

ABOUT SSNs AND TINs ON GOVERNMENT FORMS AND CORRESPONDENCE

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1 **1 Introduction**

2 It is VERY important that we fully understand why and how the government uses numbers to identify us both on forms and
3 in their computer systems, why it does this, and all the affects upon our rights. In fact, if you want to discontinue voluntary
4 participation in the federal and state income tax systems, the absolute most important thing you can do is to eliminate all
5 identifying numbers in connection with you. Understanding this can literally mean the difference between being a free
6 person and a government slave.

7 **2 Types of Numbers**

8 The federal government uses two types of identifying numbers:

1 **Table 1: Types of identifying numbers**

<i>Number type</i>	<i>Issuing authority</i>	<i>Issuing agency</i>	<i>Issued to</i>	<i>Instructions</i>	<i>Application form(s)</i>	<i>Notes</i>
Social Security Number (SSN)	20 CFR §422.103	Social Security Administration	Statutory “U.S. citizens” pursuant to 8 U.S.C. §1401; Permanent residents pursuant to 8 U.S.C. §1101(a)(3)		SS-5: Request for Social Security Card	Used to apply for Social security participation. Available only the statutory “U.S. citizens” and permanent residents pursuant to 20 CFR §422.104.
Taxpayer Identification Number (TIN)	26 U.S.C. §6109	Internal Revenue Service	“U.S. persons” pursuant to 26 U.S.C. §7701(a)(30) ONLY. Perjury statement requires you to swear you are a “U.S. person”		W-9: Application for Taxpayer Identification Number	Application says to use Form W-8 instead if you are not a “U.S. person”.
Individual Taxpayer Identification Number	26 U.S.C. §6109 26 CFR §301.6109-1(d)(3)	Internal Revenue Service	Aliens or nonresident aliens who are not “U.S. persons” and are not eligible for Social Security	IRS Publication 1915: Understanding Your Individual Taxpayer Identification Number (ITIN)	W-7: Application for IRS Individual Taxpayer Identification Number (TIN)	An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents. It is a nine-digit number beginning with the number “9”, has a range of numbers from “70” to “88” for the fourth and fifth digits and is formatted like a SSN (i.e. 9XX-7XXXXX). Application must be attached to a valid U.S. return. No tax return will cause application to be rejected. Used in the case of foreign persons who do not qualify for a Social Security Number because not a statutory “U.S. citizen” or permanent resident.

Employer Identification Number (EIN)	26 CFR §301.6109-1(b)	Internal Revenue Service	Businesses who want to engage in federal franchises.	IRS Circular E: Employer's Tax Guide	SS-4: Application for Employer Identification Number	Not eligible for this number if not part of the government. "Employer" defined in 26 U.S.C. §3401 (d) as an entity that has "employees". "Employee" is then defined in 5 U.S.C. §2105 (a), 26 U.S.C. §3401 (c), and 26 CFR §31.3401(c)-1 as a public officer and not a private employee..
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1 No [positive law](#) requires anyone to have or use a [Social Security Number \(SSN\)](#). The Social Security Administration
2 admitted exactly this in a letter they sent to us in response to an inquiry about this subject:

Social Security Administration Letter, Exhibit 1014
<http://sedm.org/Exhibits/EX1014.pdf>

3 All of [Title 42 of the U.S. Code](#) , which has the [Social Security code](#) embedded within it, for instance, is not [positive law](#) ,
4 according to the [legislative notes under 1 U.S.C. §204](#) , so that even if the code required it, it would not be enforceable
5 against anyone without their individual consent in some form. Neither have we ever seen anyone from the government ever
6 allege that specific sections within [Title 42](#) are positive law either. They are simply optional guidance for the average
7 individual, and not "law" as a consequence. To call Social Security a "law" is to establish a state-sponsored religion in
8 violation of the [First Amendment](#) , in fact. See the following for abundant confirmation of this fact:

- 9 1. [Socialism: The New American Civil Religion](#), Form #05.016
10 <http://sedm.org/Forms/FormIndex.htm>
- 11 2. [Great IRS Hoax, Form #11.302](#) , Sections 4.3.13 and 5.4 through 5.4.3.6 for an exhaustive analysis and supporting
12 evidence that backs up this conclusion.

13 Below is the definition of a "[Individual Taxpayer Identification Number](#) (ITIN)" from the [Internal Revenue Code](#) . Keep
14 in mind that all of Title 26 of the U.S. Code, like Title 42, is NOT positive law and obligates no one to do anything except
15 those who consent to be bound by it by occupying a public office within the U.S. government. See [Great IRS Hoax, Form](#)
16 [#11.302](#) sections 5.4 through 5.4.3.6 for further details on this:

17 [26 CFR §301.6109-1\(d\)\(3\)](#)

18 (3) *IRS individual taxpayer identification number –*

19 (i) *Definition.*

20 *The term IRS individual [taxpayer identification number](#) means a taxpayer identifying number issued*
21 *to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing*
22 *requirements under this title. The [term IRS individual taxpayer identification number](#) does not refer to a*
23 *[social security number](#) or an account number for use in employment for wages. For purposes of this*
24 *section, the term alien individual means an individual who is not a citizen or national of the United States.*

25 [IRS Publication 1915](#) says that ITINs may be issued to "aliens" or "nonresident aliens", which implies that the term "alien
26 individual" in the regulation above also includes "nonresident alien individuals" as well.

