by connecting me to “public property” called a  
25 Social Security Number and Social Security Card (see 20 C.F.R. §422.103(d)) or a Taxpayer Identification Number and  
26 making me into a “public officer” without my consent who is a transferee and fiduciary over this property. This destroys  
27 the separation of powers doctrine and assimilates me involuntarily into a federal corporate franchise called the “United  
28 States” in violation of the Thirteenth Amendment prohibition of involuntary servitude.
- 29 3. 26 U.S.C. §7206: Fraud and false statements. Each false information return constitutes one count of false statements.  
30 That statement is also fraudulent because I am not a “person” engaged in a “trade or business” and any presumption  
31 resulting in “prima facia evidence” presented by an erroneous ‘information return” is contrary to the facts presented  
32 herein rebutting such “evidence” and therefore void and not actionable, and violate the requirements found in 26 U.S.C.  
33 §6041.
- 34 4. 26 U.S.C. §7207: Fraudulent returns, statements, or other documents. An “information return” constitutes a “return”  
35 for the purposes of this provision pursuant to 26 U.S.C. §6213(g)(1) and 26 U.S.C. §6103(b)(1). Each false information  
36 return constitutes “one count of a fraudulent return, statement, or other document”.
- 37 5. 18 U.S.C. §912: Impersonating an Officer or employee of the United States. Pursuant to 26 U.S.C. §6041(a), information  
38 returns may only be submitted for payments connected with a “trade or business”, which 26 U.S.C. §7701(a)(26) defines  
39 as “the functions of a public office”. Therefore, everyone not in fact lawfully engaged in a “public office” within the  
40 United States government and who has false information returns submitted against them is impersonating an “officer or  
41 employee of the United States”. Unless and until Congress passes a statute specifically authorizing the “public offices”  
42 that are the subject of the tax within states of the Union as mandated by 4 U.S.C. §72, then the alleged “public office”  
43 called “taxpayer” cannot lawfully be exercised within the exclusive jurisdiction of any state and will never be anything  
44 but a criminal impersonation of a public officer.
- 45 6. 42 U.S.C. §1983: Deprivation of rights. While acting as an “employer” engaged in a “trade or business” and a “public  
46 office”, said “employer” is acting as a quasi-government capacity and is personally liable for all actions which deprive  
47 me of constitutional rights, including (but not limited to) the right to not be compelled to engage in involuntary servitude  
48 as a fellow “public officer”.
- 49 7. 42 U.S.C. §1994: Peonage abolished. Participation in the federal income tax makes a person a trustee, fiduciary, “public  
50 officer”, and “taxpayer” who becomes a peon to pay off endless mountains of debt incurred in the irresponsible exercise  
51 of Congress’ spending power to pay for things that I believe are injurious to me personally, that I don’t want, and are  
52 unnecessary and will never benefit from.

- 1 8. [18 U.S.C. §1956](#): Laundering monetary instruments. All tax withholding in connection with the information returns  
2 constitute proceeds of unlawful activity. The withheld amounts are stolen property if not lawfully held by a public officer  
3 in the government, and they constitute monetary instruments or money. Each separate act of withholding for each  
4 payment constitutes one count of money laundering against the payroll clerk who performed it.
- 5 9. [18 U.S.C. §1589\(2\)](#) Forced labor. Paragraph (2) of this statute provides that if anyone is threatened with “serious harm”  
6 if they do not engage in voluntary labor and services for another, including the United States government, then they are  
7 being subjected to “forced labor”. The serious harm in this case is the threat of either not being hired or being fired if I  
8 do not consent:
- 9 9.1. To have information returns submitted against me that I know are false and fraudulent. These information returns  
10 are used as a basis to create debt obligations such as tax assessments which involuntarily put me into servitude to  
11 the United States government.

