

# ***CHANGE OF ADDRESS AND POWER OF ATTORNEY FORM INSTRUCTIONS***

## **1. WHAT IS THIS FORM FOR?**

- 1.1. This form is ONLY intended to be used by members who are following or have completed our *Path to Freedom*, Form #09.015, Section 2 process. This form implements step 8 of that process.
- 1.2. This form is a REPLACEMENT for IRS Form 8822: Change of Address.  
<https://www.irs.gov/forms-pubs/about-form-8822>

## **2. PREPARATION INSTRUCTIONS:**

- 2.1. This form is electronically fillable using the free Adobe Acrobat Reader available from:  
<http://get.adobe.com/reader/>
- 2.2. Using the free Adobe Reader, you can fill in this form the way you like. If you have the full version of Adobe Acrobat, you can also save the filled in form on your local hard drive for later reuse. This makes using the form very convenient.
- 2.3. Print out TWO copies of this form: One to keep and one to mail.
- 2.4. Complete Sections 1 and 2.
- 2.5. If you are including in Section 2 the Identity Theft Affidavit, this item is available on our website at:

*Identity Theft Affidavit*, Form #14.020-expanded version of IRS Form #14039.  
<https://sedm.org/Forms/14-PropProtection/f14039.pdf>

The above form is part of our *Path to Freedom*, Form #09.015, Section 2 process and is indicated if you are a target of illegal IRS CIVIL or CRIMINAL enforcement.

- 2.6. If you are doing this a part of the Path to Freedom Process, print out and complete the following except for the notary and witness signatures:

*Certificate/Proof/Affidavit of Service*, Form #01.002  
<https://sedm.org/Forms/01-General/CertificateOfSvc.zip>

- 2.7. Take this form to a notary public and:
  - 2.7.1. Sign section 8 in the presence of the notary.
  - 2.7.2. Have them sign Form #01.002.
  - 2.7.3. Keep the certificate of service and have then mail off the completed form.
- 2.8. Attach this form as an exhibit to your tax collection response correspondence or after you have completed the Path to Freedom process.
- 2.9. NOTE: The term “Private Identification Number” on this form means:
  - 2.9.1. Is PRIVATE property of you as the issuer who use is controlled only by you.
  - 2.9.2. Has the same NUMERIC value as a STATUTORY Social Security Number but the label gives it a different meaning and context.
  - 2.9.3. Commercial or legal enforcement use is subject to the usage restrictions found in our:  
*Injury Defense Franchise, and Agreement*, Form #06.027  
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>
  - 2.9.4. When the term is used on this site, it is ordinarily used in places where a “Social Security Number” is requested.
  - 2.9.5. It is defined as an identifying number used by those who:
    - 2.9.5.1. Do not have a civil statutory states or civil status, such as a NOT statutory “taxpayers”

- 2.9.5.2. Are not subject to any part of the Internal Revenue Code or any other civil statutory law, and who retain all of the constitutional protections and common law rights and surrender none in exchange for civil statutory privileges of any kind.
- 2.9.6. Since those submitting government forms are the ONLY witness and the only signer on the form, they have a First Amendment Right to define words they use in their own speech, and to avoid legally or politically associating with any and every government. The Private Identification Number does that.
- 2.9.7. The same effect can be derived using the Tax Form Attachment, Form #04.201, in which we defined the terms on the form to remove any connection with civil STATUTORY law and make the submission into a common law petition.  
<https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>
- 2.9.8. The reason we must take this approach is the following:
- 2.9.8.1. *Why You Aren't Eligible for Social Security*, Form #06.001;  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
- 2.9.8.2. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
- 2.9.8.3. The Constitutional Avoidance Doctrine of the U.S. Supreme Court, which say:

*The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:*

[...]

*6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.* FN7 *Great Falls Mfg. Co. v. Attorney General*, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; *St. Louis Malleable Casting Co. v. Prendergast Construction Co.*, 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.  
 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

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FOOTNOTES:

FN7 *Compare Electric Co. v. Dow*, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.