27 *General Information*
28 *What is an ITIN?*

29 *An ITIN is a tax processing number, issued by the Internal Revenue Service, [for certain resident and](#)*
30 *[nonresident aliens](#), their spouses, and their dependents.*

31 *It is a nine-digit number beginning with the number "9", has a range of numbers from "70" to "88" for the*
32 *fourth and fifth digits and is formatted like a SSN (i.e. 9XX-7XXXXX).*

33 *The ITIN is only available to individuals who are required to have a taxpayer identification number for tax*
34 *purposes but who do not have, and are not eligible to obtain a SSN from the Social Security Administration*
35 *(SSA). [Only individuals who have a valid filing requirement or are filing a tax return to claim a refund of](#)*
36 *[over-withheld tax are eligible to receive an ITIN. Generally a U.S. Federal income tax return must](#)*
37 *[accompany the ITIN application, unless the individual meets one of the "exceptions."](#) (See "Exceptions").*

38 *Caution: Applications for individuals who are requesting an ITIN as a spouse or a dependent of a primary*
39 *taxpayer, must attach a valid U.S. Federal income tax return to the Form W-7. ITINs are issued regardless of*
40 *immigration status because both resident and nonresident aliens may have United States tax return filing and*
41 *payment responsibilities under the Internal Revenue Code.*

42 *[IRS Publication 1915, p. 5, Rev. 9-2007, Catalog Number 22533M;*
43 *SOURCE: <http://famguardian.org/Subjects/PropertyPrivacy/NumericalID/p1915.pdf>]*

1 Consistent with the above, Section 14.1 of the following publication points out the IRS habitually and deliberately confuses
2 "aliens" and "nonresident aliens" in the treasury regulations in order to prevent persons born within and domiciled within
3 states of the Union from claiming the "nonresident alien" status. The above confusion is yet one more example of that
4 deliberate confusion:

Nonresident Alien Position, Form #05.020, Section 14.1
<http://sedm.org/Forms/FormIndex.htm>

5 Those who have quit Social Security consistent with the requirements for being a Member are therefore candidates for
6 requesting and using ITINS and when they file tax returns, are required to attach form W-7 as per IRS Publication 1915 per
7 the above quote from that publication.

8 **3 Interchangeability of SSNs with TINs**

9 The following references govern the interchangeability of Social Security Numbers (SSNs) in place of Taxpayer
10 Identification Numbers (TINs):

11 1. 26 U.S.C. §6109(d):

12 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109](#)
13 [§ 6109. Identifying numbers](#)

14 (d) Use of social security account number

15 The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social
16 Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the
17 identifying number for such individual for purposes of this title.

18 2. 26 CFR §301.7701-11:

19 TITLE 26--INTERNAL REVENUE
20 CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
21 PART 301_PROCEDURE AND ADMINISTRATION--Table of Contents
22 Definitions
23 [Sec. 301.7701-11 Social security number.](#)

24 For purposes of this chapter, the term social security number means the taxpayer identifying number of an
25 individual or estate which is assigned pursuant to section 6011(b) or corresponding provisions of prior law,
26 or pursuant to section 6109, and in which nine digits are separated by hyphens as follows: 000-00-0000. Such
27 term does not include a number with a letter as a suffix which is used to identify an auxiliary beneficiary under
28 the social security program. The terms "account number" and "social security number" refer to the same
29 number.
30 [T.D. 7306, 39 FR 9947, Mar. 15, 1974]

31 3. 26 U.S.C. §6011(b):

32 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart A > § 6011](#)
33 [§ 6011. General requirement of return, statement, or list](#)

34 (b) **Identification of taxpayer**

35 The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by
36 chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.

37 4. 26 U.S.C. §7701(a)(41):

38 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
39 [§ 7701. Definitions](#)

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

1 (41) TIN

2 The term "TIN" means the identifying number assigned to a person under section [6109](#).

3 Based on the above, the term "Social Security Number" appearing on IRS forms does not necessarily imply the Social
4 Security Number issued pursuant to the Social Security Act. Instead, it can mean an IRS issued number instead.

5 **4 Who owns the Number and why you don't "have" a number**

6 First of all, based on the discussion in section 2 earlier, the only parties who can lawfully be assigned a Social Security
7 Number are federal "employees". The SSN is "public property" owned exclusively by the federal government, as
8 confirmed by the regulations authorizing its issuance:

9 *Title 20: Employees' Benefits*
10 [PART 422—ORGANIZATION AND PROCEDURES](#)
11 [Subpart B—General Procedures](#)
12 [§ 422.103 Social security numbers.](#)

13 *(d) Social security number cards. A person who is assigned a social security number will receive a social*
14 *security number card from SSA within a reasonable time after the number has been assigned. (See §422.104*
15 *regarding the assignment of social security number cards to aliens.) **Social security number cards are the***
16 ***property of SSA and must be returned upon request.***

17 Notice that the above regulation is in Title 20, which is "Employee's Benefits". If you aren't an "employee" as defined in 5
18 U.S.C. §2105, then you can't receive this "benefit".

19 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
20 [§ 2105. Employee](#)

21 *(a) For the purpose of this title, "employee", except as otherwise provided by this section or when specifically*
22 *modified, means an officer and an individual who is—*

23 *(1) appointed in the civil service by one of the following acting in an official capacity—*

- 24 *(A) the President;*
25 *(B) a Member or Members of Congress, or the Congress;*
26 *(C) a member of a uniformed service;*
27 *(D) an individual who is an employee under this section;*
28 *(E) the head of a Government controlled corporation; or*
29 *(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;*

30 *(2) engaged in the performance of a Federal function under authority of law or an Executive act; and*
31 *(3) subject to the supervision of an individual named by paragraph (1) of this subsection while*
32 *engaged in the performance of the duties of his position.*

33 *(b) An individual who is employed at the United States Naval Academy in the midshipmen's laundry, the*
34 *midshipmen's tailor shop, the midshipmen's cobbler and barber shops, and the midshipmen's store, except an*
35 *individual employed by the Academy dairy (if any), and whose employment in such a position began before*
36 *October 1, 1996, and has been uninterrupted in such a position since that date is deemed an employee.*

37 *(c) An employee paid from nonappropriated funds of the Army and Air Force Exchange Service, Army and Air*
38 *Force Motion Picture Service, Navy Ship's Stores Ashore, Navy exchanges, Marine Corps exchanges, Coast*
39 *Guard exchanges, and other instrumentalities of the United States under the jurisdiction of the armed forces*
40 *conducted for the comfort, pleasure, contentment, and mental and physical improvement of personnel of the*
41 *armed forces is deemed not an employee for the purpose of—*

42 *(1) laws administered by the Office of Personnel Management, except—*

- 43 *(A) section 7204;*
44 *(B) as otherwise specifically provided in this title;*
45 *(C) the Fair Labor Standards Act of 1938;*
46 *(D) for the purpose of entering into an interchange agreement to provide for the noncompetitive movement of*
47 *employees between such instrumentalities and the competitive service; or*

(E) subchapter V of chapter 63, which shall be applied so as to construe references to benefit programs to refer to applicable programs for employees paid from nonappropriated funds; or

(2) subchapter I of chapter 81, chapter 84 (except to the extent specifically provided therein), and section 7902 of this title.
This subsection does not affect the status of these nonappropriated fund activities as Federal instrumentalities.