12 *“The constitutionality and scope of sections 1990 and 5526 present the first questions for our*  
13 *consideration. They prohibit peonage. What is peonage? It may be defined as a state or condition of*  
14 *compulsory service, based upon the indebtedness of the peon to the master. The basal fact is*  
15 *indebtedness. As said by Judge Benedict, delivering the opinion in Jaremillo v. Romero, 1 N.Mex. 190,*  
16 *194: ‘One fact existed universally; all were indebted to their masters. This was the cord by which they*  
17 *seemed bound to their masters’ service.’ Upon this is based a condition of compulsory service. Peonage*  
18 *is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of*  
19 *origin, but not in the character of the servitude. The one exists where the debtor voluntarily contracts to*  
20 *enter the service of his creditor. The other is forced upon the debtor by some provision of law. But*  
21 *peonage, however created, is compulsory service, involuntary servitude. The peon can release himself*  
22 *therefrom, it is true, by the payment of the debt, but otherwise the service is enforced. A clear distinction*  
23 *exists between peonage and the voluntary performance of labor or rendering of services in payment of*  
24 *a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and*  
25 *subject like any other contractor to an action for damages for breach of that contract, can elect at any*  
26 *time to break it, and no law or force compels performance or continuance of the service.”*  
27 *[Clyatt v. U.S., 197 U.S. 207 (1905)]*

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

- 38 9.2. To provide a Social Security Number for use in filling out said information returns and doing tax withholding. This  
39 is a violation of [42 U.S.C. §408\(a\)\(8\)](#), which provides that it is a crime to compel use or disclosure of an SSN, and  
40 I never gave my consent to use or disclose such a number.
- 41 Consequently, each instance of false information return also constitutes one count of forced labor pursuant to [18 U.S.C.](#)  
42 [§1589\(2\)](#).

## 43 **10 INTERNAL REVENUE CODE DOES NOT SHIELD YOU AND IS IRRELEVANT**

44 I remind you that any contract whose purpose is to protect or conceal unlawful activity is void and unenforceable in courts  
45 of law. No matter what the I.R.C. Subtitles A and C “trade or business” franchise agreement says, it *cannot and does* not  
46 indemnify you from personal liability to me for violations of any law, nor does it nor can it determine my status in relation  
47 to the government under any federal law.

## 48 **11 DURESS STATEMENT AND CRIMINAL COMPLAINT**

49 If the following worksheet is filled out and signed by me, this notice shall also constitute an affidavit of duress instituted by  
50 you against me in connection with this account.



Date(s) of duress:	
Company employee(s) instituting unlawful duress	
Type of duress	<p>Told me that he/she would not accept the form and/or complete the transaction requested if:</p> <p><input type="checkbox"/> I changed any of the existing print on the form or added information required to ensure the information submitted was complete and accurate.</p> <p><input type="checkbox"/> I attached any correspondence or explanatory information meant to clarify my legal status or identifying information connected with me.</p> <p><input type="checkbox"/> I did not provide a government identifying number when I am NOT eligible for one and do NOT meet any of the legal conditions required for using one. See Enclosure (2).</p>
Notes	
Signature	See end of letter, which contains a perjury statement.
As a result of the above forms of unlawful duress, the following crimes have been or will be committed by the duressor and/or object of the duress	<ol style="list-style-type: none"> <li>1. 18 U.S.C. §1002. Possession of false papers to defraud the United States. Documents being falsified under duress can or will be used as evidence by you to obtain or claim “benefits” under the I.R.C. Subtitles A and C “trade or business” franchise.</li> <li>2. 18 U.S.C. §1030. Fraud with computers. Information will be entered in a computer system.</li> <li>3. <a href="#">42 U.S.C. §405(c)(2)(C)(i)</a>, <a href="#">18 U.S.C. §1028(a)(7)</a>, <a href="#">18 U.S.C. §1028A</a>: Identity theft. I am being connected to franchises/contracts without my consent. Essentially, the duressor is forcing me to consent and kidnapping my identity to fraudulently move it to the District of Columbia under I.R.C. §7701(a)(9) and (a)(10), 7408(d), and 7701(a)(39).</li> <li>4. 18 U.S.C. §1512. Tampering with a protected witness. Form is signed under penalty of perjury</li> <li>5. 18 U.S.C. §1622. Subornation of perjury. I am being forced to make what I know to be a FALSE statement and to do so under penalty of perjury, or to make a statement that could be perceived as false because it is deliberately vague or does not describe the entire context of the meaning of the statement.</li> <li>6. 18 U.S.C. §3. Misprision of felony. While acting as a quasi-governmental “withholding agent” per 26 U.S.C. §7701(a)(16), they are interfering with efforts to report and produce evidence of a known crime.</li> <li>7. 18 U.S.C. §4: Accessory after the fact. You are an accessory to all crimes you are compelling me to commit by misidentifying my status as someone I am not, and doing so with the intent to defraud the United States.</li> <li>8. 18 U.S.C. §912: Impersonating a public officer (all “taxpayers” are public officers, and account holder is being falsely portrayed as a public officer engaged in a “trade or business”/public office). See: <i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i>, Form #05.008 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></li> </ol>