- 2.10. Mail the form to the SAME address as IRS Form 8822 gets mailed. Check that address on their website:

<https://www.irs.gov/forms-pubs/about-form-8822>

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

- 3.1. *Identity Theft Affidavit*, Form #14.020-expanded version of IRS Form #14039.  
<https://sedm.org/Forms/14-PropProtection/f14039.pdf>
- 3.2. *Path to Freedom*, Form #09.015, Section 2  
<https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>
- 3.3. *About IRS Form 56*, Form #04.204  
<https://sedm.org/Forms/04-Tax/2-Withholding/Form56/AboutIRSForm56.htm>
- 3.4. IRS Form 14039: Identity Theft Affidavit  
<https://www.irs.gov/pub/irs-pdf/f14039.pdf>
- 3.5. IRS Form 56: Notice Concerning Fiduciary Relationship  
<https://www.irs.gov/pub/irs-pdf/f56.pdf>
- 3.6. IRS Form 2848: Power of Attorney

<https://www.irs.gov/pub/irs-pdf/f2848.pdf>

# NOTICE OF CHANGE OF ADDRESS AND POWER OF ATTORNEY

## PURPOSE OF THIS FORM:

1. To notify government tax collection agencies of the proper address to mail specific communications and notices but not ALL notices.
2. To notify government tax collection agencies of the proper filer for all tax returns.
3. To lodge an advanced criminal complaint and demand to prosecute all those filing information returns against the Submitter of this form.
4. To notify government tax collection agencies of the consequences of a failure or refusal to prosecute all filers of information returns against the Submitter of this form or to violate this submission or abuse the information about the Submitter for a commercial purpose.

This form is submitted in lieu of IRS Forms 8822 and 2848 and Form 56 because those forms are for PUBLIC statutory "taxpayers" under [26 U.S.C. §7701\(a\)\(14\)](#) and "persons" under [26 U.S.C. §6671\(b\)](#) and [§7343](#) of which the PRIVATE Submitter does not satisfy the definition and therefore is purposefully excluded, and because they do not satisfy the many purposes of this form. For the difference between PRIVATE and PUBLIC status for tax purposes, see:

[Property View of Income Taxation Course](#), Form #12.046; <https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>

If this form is attached to or included with communications from the IRS or state revenue agency that was wrongfully sent to the Submitter because it VIOLATES this notice, then it ALSO constitutes:

1. A formal LEGAL NOTICE AND DEMAND to CEASE AND DESIST all further injurious and illegal communication as documented herein.
2. Constructive consent under [U.C.C. §2-206](#) to receive the commercial "benefit" of the use of our services and private property in responding to your violative communication and illegal enforcement actions.
3. Constructive consent under [U.C.C. §2-206](#) by the Real Party in Interest, which is the Secretary of Treasury, to be sued under the terms of this notice and agreement in the forum that the agreement designates. This notice and agreement also PREVENTS removal of any such lawsuit into a federal court and defines the choice of law to exclude civil privileges or franchise statutes such as the Internal Revenue Code. Any court accepting or protecting such a removal from state to federal court also hereby consents to this agreement and is also guilty of criminal identity theft as documented herein. Notice to the agent is notice to the principal.

If the Recipient of this form REALLY wanted people to obey the law, they would provide a similar form to prevent the identity theft that it documents. The fact that the Recipient does NOT provide such a form is proof that they WANT people disobeying the law and believing things about government jurisdiction that simply are NOT true and never have been true.

By NO MEANS may this communication be interpreted as an attempt to evade responsibility to pay for any CIVIL SERVICE which I specifically and individually asked for in writing signed under penalty of perjury. It would be hypocritical of me to expect you to take responsibility for the damage you and your property cause me without being willing to take complete, exclusive, and personal responsibility for supporting myself and all my choices and actions. The fact of the matter is, I have asked for NOTHING from you but to be LEFT ALONE as justice itself requires, and simply leaving me alone and NOT providing any CIVIL services, privileges, or "benefits" costs you nothing. And if you won't leave me alone, there is no reason I would want to hire you to protect me from others who won't leave me alone CIVILLY. If you believe I have requested in writing to receive any government service which is authorized to be offered where I physically live and which I not only asked for, but which I CONTINUE to want and need and am able to QUIT, then please bill me and I will pay the bill. These realities are explained in:

[How to: The BEST Way to LAWFULLY Reject ANY and ALL Benefits in Court that is Unassailable](#), SEDM  
<https://sedm.org/the-best-way-to-lawfully-reject-any-and-all-benefits-in-court-that-is-unassailable/>

The only thing you offer at this time is an unconscionable contract with grossly prejudicial terms that literally STEALS either all my property or every aspect of controlling it that I value, most notable of which is the right to exclude the government from using, taxing, benefitting from, or controlling private property that I have hurt no one with. That unconscionable contract is called "weaponization of government" as defined in:

[Disclaimer](#), Section 4.30; Weaponization of Government; <https://sedm.org/disclaimer.htm#4.30. Weaponization of government>

An earlier more honest and honorable U.S. Supreme Court spoke on this subject:

*"The constitutional right [Form #10.015] against unjust taxation is given for the protection of private property [Form #12.046], but it may be waived by those affected who consent [Form #05.003] to such action to their property as would otherwise be invalid [or even ILLEGAL or CRIMINAL]."*  
*[Wight v. Davidson, 181 U.S. 371 (1901)]*

A mistake on a tax form through legal ignorance does not constitute [CONSENT](#) which can create an actual intended liability. The amounts paid are recoverable when paid under protest per [28 U.S.C. §1346](#) when claimed within the statute of limitations. The consent described above is further defined below:

[How State Nationals Volunteer to Pay Income Tax](#), Form #08.024;  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

## SECTION 1: SUBMITTER NAME

None of the information provided in this section may be used for any commercial purpose on the part of the government, shared with any other agency of the government, or used in violation of this submission. Penalties will ensue if it is.