(d) A Reserve of the armed forces who is not on active duty or who is on active duty for training is deemed not an employee or an individual holding an office of trust or profit or discharging an official function under or in connection with the United States because of his appointment, oath, or status, or any duties or functions performed or pay or allowances received in that capacity.

(e) Except as otherwise provided by law, an employee of the United States Postal Service or of the Postal Rate Commission is deemed not an employee for purposes of this title.

(f) For purposes of sections 1212, 1213, 1214, 1215, 1216, 1221, 1222, 2302, and 7701, employees appointed under chapter 73 or 74 of title 38 shall be employees.

Notice also that the definition of "employee" above:

1. Implicitly EXCLUDES private employees or anyone not expressly identified.
2. Includes only appointed or commissioned officers of the United States exercising the sovereign functions of a "public office" in the U.S. government.
3. Does not include what most companies would describe as common law employees.

The only lawful use of "public property", such as a Social Security Number or Social Security Card, is for a "public use". Here is how Black's Law Dictionary very eloquently describes it:

"Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business."
[Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

In effect, the number constitutes a license to act as a government employee or "trustee" over public property. The number can only be used in connection with the official employment duties as a federal "employee". If you are a private party who is not acting in a representative capacity and not exercising the agency of federal employment or private contracts, you cannot lawfully use such a number and you cannot admit to ever having been issued one. The number, which is public property, can only lawfully be assigned to the custody and possession of the federal "employee" or "public officer" while he is acting as a federal "employee" or "public officer", and not to the private individual. It is the same way with private employers, who will often fire their employees if they take company property home for private use. If you use this public property for private use, then:

1. You would be abusing public/government property, the SSN, for private gain. This is a criminal violation of [18 U.S.C. §208\(a\)](#). Only federal "employees" on official duty can use or dispose of public/government property. If you are not on official duty as a federal "employee", then you cannot possess or "have" such a number and cannot truthfully claim to have ever been issued one.
2. You would be embezzling public property and converting it to private use, in violation of [18 U.S.C. §641](#).
3. You would be impersonating a public employee, which is a crime under [18 U.S.C. §912](#):

3 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United*
4 *States or any department, agency or officer thereof, and acts as such, or in such pretended character demands*
5 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*
6 *than three years, or both.*

7 Aside from the above, Webster's Collegiate Dictionary defines the word "have" as follows:

8 *"have. 1 a: to hold or maintain as a possession , privilege, or entitlement <they ~ a new car><I ~ my rights>*
9 *b: to hold in one's use, service, regard, or at one's disposal <the group will ~! enough tickets for everyone>; . . .*
10 *2. To feel obligation in regard to --usu. used with an infinitive with to <we ~ things to do> . . . 3: to stand in a*
11 *certain relationship to <~ enemies>.*
12 *[Webster's Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 556]*

13 In order to "have" a number:

- 14 1. You must be able to control the use of the number by all those who use it. "Ownership" implies FULL and
15 EXCLUSIVE control. All uses of the number must require your consent, in accordance with the Privacy Act, [5 U.S.C.](#)
16 [§552a](#)(b). Otherwise, it is "their" number and not "yours". Remember: "The" and "IRS" together spells "THEIRS".
17 Everything you "think" you own is really "THEIRS" when you use "their" numbers.
- 18 2. It's use must provide a definite benefit to you personally that is contractually and legally protected. Social security
19 benefits are not contractually or legally protected, according to the Supreme Court, and therefore, they are not
20 necessarily "benefits".
- 21 3. It must be in connection with an "entitlement or privilege". It is not a "privilege" to be tracked by IRS computers and
22 be terrorized and harassed to illegally pay bribery money to a bloated government that does not respect your rights or
23 obey the Constitution. It's a "liability" and not a "privilege".

24 Since [Social Security Numbers](#) (SSNs) and [Taxpayer Identifications Numbers](#) (TINs) do not fit any of the above criteria in
25 the context of taxation, then they cannot be described as "your" number. The Supreme Court, in fact, agreed with these
26 conclusions when it said in [Flemming v. Nestor, 363 U.S. 603 \(1960\)](#) that Social Security is not a contract and receipt of
27 benefits is not a "right".

28 *"We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to*
29 *say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional*
30 *restraint."*
31 *[Flemming v. Nestor, [363 U.S. 603 \(1960\)](#)]*

32 Without an contractual entitlement and guarantee, then there is no definite or certain "benefit", which means that one
33 cannot "have" any right or entitlement to anything by virtue of having such a number. Consequently, when one is asked
34 what is "your" number, one can honestly respond by saying:

35 *"I don't have one. Any number the government might have associated me with was involuntary and compelled*
36 *and I have asked them repeatedly to eliminate this form of 'compelled association' in violation of the [First](#)*
37 *[Amendment](#). The fact that you won't amounts to identity theft, kidnapping, and conspiracy against rights in*
38 *violation of the Constitution and [18 U.S.C. §241](#)"*

39 The Social Security System, in fact, is a Trust. All trusts require three entities to operate:

- 40 1. A "Grantor" or "Settlor", which is the entity that created the trust. That would be the American People who, through
41 their elected representatives, wrote the Social Security Act.
- 42 2. A "Trustee", which is you, who is a federal "employee" managing the trust.
- 43 3. A "Beneficiary", which is the U.S. government. The purpose of the Social Security System is NOT to pay you benefits
44 in old age, it is to increase the general revenues so to inflate the federal retirement and power and control of your
45 "public servants".

46 The Social Security Trust is a "constructive trust", which is created when you complete and sign the SS-5 Form, application
47 for Social Security. It is constructive, because you never explicitly signed a trust agreement and agreed to act as a
48 "Trustee", nor was your consent fully informed of the terms of the trust. The trust document is the [Social Security Act of](#)

1 [1935](#) , codified in [Title 42 of the U.S. Code](#) . The assets of the trust are accumulated from your earnings. The trust is a
2 "social insurance program" and the federal government is in the "insurance business" for its federal "[employees](#)". The
3 federal Constitution, [Tenth Amendment](#), forbids the federal government from offering such social insurance to anything
4 BUT its own "[employees](#)", or offering it anywhere except within its own territories under its exclusive control. If you don't
5 believe us, look at [IRS Form 4029](#), which identifies Social Security as an "insurance program".