1 **12 IRS FORM 56 AND 8822 ATTACHED**

2 I have provided Enclosures (5) and (6), which change the mailing address for and fiduciary for the entity included on the  
3 original incorrect and compelled SS-4 form to the Commissioner of Internal Revenue because:

- 4 1. The Commissioner is the person most responsible for the duress that gave rise to the unlawful activities described  
5 herein.
- 6 2. It is well within the discretion of the Commissioner to terminate the “taxpayer” and “public office” res that were  
7 unlawfully created by the compelled and unlawful SS-4 attached as Enclosure (1).
- 8 3. Once notified, the Commissioner, as a public officer and appointee of the President, has a fiduciary duty to the public  
9 at large and to me personally to correct the unlawful activities documented herein or he becomes an accessory to them  
10 in violation of 18 U.S.C. §3 and guilty of misprision of felony in violation of 18 U.S.C. §4.
- 11 4. The continuing receipt of collection notices resulting from his omission in extinguishing the unlawful “public officer”  
12 and “taxpayer” res created by the compelled SS-4 will serve as a continuing reminder of what he needs to do.
- 13 5. All “taxpayers” are public offices in the government and 4 U.S.C. §72 says that such offices may ONLY be lawfully  
14 exercised in the District of Columbia and not elsewhere, except as expressly provided by law. There is no statute  
15 authorizing the exercise of such offices outside the District of Columbia or in the place I am located. See:

[Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008  
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

- 16 6. The definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) confirms that the “United States” that is  
17 the subject of tax is, in fact, the U.S. government, and not any geographic place within any state of the Union.
- 18 7. Pursuant to 26 U.S.C. §7621(a), the Preseident may establish Internal Revenue Districts.
  - 19 7.1. The President has not expressly established Internal Revenue Districts anywhere else, and neither has the  
20 Secretary of the Treasury per [26 C.F.R. §301.7621-1](#).
  - 21 7.2. [Executive Order 10289](#), dated September 17, 1951 (16 FR 9499) and Executive Order No. 10574, dated  
22 November 5, 1954 (19 FR 7249) dealt with Internal Revenue Districts but references to 26 U.S.C. §7621 have  
23 since been REMOVED.
  - 24 7.3. All we have are Area Offices, which incidentally are not mentioned as being authorized ANYWHERE in the  
25 Internal Revenue Code.
  - 26 7.4. So there are remaining Internal Revenue Districts and the Area Offices are UNAUTHORIZED by statute.  
27 <http://www.originalintent.org/edu/docs/Internal%20Revenue%20Districts.pdf>
- 28 8. States of the Union are nowhere expressly included within the Internal Revenue Code pertaining to “sources within the  
29 United States”. They are mentioned only in 26 C.F.R. §301.7701(b)-1(c)(2)(ii) in the context of determining residency  
30 of ALIENS and never NATIONALS, but the regulation has nothing to do with geographical sources of “income”.  
31 Therefore are purposefully excluded and not subject to any provision of the Internal Revenue Code under the rules of  
32 statutory construction:

33 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression***  
34 *of one thing is the exclusion of another. **Burgin v. Forbes**, 293 Ky. 456, 169 S.W.2d 321, 325; **Newblock***  
35 *v. Bowles*, 170 Okl. 487, 40 P.2d 1097, 1100. *Mention of one thing implies exclusion of another. **When***  
36 ***certain persons or things are specified in a law, contract, or will, an intention to exclude all others from***  
37 ***its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or*  
38 *assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*  
39 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