Description	Enclosure description
1.1. Name of NONTAXPAYER	
1.2. Private Identification Number	(Not a lawfully issued Social Security Number but has the same numeric value. Commercial or legal enforcement use is licensed use per <a href="#">Injury Defense Franchise and Agreement</a> , Form #06.027 mentioned

	below. Provided only to help you locate records in your database with an ILLEGALLY issued SSN so they can be deleted and not used for enforcement purposes.)
1.3. Last address used by the collection agency	
1.4. Correct address for non-commercial communications with NONTAXPAYER	
1.5. Correct address for commercial communications with TAXPAYER	Secretary of the Treasury's office, who is the exclusive owner and issuer of the identifying number and therefore the person responsible for all uses and obligation associated with the property.
1.6. Email address for NONTAXPAYER correspondence	

## SECTION 2: ENCLOSURES

Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	IRS Form 14039: <u>Identity Theft Affidavit</u> , Form #14.020; <a href="https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf">https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf</a>	Optional
<input type="checkbox"/>	IRS Form 56: Notice Concerning Fiduciary Relationship	Optional
<input type="checkbox"/>	Other (please specify): _____	Optional

## SECTION 3: AUTHORIZED USES OF NONTAXPAYER IDENTIFYING INFORMATION PROVIDED

The mailing address provided is ONLY for use in mailing correspondence relating to:

- All communication that says "Penalty for PUBLIC use \$1,000,000" on the outside of the envelope. If it does not say this, it will be rejected.
- Envelopes which do NOT have the "Penalty for Private Use \$300" warning on the front of them. All such correspondence cannot be sent to PRIVATE people such as the Submitter.
- Communication with "nontaxpayers" not subject to the Internal Revenue Code. Any attempt to send mail to the address provided shall constitute a formal and official acknowledgement that the recipient is NOT a CIVIL statutory "taxpayer", "person", or "individual" subject to the Internal Revenue Code.
- Court admissible evidence disproving any portion of this correspondence signed under penalty of perjury and including the service of process address and the legal birthname of the party signing. Any correspondence not so signed and or not directly admissible in court shall be sent back.
- Refunds of ALL amounts withheld, all of which are ILLEGALLY withheld. Submitter is a "nonresident alien" not engaged in a "trade or business" all of whose earnings are a foreign estate per 26 U.S.C. §7701(a)(31) and whose earnings are non-reportable. As such, no backup withholding is authorized under 26 U.S.C. §3406. This submission shall constitute a claim for return of ALL funds paid to the government under the authority of the Internal Revenue Code. For details on the authority for such a claim, see: 1040NR Attachment, Form #09.077 <https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>
- Information about criminal prosecutions of those filing information returns against the Submitter.
- Request for the Submitter to act as a witness in court against the filers of false information returns against him/her.

Use of the mailing address provided or ANY personal information provided by or about the Submitter constitutes consent to abide by the following agreement by those in receipt of this notice. Notice to the agent is notice to the principal:

Injury Defense Franchise and Agreement, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

Any other use of the mailing address or personal information provided is an UNAUTHORIZED use subject to the damages described in the above document and results in CRIMINAL IDENTITY THEFT as documented in:

Government Identity Theft, Form #05.047; <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

If the Recipient believes these terms are unsatisfactory, they are the same methods of entrapment you use against the Submitter:

- Recipient refuses to provide phone support without providing a Taxpayer Identification Number, which means that NONTAXPAYERS without a TAXPAYER Identification Number are refused help.
- Recipient refuses to process claims for refund that are provided without Taxpayer Identification Numbers, which means that NONTAXPAYERS without a TAXPAYER identification Number are refused refunds and remedies.
- Recipient refuses to provide forms or instruction manuals for those who are NONTAXPAYERS.
- Recipient refuses to provide any administrative remedies whatsoever for NONTAXPAYERS and ignores all NONTAXPAYER correspondence.
- Recipient refuses to provide a box for "Nontaxpayer" in the status field of ALL tax forms.