6 The [Social Security Number](#) attaches to the position of "Trustee" of the trust. The all caps person name that is similar to
7 your name when associated with government property in the form of the number is the legal "[res](#)" or "person" who is:

- 8 1. Acting as the Trustee and federal "[employee](#)" .
- 9 2. A fiduciary over government payments under [26 U.S.C. §6901](#) .
- 10 3. A "transferee" under [26 U.S.C. §6903](#) .
- 11 4. "An officer of a corporation", where the "corporation" is the United States Government, which is identified in [28](#)
12 [U.S.C. §3002](#)(15)(A) as a "federal corporation". As an "officer of a federal corporation", you are mentioned in [26](#)
13 [U.S.C. §6671](#)(b) and [26 U.S.C. §7343](#) as the only proper subject of the penalty and criminal provisions of the Internal
14 Revenue Code. You are also subject to the penalty and criminal provisions of the I.R.C. without the need for
15 implementing regulations by virtue of the fact that [44 U.S.C. §1505](#)(a)(1) says that implementing regulations are not
16 required for those who are federal employees. Federal statutes may be enforced DIRECTLY against federal employees
17 without the need for implementing regulations.

18 The so-called Social Security "benefits" that you allegedly receive don't make you the "Beneficiary" of the trust by any
19 stretch of the imagination, but rather simply a federal "[employee](#)" and "Trustee" and "fiduciary" over public monies that
20 used to be yours but became public monies when you joined the program and agreed to act as "Trustee". When you filled
21 out and signed the W-4 form, which is a contract (see [26 CFR §31.3401\(a\)-3](#)), you obligated yourself to several things
22 under the terms of the contract or what the government calls a "voluntary withholding agreement". In effect, you signed a
23 private contract with the U.S. government to become part of the government and thereby qualify for federal employee
24 benefits, including "social insurance":

- 25 1. You changed from a private citizen to a federal public "employee" subject to the legislative jurisdiction of the federal
26 government.
- 27 2. Your private employment earnings changed character from that of *private* earnings to public property and federal
28 payments. The Internal Revenue Code is the means by which that public property or "gift" is then managed under [26](#)
29 [U.S.C. §321](#)(d). This is documented further in section 5.4.6 of the [Great IRS Hoax, Form #11.302](#).

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

- 38 3. Your earnings are now called "[wages](#)" , which is a "[word of art](#)" for income connected to a "[trade or business](#)" and a
39 "[public office](#)" that originates from within the District of Columbia. [Click here](#) for an article showing how this scam
40 works. See also [Great IRS Hoax, Form #11.302](#), section 5.6.7.
- 41 4. You consented to be treated as a "person" with a legal "[domicile](#)" within Washington, D.C., even if you in fact do not
42 have a domicile there. [4 U.S.C. §72](#) says that all "public offices" must occur in the District of Columbia, and you
43 identified yourself as a federal "employee" holding such an office by virtue of the fact that the upper left corner of the
44 W-4 form says "[employee](#)" , which is defined in [26 CFR §31.3401\(c \)-1](#) as an elected or appointed officer of the
45 United States Government. This is the same "public office" which is the only proper subject of levies in [26 U.S.C.](#)
46 [§6331](#)(a) . See the following for more details on this scam:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](#)
<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>

- 47 5. You contractually agreed to include your earnings subject to the W-4 withholding agreement as "[gross income](#)" on a
48 tax return:

1 Title 26: Internal Revenue
2 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
3 Subpart E—Collection of Income Tax at Source
4 Sec. 31.3402(p)-1 Voluntary withholding agreements.

5 (a) In general.

6 An employee and his employer may enter into an agreement under section 3402(b) to provide for the
7 withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made
8 after December 31, 1970. An agreement may be entered into under this section only with respect to amounts
9 which are includible in the gross income of the employee under section 61, and must be applicable to all
10 such amounts paid by the employer to the employee. "

11 As a voluntary "Trustee", you become a "fiduciary" under 26 U.S.C. §6901 and a "transferee" under 26 U.S.C. §6903
12 over federal property, which includes the Social Security Number and the Social Security card. The Social Security
13 retirement benefits, in fact, simply represent deferred federal employment compensation as a "Trustee". All employment
14 compensation is paid to this "Trustee" and not to you as a natural and private person. The payment checks are sent to the
15 all caps Trustee, not the lower case you the natural person. You must consent or agree by your actions to represent this
16 Trustee in order to cash these deferred employment compensation payments to the Trustee called Social Security Checks.
17 No one can compel you to act as a "Trustee". To do otherwise would be to institute involuntary servitude in violation of the
18 Thirteenth Amendment. Because of the provisions of the Thirteenth Amendment, you can resign at any time as "Trustee"
19 but the government is going to make it very difficult for you to discover how to resign because they want to keep the
20 federal gravy train and your earnings running right up to their front porch.

21 If you want to know how to indefinitely terminate your federal "employee" position and your role as "Trustee", please
22 consult our free pamphlet below. You can also use the completed version of this form as proof that you are not a federal
23 "employee" and therefore do not qualify to have or use a number:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

24 If you want to remove all such numbers from your personal account so the change character from public property back to
25 private property, please see section 7 of our article below:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

26 **5 Who can lawfully be issued a "Social Security Number"?**

27 First of all, who may Social Security Numbers be issued to? The answer is found in 20 CFR §422.104:

28 Code of Federal Regulations
29 TITLE 20--EMPLOYEES' BENEFITS
30 CHAPTER III--SOCIAL SECURITY ADMINISTRATION
31 PART 422_ORGANIZATION AND PROCEDURES--Table of Contents
32 Subpart B_General Procedures
33 Sec. 422.104 Who can be assigned a social security number.

34 (a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence
35 requirements in §422.107 and you are:

36 (1) A United States citizen; or

37 (2) An alien lawfully admitted to the United States for permanent residence or under other authority of law
38 permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is
39 permitted to work in the United States); or

40 (3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with
41 evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e)
42 does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:

1 (i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a
2 social security number in order to receive a Federally-funded benefit to which you have otherwise established
3 entitlement and you reside either in or outside the U.S.; or

4 (ii) You need a social security number to satisfy a State or local law that requires you to have a social security
5 number in order to receive public assistance benefits to which you have otherwise established entitlement, and
6 you are legally in the United States.