- 40 9. The U.S. Supreme Court declared that Congress may not offer or enforce franchises within the Constitutional states of the Union. It called these  
41 franchises “trade or business”. License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) (“Congress cannot authorize a  
42 trade or business within a State in order to tax it.”). The income tax functions as an excuse tax PRECISELY upon the activity the U.S. Supreme  
43 Court FORBADE to be established in states of the Union.
  - 44 9.1. See the following for proof that the I.R.C. is an excise or franchise tax upon public offices:  
45 [The “Trade or Business” Scam](#), Form #05.001; <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.
  - 46 9.2. The public offices that are the subject of the income tax also are PROHIBITED from being exercised in  
47 Constitutional states of the Union by [4 U.S.C. §72](#). Congress must ‘expressly authorize’ their exercise outside  
48 the District of Columbia and if it doesn’t, all such offices are “de facto”, UNCONSTITUTIONAL, and  
49 ILLEGAL.
- 50 10. Lastly, the following document EXHAUSTIVELY proves that income taxation may not lawfully be conducted within  
51 constitutional states of the Union. Failure to rebut within 30 days shall constitute an admission and estoppel upon the  
52 government in all future disputes on the subject:

[Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052](#)

1 Hence, the ONLY address that makes sense to use for the residence and mailing address of the owner and fiduciary of the  
2 unlawfully created “taxpayer” and “public officer” res documented on the original compelled and incorrect SS-4 application  
3 is the IRS building in the District of Columbia, and the IRS Commissioner who works in it. Any other place would be outside  
4 of existing internal revenue districts and outside the “United States” as statutorily defined.

5 **13 CONCLUSIONS**

6 I readily acknowledge the unusual nature of this submission and sincerely thank you for taking the time to educate yourself  
7 regarding the implications of it and all the laws, regulations, and publications authorizing it. I apologize for any added effort  
8 this may impose upon your busy schedule. The only motivation behind this submission is to comply with the law to the  
9 fullest extent possible. Any other approach, I believe, would be a violation of the tax laws as written and intended by the  
10 United States Congress.

11 If you find anything in error in this submission, I respectfully ask that you provide legally admissible evidence in writing (as  
12 I have), signed under penalty of perjury, proving why it is in error within 30 days. Otherwise, it shall be deemed by me that  
13 I am correct and that you agree entirely with this submission and all attachments. These materials have been carefully  
14 reviewed by over 100,000 people and I have also been researching this subject for quite some time. I have found no errors  
15 in anything enclosed herein. I agree to assume any and all consequences for this submission and indemnify you, the recipient  
16 of any and all liabilities that might result from accepting and implementing this submission. The law is clear: You can only  
17 rely on what I tell you regarding my status.

18 Thank you kindly for your assistance and cooperation.

19 “I declare under penalty of perjury from without the United States pursuant to 28 U.S.C. §1746(1) that the information  
20 provided by me in this submission is truthful, accurate, consistent with prevailing law, and complete to the best of my  
21 knowledge and belief. I also declare that this submission is only factual and actionable when used to fulfill the specific  
22 request indicated herein, and that it is political and religious speech that is not factual or actionable or admissible as evidence  
23 for any other purpose in accordance with Federal Rule of Evidence 610.”

24  
25  
26  
27  
28  
29

30 Enclosures 1 through 4 identified in the table of contents follow on the remaining pages after this submission

31

1 **ENCLOSURE 1: Original SS-4 Application Submitted Unlawfully and Under Duress**

2 This attachment, if included, provides the original SS-4 application wrongfully and illegally submitted on behalf of the entity  
3 described therein. This notice is hereby permanently associated with the original application and MUST be provided in its  
4 entirety with every disclosure of the original application to any third party, and especially in the context of legal discovery.

5 -----THE REMAINDER OF THIS PAGE HAS BEEN LEFT INTENTIONALLY BLANK-----  
6

1 **ENCLOSURE 2: Why it is Illegal for Me to Request or Use a Taxpayer Identification Number (TIN)**

2 This form describes all the legal reasons why I am ineligible for a Taxpayer Identification Number (TIN) and an Employer  
3 Identification Number (EIN) and why any numbers that may be connected with me in your records are false and must be  
4 redacted from your records. If you do not correct your records, you will be guilty of the crimes specified in Section 9 earlier.