In effect, you COMPEL people to be "customers" of your protection racket and to illegally and criminally bribe you to procure the constitutional right to simply be left alone and have their PRIVATE property left alone, which is the very definition of "justice" itself:

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

PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

**"Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests of others, and, as far as possible, hinders such interference on the part of others.** This virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding

number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right."  
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]

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

"Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**"  
[Prov. 3:30, Bible, NKJV]

"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.**"  
[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

It's ILLEGAL and UNCONSTITUTIONAL to turn "justice" into a franchise or a privilege among nonconsenting parties. The confluence of all the unconstitutional, injurious, illegal, discriminatory, and prejudicial treatment of NONTAXPAYERS is that they are deprived of equal treatment and TERRORIZED. Thus, you are penalizing those claiming the constitutional right of PRIVATE property and PRIVATE rights, the protection of which being the very reason the government was created in the FIRST place. All statutory TAXPAYERS are PUBLIC rather than PRIVATE. According to the Declaration of Independence, the "pursuit of happiness" is defined as the right to ABSOLUTELY own PRIVATE property. By refusing to enforce PRIVATE property rights of NONTAXPAYERS, you are denying them happiness guaranteed by that Declaration. Its high time that you suffered the same kind of treatment by your "customers" that you inflict them with. The nature of illegal duress I am under is summarized in:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005  
<https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

#### SECTION 4: NOTICE OF FIDUCIARY RELATIONSHIP AND POWER OF ATTORNEY

The only proper "taxpayer" under the Internal Revenue Code is the United States federal corporation. All statutory "taxpayers", "persons", "individuals", etc are merely "agents" and/or public officers of said corporation. It is impossible to even earn reportable statutory "income" WITHOUT being such a public officer, per [26 U.S.C. §6041\(a\)](#). This is exhaustively proven in the following:

1. The "Trade or Business" Scam, Form #05.001  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
2. Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, form #05.008  
<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>
3. Who are "Taxpayers", and Who Needs a "Taxpayer Identification Number", Form #05.013  
<https://sedm.org/Forms/05-MemLaw/WhoAreTaxpayers.pdf>
4. Proof that There Is A "Straw Man", Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

Consequently, the ONLY Real Party in Interest for income tax collection purposes is the United States federal corporation described in [28 U.S.C. §3002\(15\)\(A\)](#). The U.S. Supreme Court confirmed in [Downes v. Bidwell, 182 U.S. 244 \(1901\)](#) that the income tax extends wherever the GOVERNMENT extends, and not the GEOGRAPHY. I have to join the GOVERNMENT as its agent to be a "taxpayer". I do NOT consent or volunteer to act as a Representative or Public Officer or "Resident Agent" of said corporation OUTSIDE of the only remaining Internal Revenue District, which is the District of Columbia per [26 U.S.C. §7701\(a\)\(9\)](#), (a)(10), [4 U.S.C. §110\(d\)](#), and [U.C.C. §9-307](#) ("The United States is located in the **District of Columbia**"). See:

How State Nationals Volunteer To Pay Income Tax, Form #08.024;  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

As such, the only statutory "TAXPAYER" and "person" ([26 U.S.C. §6671\(b\)](#) and [7343](#)) and Proper Party to act as the Authorized Representative in all income tax collection matters relating to the use of government owned ([20 C.F.R. §422.103](#)), government granted, and government issued STATUTORY numbers is the Secretary of the Treasury. It is a criminal offense to use public property such as government issued numbers and Social Security Cards as an EXCLUSIVELY private party, which is what I am and always HAVE BEEN for the purposes of income tax. Henceforth, the ONLY party responsible for the use of GOVERNMENT PROPERTY, such as PUBLIC STATUTORY SSNs, TINs, Social Security Cards, is the Secretary of the Treasury and NOT the Submitter. This is documented in:

Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205;  
<https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>.

The following types of correspondence should be sent ONLY to the Secretary of Treasury, who is responsible for ALL government property and the damages that it's use causes to private parties such as myself:

1. All correspondence relating to tax liability, assessments, or payments.
  2. All correspondence that says "Penalty for Private Use \$300" on the envelope. The implication is that the recipient is a PUBLIC officer on official business, and I'm telling you now that I am NOT such a public officer.
  3. All correspondence that uses a government issued STATUTORY identifying number such as an SSN, TIN, ITIN, etc. All such numbers have been RETURNED to their rightful owner, which is the government, and do not belong to the Submitter.
  4. All correspondence addressed to an all CAPS rendition of the lower case version of the birth name of the Submitter in the connection with the STATUTORY SSN or TIN "franchise mark". Submitter hereby certifies DOES NOT describe him or her.
- Proof That There is a "Straw Man", Form #05.042; <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>