7 (b) Annotation for a nonwork purpose. If we assign you a social security number as an alien for a nonwork
8 purpose, we will indicate in our records that you are not authorized to work. We will also mark your social
9 security card with a legend such as "NOT VALID FOR EMPLOYMENT." If earnings are reported to us on
10 your number, we will inform the Department of Homeland Security of the reported earnings.
11 [68 FR 55308, Sept. 25, 2003]

12 The section above very deceptively doesn't indicate that the main prerequisite of receiving a number is that one is acting as
13 or agrees to act as a federal "employee" or "public officer", but this is indeed the case. The first thing we notice about the
14 above, is that it is in [Title 20 of the Code of Federal Regulations](#), which is entitled "Employee's Benefits". That term
15 "[employee](#)" is defined in [5 U.S.C. §2105](#), [26 U.S.C. §3401\(c\)](#)), and [26 CFR §31.3401\(c\)-1](#) as a federal employee and NOT
16 a private employee. The federal government has no authority over private employees or private employers in states of the
17 Union, as confirmed by the U.S. Supreme Court:

18 "It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247](#)
19 [U.S. 251, 275](#) , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the**
20 **internal affairs of the states; and emphatically not with regard to legislation.**"
21 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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

29 The IRS also admits in its own Internal Revenue Manual, in black and white, that private employers do not have to deduct
30 or withhold:

31 [IRM 5.14.10.2 \(09-30-2004\)](#)
32 [Payroll Deduction Agreements](#)

33 **2. Private employers, states, and political subdivisions are not required to enter into payroll deduction**
34 **agreements. Taxpayers should determine whether their employers will accept and process executed agreements**
35 **before agreements are submitted for approval or finalized.**
36 [<http://www.irs.gov/irm/part5/ch14s10.html>]

37 Consequently, whenever you use the SSN in any context, which is "public property" owned by the government, you are
38 admitting to be acting as a federal "[employee](#)" on official duty. That is the only way the government can lawfully operate,
39 because if they didn't do it this way, they would be abusing their taxing power to become a Robinhood who transfers
40 property between citizens, which the U.S. Supreme Court said below they cannot lawfully do:

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

1 Consequently, if you are receiving federal payments or "benefits", there are only two ways to describe the result:

- 2 1. Your government is a thief and a Robinhood and you continue to be a private citizen....OR
- 3 2. You are a federal "employee" and the payment is "employment compensation".

4 Take your pick, but you have to pick either one of the two and not both.

5 If the number is attached to any of your bank or financial accounts, those accounts are owned by the federal government
6 and under their supervision because they were opened by its "employees" or "public officers" in the conduct of a type of
7 federal employment called a "trade or business". A "trade or business" is defined in 26 U.S.C. §7701(a)(26) as a "public
8 office" in which you essentially become a business partner with the federal government. Your employment compensation
9 consists of:

- 10 1. Deferred employment compensation called Social Security benefits.
- 11 2. Unemployment compensation (FICA) benefits
- 12 3. Medicare benefits
- 13 4. Reductions in federal tax liability taken under the following sections of the code:
 - 14 4.1. Graduated and reduced rate of tax under 26 U.S.C. §1
 - 15 4.2. Earned in come credit under 26 U.S.C. §32
 - 16 4.3. "Trade or Business" deductions under 26 U.S.C. §162

17 In the context of federal "benefit" programs, which essentially amount to "social insurance", the Privacy Act, 5 U.S.C.
18 §552a confirms that all those who participate in such programs are "federal personnel":

19 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
20 [§ 552a. Records maintained on individuals](#)

21 (a) Definitions.— For purposes of this section—

22 (13) the term "Federal personnel" means officers and employees of the Government of the United States,
23 members of the uniformed services (including members of the Reserve Components), individuals entitled to
24 receive immediate or deferred retirement benefits under any retirement program of the Government of the
25 United States (including survivor benefits).

26 Consequently, anyone who asks you to supply YOUR "Social Security Number" indirectly is asking you the following
27 TWO questions:

- 28 1. "Are you a federal "employee" or "public officer" on official duty at the moment?"... AND
- 29 2. If you are, what is your license number to act in that capacity?

30 The answer to this question should always be that you are a private individual who cannot lawfully possess or use
31 government property or numbers, and that it is UNLAWFUL for you to impersonate a "public officer" of the U.S.
32 government in violation of 18 U.S.C. §912 by providing or using one as a private individual. Furthermore, if they insist
33 that you have or use one, then make sure you fill out an IRS Form 56 and make THEM, not YOU the surety and the person
34 responsible for the duties associated with the "public office" they are effectively creating by using a number against your
35 will. The First Amendment to the United States Constitution guarantees us a right of free association. This implies at least
36 the ability to determine when we are working and when we are off work. The employment contract for federal
37 "employees" is found in Title 5 of the U.S. Code. It doesn't say what the working hours are for federal benefit recipients,
38 and therefore we can choose what those hours are even if we did voluntarily apply for and continue to use such a number.

39 If you would like a more thorough analysis of why "taxpayers" under Subtitle A of the Internal Revenue Code are nearly all
40 federal "employees", please read our free pamphlet below:

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

1 If you find anything wrong with the above analysis or any part of this article, then please send us your corrections so we
2 can improve them.

3 **6 How to terminate or change the status of the number**

4 The Internal Revenue Code, Section 6109 contains provisions for issuing Taxpayer Identification Numbers but we have
5 found no statutory or regulatory provision for terminating the number or returning it to the government. Likewise, the
6 Social Security Act has provisions to issue the number in 20 CFR §422.104, but we have found no statutory provisions for
7 terminating it. The reason the government does this is that they want to maintain your eligibility to receive the so-called
8 benefit and thereby perpetuate their authority to enforce the franchise agreement codified in the Internal Revenue Code
9 Subtitle A and the Social Security Act against you. This was hinted at by the Supreme Court when it held the following on
10 the subject of “benefits”:

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

15 [. . .]