5 -----THE REMAINDER OF THIS PAGE HAS BEEN LEFT INTENTIONALLY BLANK-----  
6

1 **ENCLOSURE 3: Affidavit of Citizenship, Domicile, and Tax Status**

2 This enclosure is the withholding form that documents my lawful status and that of the entity I represent.

3 -----THE REMAINDER OF THIS PAGE HAS BEEN LEFT INTENTIONALLY BLANK-----

4

1 **ENCLOSURE 4: Tax Form Attachment**

2 This enclosure establishes the meaning of all terms relating to taxation and establishes a franchise regulating all uses or  
3 proposed uses of information about the submitter. It prevents commercial uses or abuses of my name or likeness, or  
4 associating my name or likeness with public property such as a Taxpayer Identification Number without my express written  
5 consent.

6 -----THE REMAINDER OF THIS PAGE HAS BEEN LEFT INTENTIONALLY BLANK-----  
7

1 **ENCLOSURE 5: IRS Form 8822, Change of Address**

2 This enclosure changes the address of the entity associated with the account number created by Enclosure (1) to the  
3 Commissioner of the Internal Revenue, who by his omission and breach of fiduciary duty as a public officer in remedying  
4 the unlawful activities documented herein, is the origin of the duress that gave rise to the need to involuntarily engage in such  
5 unlawful activities to begin with by the entity. Under the common law, all the consequences of duress are responsibility and  
6 liability of the person instituting the duress, and not the person under duress. Hence, it is both appropriate and necessary that  
7 the commissioner be held liable for continuing to perpetuate a “res”, which is the “taxpayer” and “public officer” franchisee  
8 associated with the unlawfully created account, unless and until he terminates that same “res” permanently. That termination  
9 of the “taxpayer” and “public officer” res unlawfully created by Enclosure (1) is well within his discretion and is required on  
10 his part, because the crimes documented in section 9 will result if he fails to do so, making him an accessory after the fact  
11 and guilty of misprision of felony. The IRS Commissioner is also among the few who could have such authority or credibility  
12 to make such a request, because:

- 13 1. He has full authority over the IRS and will and must be obeyed.
- 14 2. All Taxpayer Identification Numbers are the property of the IRS and not me. That fact is the ONLY reason they can  
15 penalize a “taxpayer” to begin with: because the party subject to penalty is lawfully possessing and using such  
16 government property as a public officer.
- 17 3. The IRS refuses to terminate the res at my request but cannot and has not proven that the request is unlawful or  
18 unnecessary.

19 See section 12 earlier for complete details on the purpose of this form.

20 -----THE REMAINDER OF THIS PAGE HAS BEEN LEFT INTENTIONALLY BLANK-----  
21

1 **ENCLOSURE 6: IRS Form 56, Notice Concerning Fiduciary Relationship**

2 This enclosure changes the fiduciary over the “taxpayer” res unlawfully created by with the account application referenced  
3 in Enclosure (1) to the Commissioner of the Internal Revenue, who by his omission and breach of fiduciary duty as a public  
4 officer in remedying the unlawful activities documented herein, is the origin of the duress that gave rise to the need to  
5 involuntarily engage in such unlawful activities to begin with by the entity. Under the common law, all the consequences of  
6 duress are the responsibility and liability of the person instituting the duress, and not the person under duress. Hence, it is  
7 both appropriate and necessary that the commissioner be held liable for continuing to perpetuate a “res”, which is the  
8 “taxpayer” and “public officer” franchisee associated with the unlawfully created account, unless and until he terminates that  
9 same “res” permanently. That termination of the “taxpayer” and “public officer” res unlawfully created by Enclosure (1) is  
10 well within his discretion and is required on his part, because the crimes documented in section 9 will result if he fails to do  
11 so, making him an accessory after the fact and guilty of misprision of felony. The IRS Commissioner also among the few  
12 who could have such authority or credibility to make such a request, because:

- 13 1. He has full authority over the IRS and will and must be obeyed.  
14 4. All Taxpayer Identification Numbers are the property of the IRS and not me. That fact is the ONLY reason they can  
15 penalize a “taxpayer” to begin with: because the party subject to penalty is lawfully possessing and using such  
16 government property as a public officer.  
17 5. The IRS refuses to terminate the unlawfully created “taxpayer”/public officer res at my request but cannot and has not  
18 proven that the request is unlawful or unnecessary.

19 See section 12 earlier for complete details on the purpose of this form.

20 -----THE REMAINDER OF THIS PAGE HAS BEEN LEFT INTENTIONALLY BLANK-----