All of the Secretary of Treasury's authority to write the regulations governing the IRS under [5 U.S.C. §301](#) comes from his ownership, and stewardship over said PUBLIC property and his RESPONSIBILITY and LIABILITY for the damages it causes to people like me when it is used for tax collection against anyone OTHER than the government itself. See Article 4, Section 3, Clause 2 of the Constitution and [26 U.S.C. §7805\(a\)](#) and the following for proof:

1. Challenging Jurisdiction Workbook, Form #09.082; <https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>.
2. Property View of Income Taxation Course, Form #12.046; <https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>

It is CRYSTAL clear to me at this point that government only protects its own PUBLIC property and offices and therefore narcissistically doesn't give a damn about anyone but itself, unless I claim surety for an office that it owns (without compensation that I and not you determine) and thus effectively consent to become government chattel in the process. That process of consent is called "effectively connecting" on the 1040NR form. Government is COMPLETELY unaccountable to the public in any meaningful way based on the following proof. It thus leaves me no rational choice but to divorce the state CIVILLY and stop funding such madness and tyranny. There is no reason I would want to hire a security guard called "government" to protect me that refuses to even be accountable to protect me from ITSELF. That would be true insanity that only lemmings jumping off a cliff would consider:

Your Irresponsible, Lawless, and Anarchist Beast Government, Form #05.054  
<https://sedm.org/Forms/05-MemLaw/YourIrresponsibleLawlessGov.pdf>

I hope you at least prove me wrong by honoring my PRIVATE constitutional right to CIVILLY disassociate under the First Amendment instead of ONLY statutory civil PUBLIC privileges that you can use to rape and enslave me. In obedience to the laws of my religion and as a protected religious practice, I therefore hereby abandon any claim, duty, or responsibility under the PRIVILEGES of office or agency on behalf of the Secretary under the Internal Revenue Code because it is a CRIME to impersonate a public officer without a lawful oath or appointment, and ONLY public officers are allowed to execute the law, interpret it, handle, pay, or accept public funds. [18 U.S.C. §912](#). Note that "executing" the law as indicated below INCLUDES OBEYING it:

*"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."*  
[*United States v. Harris*, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

*"All the powers of the government [including ALL of its civil enforcement powers, against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with private individuals."*  
[*Osborn v. Bank of U.S.*, [22 U.S. 738](#) (1824)]

*"The power to 'legislate generally upon' life, liberty, and property, as opposed to the 'power to provide modes of redress' against offensive state action, was 'repugnant' to the Constitution. Id., at 15. See also *United States v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190 U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
[*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

All claims for return of my PRIVATE funds unlawfully withheld and paid originates from the following, mentioned in Section 3, Item 5:

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

The proper party to act on behalf of the "taxpayer" fiction you are wrongfully and CRIMINALLY attributing to me is NOT me, but the Secretary of the Treasury. The Internal Revenue Service has NO STATUTORY AUTHORITY to even EXIST and "services" only people INTERNAL to the Department of Treasury as a Bureau of the Treasury! See the amazing proof for yourself:

Origins and Authority of the Internal Revenue Service, Form #05.005  
<https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf>

I also noticed that the IRS Form 2848 requires the signature of all those receiving power of attorney. You might falsely claim that the Secretary of the Treasury ALSO has to give his permission for THIS power of attorney for the same reason. The fact of the matter is, however, that you have essentially:

1. Assigned ME power of attorney over a dead fiction of law and public office called "taxpayer" without my express consent.
2. Interfered with repeated efforts by me to abandon the office. . .and
3. Refused to recognize or aid any attempt to quit the office.

As such, the duties of the statutory civil "taxpayer", "person", "citizen", and "resident" public office straw men and fictions of law are being ILLEGALLY forced against me. This makes you complicit and a co-conspirator in misprision of felony and accessory after the fact in violation of 18 U.S.C. §3 and 4. Under the concept of [equal protection and equal treatment](#), I have an equal right to use the same process of compelled offices against the party most responsible for doing the same to me, which is the Secretary. Furthermore, the Secretary CANNOT abandon his authority and duty under [26 U.S.C. §7805\(a\)](#) to manage and TAKE FULL LEGAL RESPONSIBILITY FOR the property of the department, INCLUDING its "public offices" (as franchises), CIVIL STATUTORY "franchise marks" (SSN and TIN) representing and LICENSING such offices (See [FTC Franchise Rule Compliance Guide](#)), and all of the consequences of their non-consensual and even CRIMINAL use (Form #04.205; <https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>) or delegate those powers or responsibilities to any third party, including myself, and ESPECIALLY not without my consent. Until such duress on his part by omission is eliminated, all I am permitted to do is act as his compelled agent while HE is holding a gun in my back. If someone holds a gun in your back and orders you to rob the bank, who is legally responsible for robbing the bank?