16 *6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed*
17 *himself of its benefits.*^{FN7} *Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;*
18 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable*
19 *Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.*

20 *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.*
21 *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*
22 *L.Ed. 1108.*
23 *[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]*

24 So long as a number exists that is allotted to you, then there is a presumption that you maintain the eligibility to receive the
25 benefit and therefore must abide by the statutes which administer it. The Social Security Administration also tries to
26 perpetuate this FRAUD upon the people:

27 1. By hiding the forms and procedures for quitting the program on their website. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

28 2. By responding to requests to terminate participation with a letter FALSELY stating that you can't quit. See:

SEDM Exhibit 1072
<http://sedm.org/Exhibits/ExhibitIndex.htm>

29 After a number is issued, then the only thing they will cooperate with you in doing with it is changing its status.

30 “. . . A person may establish a different status for the number by providing proof of foreign status with the
31 Internal Revenue Service...Upon accepting an individual as a nonresident alien individual, the Internal
32 Revenue Service will assign this status to the individual's social security number. . .
33 [26 CFR §301.6109-1(g)(1)(i)]

34 One technique for changing its status is documented in section 1 of the cover letter for the Resignation of Compelled Social
35 Security Trustee form above.

36 But what about if the person isn't and never was an “individual” and a “public officer” within the government, which is the
37 case with most Americans? In their case, application for the number was knowingly fraudulent and any act that is the
38 product of fraud is a NON act that the law may not lawfully recognize and certainly not benefit from:

39 *Ex dolo malo non oritur action.*
40 *Out of fraud no action arises. Cowper, 343; Broom's Max. 349.*

41 *Fraus et jus numquam cohabitant.*
42 *Fraud and justice never agree together. Wing. 680.*

1 *Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.*
2 *What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.*
3 *[Bouvier's Maxims of Law, 1856;*
4 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

5 How does the IRS or the SSA correct knowingly fraudulent applications for their numbers and remove them from their
6 records? We haven't figured that out yet but the implications are HUGE. However, the following things are certain:

- 7 1. When you become aware that your application was not authorized by law because you did not have a domicile on
8 federal territory as required by 20 CFR §422.104, then your application becomes fraudulent and you have a duty to
9 correct it and notify them of the fraud.
- 10 2. If they refuse to correct the fraudulent records and application, the government is committing the following crimes for
11 which you may consider a criminal complaint and a civil prosecution:
 - 12 2.1. 18 U.S.C. §911: Impersonating a statutory "U.S. citizen". Only statutory "U.S. citizens" and permanent
13 residents, of which you are neither as a person domiciled in a state of the Union, may lawfully apply for the
14 number.
 - 15 2.2. 18 U.S.C. §912: Impersonating a public officer or "employee" of the government. The number may only be
16 issued as a "benefit" to government "employees", pursuant to 20 CFR §422.103(d) and you are impersonating a
17 government "employee" if you apply for one or use one.
 - 18 2.3. 18 U.S.C. §1030: Computer Fraud. Their records are in computers and they are knowingly fraudulent.
 - 19 2.4. 18 U.S.C. §3: Misprision of felony. They are aware of a crime and they refused to act on it or do something
20 about it, which is also a crime.
 - 21 2.5. 18 U.S.C. §4: Accessory after the fact. They are an accessory after the fact to all the above crimes if they refuse
22 to do something about it.

23 Another technique for ensuring they do something about it is to fill out an IRS Form 56 making the IRS commissioner
24 and/or the Commissioner of Social Security the fiduciary for all liabilities relating to the number. Since the number
25 belongs to them, then let THEM take complete and exclusive responsibility for every aspect of its use or abuse. This
26 technique is used on the *Resignation of Compelled Social Security Trustee*, Form #06.002 mentioned above, and it really
27 puts them on the hot seat because now they become the targets for all the collection notices and liens, not you.

28 **7 How to respond to requests for SSNs or TINs**

29 If you do not think that your compensation from federal "employment" or "public office" is sufficient and do not choose to
30 act as a Social Security "Trustee" and federal "employee", and especially not in the context of your private life, then you
31 can follow the instructions in each of the following subsections. In addition to the responses below, you can also use the
32 completed version of the [Resignation of Compelled Social Security Trustee, Form #06.002](#) form mentioned in the previous
33 section as proof of the illegality of using a Social Security Number.

34 **7.1 Government applications for an account or benefit**

- 35 1. Government application for an account or benefit. When the government asks for the number on an application for an
36 account or benefit:
 - 37 1.1. Indicate "None".
 - 38 1.2. If they ask you whether you were ever issued such a number say "No". The reason you can say this is that the
39 number is public property and can only be issued to public employees acting in their official capacity. Since you
40 are not a public employee acting in your official capacity, then it wasn't issued to you, who are a private person.
 - 41 1.3. You do not choose to act as a "Trustee" or federal "employee" and you resigned your federal "employment"
42 position.
 - 43 1.4. It is illegal for you to use public property for private gain unless on official duty as a public employee, and you
44 are not on official duty.
- 45 2. Government notice. When the government sends you a notice and refers to you with such a number:
 - 46 2.1. It is not the correct number.
 - 47 2.2. The government should correct its records to reflect this fact and discontinue illegal collection actions against
48 you, because you are no longer and never were a federal "employee".

2.3. The employment compensation of the Trustee position is inadequate and you quit the position years ago and NEVER participated voluntarily. The compensation you want must ALSO include no federal tax liability and the federal government is unwilling to add this to the terms of the Trust Indenture document.\

In addition to the above, you should also follow the guidelines contained in the following resource on our website within the Liberty University:

[Developing Evidence of Citizenship and Sovereignty Course, Form #12.002](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

When the IRS wants to request an identifying number, it asks for a "Social Security Number" on its forms. The IRS' own Internal Revenue Manual however, in [IRM Section 4.10.7.2.8](#), says that you can't rely on the accuracy of its forms and publications:

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[\[IRM 4.10.7.2.8 \(05-14-1999\) \]](#)

Consequently, it would be unreasonable to conclude that an SSN as legally defined is really what they are asking for. If the IRS asked for a "Taxpayer Identification Number", however, they would have a lot fewer "taxpayers" because few people have TINs but most people apply for SSNs. Consequently, they falsify their forms to instead ask for the SSN instead of the TIN. Whenever you see the phrase "SSN", or "Social Security Number", you must conclude that they are really asking for a Taxpayer Identification Number. 26 CFR §301.6109-1(d)(3) authorizes Taxpayer Identification Numbers to be issued by and used ONLY by "aliens", not "citizens". Since most Americans don't have TINs because they are not "aliens" or "residents" of the District of Columbia, then the safe way to answer such a question is to:

1. Line out "SSN" and write "TIN" above it.
2. In the box underneath write "None".
3. In the "Notes" section or blank area on the form, put:

"Not authorized to use SSN in place of TIN. Please cite positive law if you disagree. In accordance with [5 U.S.C. §552a\(b\)](#), you do not have my permission to use any identifying number in association with me and are COMMANDED to remove all such numbers from your records. All personal information about me is copyrighted and a trade secret and may not be maintained in ANY government information system or shared with any state revenue agency. Violation of the copyright will subject the violator to \$1,000,000 for each occurrence."

If the IRS or a state revenue agency sends you a notice or form to fill out and an identifying number appears on the form or letter or correspondence, you should immediately respond to the notice by:

1. Lining in thick felt-tip pen all identifying numbers.
2. Writing next to this the following:

"Invalid. Please remove this wrong number from my record. See attached 'Wrong Party Notice'."

3. Attaching the following form to your response, available below:

[Wrong Party Notice, Form #07.105](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

Then on the responsive letter, use language like what we showed you in this section to aver that the number is NOT "your" number. This will create doubt in the minds of the IRS or state revenue agency about whether they have the right number. When this doubt exists, they are far less likely to pursue illegal enforcement actions because they may be doing so against the WRONG target, which will subject them to personal liability for a tort. It will also increase the likelihood that all incorrect identifying numbers will be removed from any records they maintain about you. If they don't remove the invalid identifying number from their records, then you have a legal recourse for violation of copyright and of the Privacy Act.

If a financial institution or private employer asks you to complete and submit any government form that asks for a government identifying number, we highly recommend attaching the following form on our website per the instructions:

7.2 Private Employer Job or Contract Applications

When private employers ask you to provide a social security Number do the following:

1. You can show them the signed letter from the Social Security Administration admitting that you aren't required to have or use the number:
[Social Security Administration Letter, Exhibit 1014](#)
<http://sedm.org/Exhibits/EX1014.pdf>
2. You should first quote [42 U.S.C. §408](#), which says that it is illegal to compel anyone to disclose or use a [Social Security Number](#).

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 7 - SOCIAL SECURITY
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
[Sec. 408. Penalties](#)

In general

Whoever -...

(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

3. You can print out and hand them a copy of the following:
[Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs, IRS Publication 1586](#)
<http://sedm.org/Forms/Tax/AboutSSNs/RSPub1586.pdf>
4. You can tell them that it is illegal to use government property for a private purpose and that you are not there as a "public official" but a private person who cannot lawfully possess or use public property for a private purpose without committing theft and embezzlement. Explain that you do not consent to act as a voluntary federal "public official" or "employee" in order to make your possession of "public property" lawful. [20 CFR §422.103\(d\)](#) identifies the Social Security Number as government property, and to use this "public property" for a private purpose constitutes embezzlement and impersonating a federal employee, in violation of [18 U.S.C. §912](#).
5. You can tell them that you do not have a "Social Security Number" because you never participated voluntarily and never explicitly consented to participate. Then you can show them:
 - 5.1. The resignation document you sent in, if you sent it in at (Members are REQUIRED to do this):
[Resignation of Compelled Social Security Trustee, Form #06.002:](#)
<http://sedm.org/Forms/Emancipation/SSTrustIndenture.pdf>
 - 5.2. Social Security Form 521 showing that you quit the social security program:
<http://famguardian.org/TaxFreedom/Instructions/3.17QuitSocialSecurity.htm>
6. You tell them you are a "nonresident alien" and quote them [26 CFR §1.872-2\(f\)](#), which says you are not subject to taxation or withholding and give them a modified W-8BEN form. See:
 - 6.1. [About IRS Form W-8BEN, Form #04.202:](#)
<http://sedm.org/Forms/FormIndex.htm>
 - 6.2. [Nonresident Alien Position, Form #05.020:](#)
<http://sedm.org/Forms/FormIndex.htm>
7. You can give them our free pamphlet [Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?](#), [Form #05.013](#) and demand that they rebut the questions at the end. It's also a good idea to offer to sit down with anyone who is confronting you on this issue and educate them about the content of this pamphlet. The pamphlet is available at the link below as form #05.013:
<http://sedm.org/Forms/FormIndex.htm>
8. You can download the free [Federal and State Tax Withholding Options for Private Employers, Form #09.001 book](#) and refer to sections 24.3.1 and 24.3.5 for further details. Section 27.12 also has a form you can use as a substitute for the W-9 form so that you can comply by submitting the form but still protect yourself and your privacy. Read this book carefully and it will answer most of your questions.
[Federal and State Tax Withholding Options for Private Employers, Form #09.001](#)
<http://sedm.org/Forms/FormIndex.htm>

- 1 9. If the person doing the compelling is not the owner of the organization, you can tell the person that you are going to
2 sue them personally for recruiting you into slavery, in violation of the [Thirteenth Amendment](#), [42 U.S.C. §1994](#), and [18](#)
3 [U.S.C. §1581](#).
- 4 10. You can show them the definition of "married" and "unmarried" individuals in [26 CFR §1.1-1\(a\)\(2\)\(ii\)](#), who are "aliens
5 engaged in a 'trade or business'" and then explain that you are neither an "alien" or engaged in a "trade or business".
6 See:
7 *The "Trade or Business" Scam*, Form #05.001
8 <http://sedm.org/Forms/FormIndex.htm>
- 9 11. If you are self-supporting and not an "employee" [[federal instrumentality](#)] but a private contractor, you can identify
10 yourself as a "[nonresident alien](#)" and read them [26 U.S.C. §1402\(b\)](#), which says that "nonresident aliens" do not earn
11 "self employment income" and therefore need not report.