*"An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; it creates no office; it is, in legal contemplation, as inoperative as though it had never been passed."*  
[*Norton v. Shelby County*, [118 U.S. 425](#) (1886)]

Under the concept of delegated powers, the government cannot be delegated any power, including the right to compel me to fill a public office fiction called "taxpayer", that the people do not also individually possess. To wit

*"The question is not what power the federal government ought to have, but what powers, in fact, have been given by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members." (Congress)*  
*[U.S. v. William M. Butler, 297 U.S. 1 (1936)]*

The collective "We the People" has to get its authority from a natural source, which is me, or else it is exercising supernatural or superior or even god-like powers in violation of the First Amendment and the [Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B](#). Hence, any arguments that I cannot do this to the Secretary without HIS consent as the recipient of the office he ALREADY voluntarily holds is really just an admission to me that that you cannot do it to ME EITHER without violating the Thirteenth Amendment prohibition against involuntary servitude. Peonage, including peonage to pay off public debt as a statutory "taxpayer" public officer (Form #05.008; <https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>) is a CRIMINAL offense per [18 U.S.C. §1581](#). All such attempts to compel me to fulfill the duties of the public office fiction called "taxpayer" on your part also constitute criminal identity theft and you stipulate this fact into the administrative record by your failure to deny WITH EVIDENCE pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#) and the corresponding state court rule. Your criminal and illegal and injurious techniques and unconstitutional presumptions (that violate due process of law per Form #05.017, <https://sedm.org/Forms/05-MemLaw/Presumption.pdf>) to engage in said identity theft are exhaustively described in the following document. This document will be used to prosecute your FRAUD and theft upon me and is stipulated by all parties to this notice and agreement into evidence in any legal proceeding to enforce this legal notice and demand:

[Government Identity Theft](#), Form #05.046  
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

## SECTION 5: CRIMINAL COMPLAINT AGAINST ALL INFORMATION RETURNS FILED AGAINST THE SUBMITTER

Recipient is hereby notified that all information returns filed against the Submitter are false and fraudulent. Filers of these false information returns have been notified of their error and willfully and criminally continue to file these false information returns. Submitter hereby demands that the IRS prosecute all filers of said false information returns under [26 U.S.C. §7207](#).

The details reason and justification for the fact that these information returns are false and fraudulent is described in the following forms incorporated herein by reference:

1. [W-2CC](#), Form #04.304; <https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>
2. [1099-CC](#), Form #04.309; <https://sedm.org/Forms/04-Tax/3-Reporting/Form1099-CC-Cust/Form1099-CC.pdf>
3. [The "Trade or Business" Scam](#), Form #05.001  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
4. [Correcting Erroneous Information Returns](#), Form #04.001  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
5. [Corrected Information Return Attachment Letter](#), Form #04.002  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrectedInfoReturnLetter.pdf>

## SECTION 6: CONSEQUENCES OF FAILURE TO PROSECUTE ALL FILERS OF INFORMATION RETURNS AGAINST THE SUBMITTER OR TO VIOLATE THIS CHANGE OF ADDRESS AND POWER OF ATTORNEY

The following activities in violation of this Submission shall constitute constructive consent to the [Injury Defense Franchise and Agreement](#), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>:

1. Any and all correspondence sent to the Submitter that is NOT authorized.
2. Any collection activity directed against OTHER than the Real Party in Interest described in section 4. This includes but is not limited to statutory liens and statutory levies.
3. Any use of a government identifying number in connection with the Legal Birthname of the Submitter.

All of the above activities interfere with the use or management of the PRIVATE property of the Submitter and constitutes a legal trespass against such property cognizable under the common law and the Constitution without the need for statutes. Ownership of PRIVATE property is the origin of the Constitutional right of the Submitter to place conditions upon its use and deny any and all others, including governments, the BENEFIT of the use of said property. PRIVATE property ownership is also the basis for making this offer to contract with the government and all of its agents in relation to the USE of said property.

**"PROPERTY. Rightful dominion over external objects; ownership; the *unrestricted and exclusive right to a thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude every one else from interfering with it.* Mackeld. Rom. Law, § 265.**

*Property is the highest right a man can have to anything; being used for that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy. Jackson ex dem. Pearson v. Housel, 17 Johns. 281, 283.*

*A right imparting to the owner a power of indefinite user, capable of being transmitted to universal successors by way of descent, and imparting to the owner the power of disposition, from himself and his successors per universitatem, and from all other persons who have a spes successions under any existing concession or disposition, in favor of such person or series of persons as he may choose, with the like capacities and powers as he had himself, and under such conditions as the municipal or particular law allows to be annexed to the dispositions of private persons. Aust. Jur. (Campbell's Ed.) §1103.*

**The right of property is that sole and despotic dominion which one man claims and exercises over the external things of the world, in total exclusion of the right of any other individual in the universe. It consists in the free use, enjoyment and disposal of all a person's acquisitions, without any control or diminution save only by the laws of the land. 1 Bl. Comm. 138; 2 Bl. Comm. 2, 15.**  
*[Black's Law Dictionary, Second Edition, p. 955]*

Submitter hereby certifies that any and all property protected by this Submission is exclusively private, absolutely owned, and that there are no moieties or sharing of ownership with any other parties. Hence, he/she is the ONLY person eligible to place conditions upon its use or to deny the government use of the property. For details on the absolute, perpetual legal separation between PUBLIC and PRIVATE property, and the government's MAIN purpose of creation being to perpetuate that separation and thereby protect PRIVATE property, see and rebut:

[Separation Between Public and Private](#), Form #12.025; <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>.



A so-called "government" that makes a BUSINESS or "TRADE OR BUSINESS" out of alienating rights that the Declaration of Independence (which is Organic Law per 1 Stat. 1) says we are not ALLOWED to consent to give away makes a de jure government into a de facto government and a THIEF. That de facto THIEF government is described in:

[De Facto Government Scam](https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf), Form #05.043; <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

The legal consequence of a FAILURE to follow this Change of Address and Power of Attorney are the following:

1. Damages described in:  
[Injury Defense Franchise and Agreement](https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.
2. A surrender of official, judicial, and sovereign immunity for all those who receive the "benefit" of the property STOLEN under this submission in accordance with item 1 above.
3. Agreement to try the case against you in any court at the discretion of the Submitter and NOT in a federal court in accordance with item 1 above.
4. A trespass under the constitution and common law upon absolutely owned private property.
5. Willfully filing or protecting the filing of knowingly false information returns. [26 U.S.C. §7207](#).
6. Causing the Submitter to non-consensually and criminally impersonate a public officer called a "taxpayer", "person", or "individual", [18 U.S.C. §912](#).
7. Causing the Submitter to non-consensually and criminally impersonate a STATUTORY U.S. Citizen ([8 U.S.C. §1401](#) and [8 U.S.C. §1101\(a\)\(22\)\(A\)](#)) under [18 U.S.C. §911](#).
8. CRIMINAL grand theft.
9. Unlawful conversion of absolutely owned property from PRIVATE to PUBLIC without the consent of the owner. [18 U.S.C. §654](#)
10. A Fifth Amendment taking without compensation. The compensation demanded is return of all funds withheld and adherence to the [Injury Defense Franchise and Agreement](https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.
11. Misprision of felony, [18 U.S.C. §4](#), because a crime has been reported with the false information returns and you ignored it.
12. Accessory after the fact, [18 U.S.C. §3](#), because a crime has been reported with the false information returns and you ignored it.
13. [18 U.S.C. §1030](#): Fraud and related activity in connection with computers. Information maintained about me, if it includes a SSN, TIN, ITIN, indicates reportable earnings, or indicates that I am a statutory "taxpayer", "person", "individual" is FRAUDULENT.
14. Identity theft, in violation of the following criminal statutes:
  - 14.1. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#): Evidence, Procedure, and Certification for payments
  - 14.2. [42 U.S.C. §408\(a\)\(7\)](#): Penalties
  - 14.3. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features, and information
  - 14.4. [18 U.S.C. §1028A](#): Aggravated Identity Theft

## SECTION 7: DEFINITIONS OF KEY TERMS AND GOVERNING LAW

Legal terms used on this form shall be defined as described in:

1. [Tax Form Attachment](https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf), Form #04.201, Section 4; <https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>
2. [Disclaimer](https://sedm.org/disclaimer.htm), Section 4; <https://sedm.org/disclaimer.htm>

The entirety of the above forms is incorporated herein by reference. They are not expressly included in order to shorten this submission and thereby attract more attention to it.

This form and all attachments shall NOT be construed as a consent or acceptance of any proposed government "benefit", any proposed relationship, or any civil status under any government law per [U.C.C. §2-206](#). It instead shall constitute a COUNTER-OFFER and a SUBSTITUTE relationship that nullifies and renders unenforceable the original government OFFER and ANY commercial, contractual, or civil relationship OTHER than the one described herein between the Submitter and the Recipient. See [U.C.C. §2-209](#). The definitions described above shall serve as a SUBSTITUTE for any and all STATUTORY definitions in the original government offer that might otherwise apply. Parties stipulate that the ONLY "Merchant" (per [U.C.C. §2-104\(1\)](#)) in their relationship is the Submitter of this form and that the government or its agents and assigns is the "Buyer" per [U.C.C. §2-103\(1\)\(a\)](#).

Pursuant to [U.C.C. §1-202](#), this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to the Recipient of all the terms and conditions exclusively governing their commercial relationship and shall be the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership by the Submitter of him/her self and his/her PRIVATE property implies the right to exclude ALL others from using or benefitting from the use of his/her exclusively owned property and to control ALL uses of such property. All property held in the name of the Submitter is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government. Any other commercial use of any submission to any government or any property of the Submitter shall be stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional taking in violation of the Fifth Amendment, and a violation of due process of law.

The authority to make this kind of law and agreement comes from the same source as GOVERNMENT authority to offer commercial franchises such as the "trade or business"/public officer franchise ([Form #05.001](#)). The origin of ALL of that authority is loans of property with strings attached. The borrower or recipient is always servant to the lender or Merchant. Prov. 22:7. Grants or loans of property are the basis for ALL government franchises, as are private franchises such as this one used as a defense AGAINST the illegal or non-consensual enforcement of franchises. This is proven in:

[Government Instituted Slavery Using Franchises](https://sedm.org/Forms/05-MemLaw/Franchises.pdf), Form #05.030; <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

All franchises are created with grants or loans of property with CIVIL legal conditions or strings attached. Those using or benefitting from such PUBLIC property in connection with otherwise private property are treated as agents and officers of the grantor or lender. If the grantor is the government, then they are treated as civil or public officers or agents. Such an officer is, after all, someone in charge of the property of the public:

**"... the term "franchise" has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control."**  
*[American Jurisprudence 2d, Franchises, §1: Definitions (1999)]*

**"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either**

<sup>1</sup> Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder. A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. Brandon v. County of Pinellas (Fla App), 141 So.2d. 278.

great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public**, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.

[*Black's Law Dictionary*, Fourth Edition, p. 1235]

"The principle is invoked that **one who accepts the benefit of a statute cannot be heard to question its constitutionality**. *Great Falls Manufacturing Co. v. Attorney General*, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; *St. Louis, etc., Co., v. George C. Prendergast Const. Co.*, 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351."

[*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

This form shall function as a substitute for the statutes the government offers private parties as a way to illegally entice them to volunteer to become public officers, and it is the ONLY remedy available between the parties if you accept or STEAL commercial benefits, money, or property, or my time from me. If I can be made your public officer SLAVE by ME accepting YOUR property, then YOU can be made MY PRIVATE SLAVE by accepting a loan of MY PRIVATE property because we are all equal. This submission therefore defines a contract to guarantee restitution for your inaction in addressing the criminal and injurious enforcement or actions of both you and those who file any information return reports against me as public officers called "withholding agents" under [26 U.S.C. §7701\(a\)\(16\)](#).

"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 the Government to make restitution to the rightful owner** under the Tucker Act and this court has jurisdiction to entertain the suit. *90 Ct.Cl. at 613, 31 F.Supp. at 769.*"

[*Gordon v. U. S.*, 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl. 1981)]

"The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer's rights. **What was said in the State Bank Case applies with equal force to this situation. 'An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.'**"

[*Bull v. United States*, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421]

Under the concept of equal protection and equal treatment, the Submitter is using the SAME tactics to create an anti-franchise franchise that makes the government HIS PRIVATE officer and agent under the terms of the *Injury Defense Franchise and Agreement*, Form #06.027 and kidnaps the legal identity of all those benefitting and transports it to any place the Submitter decides to file an action to recover the equal consideration it demands. It is a maxim of law that debt and contract are not territorial. The "benefits"/PRIVATE property/consideration that creates the contract is all the demands you place on my PRIVATE property, including my time and my identity and any associated tax obligations. All such uses are commercial uses and constitute a waiver of official, judicial, and sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and an acceptance of the terms of the *Injury Defense Franchise and Agreement*, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>. Any attempt to exempt the government from being subject to the same method of acquiring rights by us as they use against others is an unconstitutional Title of Nobility that makes the government into an unconstitutional religion.

## SECTION 8: SIGNATURE OF SUBMITTER

<b>Submitter signature:</b>	I certify under penalty of perjury from without the "United States" in accordance with <a href="#">28 U.S.C. §1746(1)</a> that the information provided on this form is true, correct, and complete to the best of my knowledge and ability. Remedy for perjury may only be pursued in a state (and NOT federal) court under the common law and NOT statutory civil law.  _____  Signature	<b>Date signed:</b>	
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