12 Whichever one or more of the above options you select:

- 13 1. Make sure you either have witnesses present or send everything registered overnight mail with return receipt. That
14 way, you will have proof, if they decide to discriminate by either not hiring or firing you for basically refusing to
15 violate the law or reward their ignorance with a surrender of your sovereign immunity under the Foreign Sovereign
16 Immunities Act.
- 17 2. Warn them IN WRITING that because you are not engaged in a "[trade or business](#)", it is a CRIME and a CIVIL TORT
18 for them to fill out and send in ANY information return, such as IRS Forms W-2 and 1099 and that any such document
19 they might submit on you would be FRAUDULENT. FORMS 8 and 9 in sections 27.8 and 27.9 of the FREE [Federal](#)
20 [and State Tax Withholding Options for Private Employers, Form #09.001 book](#) are very useful for this.
- 21 2.1. [26 U.S.C. §7343: Fraudulent returns, statements, or other documents](#). This provision makes it a civil tort to
22 knowingly file false information returns.
- 23 2.2. [26 U.S.C. §7207: Fraudulent Returns, Statements, or other documents](#). This provision makes it a criminal offense
24 to fill out a false information return if you know it is false before hand.
- 25 2.3. [18 U.S.C. §912: Falsely impersonating an officer \[PUBLIC OFFICER\] or employee of the United States](#). A
26 person engaged in a "trade or business" is defined as a "public officer" in [26 U.S.C. §7701\(a\)\(26\)](#). It is a crime to
27 claim that either you or anyone else is a "public officer" who in fact is not.
- 28 3. If they private employer wants to argue with you about whether it would be illegal to submit an information return then
29 give them the following forms and ask them to rebut it with witnesses present or send it to them via certified mail with
30 a proof of service in case they decide to fire or not hire you:
- 31 3.1. *Demand for Verified Evidence of Trade or Business Activity: Information Return*, Form #04.007
32 <http://sedm.org/Forms/FormIndex.htm>
- 33 3.2. Demand that they rebut the questions at the end and anything within the pamphlet that is false
34 *The Trade or Business Scam*, Form #05.001
35 <http://sedm.org/Forms/FormIndex.htm>
- 36 4. If they fill out false information returns, such as W-2, 1042-S, 1098, or 1099, against you, make sure to correct them
37 promptly after they are filed in order to avoid becoming the target of unlawful IRS collection activity in accordance
38 with the following:
- 39 4.1. *Income Tax Withholding and Reporting Course*, Form #12.004:
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 4.2. *Correcting Erroneous Information Returns*, Form #04.001:
42 <http://sedm.org/Forms/FormIndex.htm>
- 43 4.3. *Corrected Information Return Attachment Letter*, Form #04.002:
44 <http://sedm.org/Forms/FormIndex.htm>
- 45 4.4. *Correcting Erroneous IRS Form 1042's*, Form #04.003:
46 <http://sedm.org/Forms/FormIndex.htm>
- 47 4.5. *Correcting Erroneous IRS Form 1098's*, Form #04.004:
48 <http://sedm.org/Forms/FormIndex.htm>
- 49 4.6. *Correcting Erroneous IRS Form 1099's*, Form #04.005:
50 <http://sedm.org/Forms/FormIndex.htm>
- 51 4.7. *Correcting Erroneous IRS Form W-2's*, Form #04.006:
52 <http://sedm.org/Forms/FormIndex.htm>

7.3 Financial Institutions

When Financial Institutions ask you for a number, do the following:

1. Hand them an AMENDED IRS Form W-8BEN filled out according to the instructions in the following article:

About IRS Form W-8BEN, Form #04.202

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

2. Attach to the W-8BEN the following form filled out according to the instructions at the beginning of the form.

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

3. Explain to them that Social Security Numbers are NOT required in the case of nonresident aliens not engaged in a "trade or business", as per 31 CFR §103.34(a)(3)(x) indicted at the beginning of the next section. This is also repeated on the Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001. You should study this form carefully before you use it and look up all the laws yourself so you can calmly and boldly explain everything on it to the clerk accepting your application.
4. Explain to them that because you are NOT engaged in a "trade or business", it would be ILLEGAL and a civil tort for them to complete or submit any kind of information return on any of your accounts, including IRS Forms 1098 or 1099. You can use the information in the following two articles to prove this to them.
 - 4.1. Correcting Erroneous IRS Form 1098's, Form #04.004
<http://sedm.org/Forms/FormIndex.htm>
 - 4.2. Correcting Erroneous IRS Form 1099's, Form #04.005
<http://sedm.org/Forms/FormIndex.htm>

7.4 Dealing with "public servants" who demand a number at an audit or examination

Those who are invited into the company of IRS employees for an audit or "examination", or should we say a "proctology examination", will definitely be asked for "THEIR Social Security Number". This question, in fact, is usually the first question out of the mouth of the agent. It is very important to respond to such questions properly so as not to jeopardize your sovereignty by:

1. Connecting you to federal office, employment, or agency, and therefore federal jurisdiction.

"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973)."
[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

2. Connecting you to federal benefit or commerce, which results in a surrender of sovereign immunity in satisfaction of 28 U.S.C. §1605(a)(2).

For details on the above, read section 9 of the following:

Nonresident Alien Position, Form #05.020

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

Below is an example sequence that will provide some very effective examples that we follow ourselves:

1
2 IRS AGENT: What is YOUR Social Security Number?

3
4 YOU: 20 CFR §422.103(d) says SSNs belong to the government. The only way it could be MY number is if I am
5 appearing here today as a federal employee or officer on official business. If that is the case, no, I am here as a
6 private individual and not a government employee in possession or use of “public property” such as a number.
7 Therefore, I don’t HAVE a Social Security Number. Furthermore, I am not lawfully eligible and never have been
8 eligible to participate in Social Security and any records you have to the contrary are FALSE and FRAUDULENT
9 and should be DESTROYED.

10
11 IRS AGENT: That’s ridiculous. Everyone HAS a SSN.

12
13 YOU: Well then EVERYONE is a STUPID whore for acting as a federal employee or agent without compensation THEY
14 and not YOU determine. The charge for my services to act as a federal “employee” or officer or trustee in
15 possession of public property such as an SSN is ALL the tax and penalty liability that might result PLUS \$1,000
16 per hour. Will you agree in writing pay the compensation I demand to act essentially as your federal coworker,
17 because if you don’t, then it’s not MY number?

18
19 IRS AGENT: It’s YOUR number, not the government’s.

20
21 YOU: Well why do the regulations at 20 CFR §422.103(d) say it belongs to the Social Security Administration instead of
22 me? I am not appearing as a Social Security employee at this meeting and its unreasonable and prejudicial for you
23 to assume that I am. I am also not appearing here as “federal personnel” as defined in [5 U.S.C. §552a\(a\)\(13\)](#). I
24 don’t even qualify for Social Security and never have, and what you are asking me to do by providing an
25 INVALID and knowingly FALSE number is to VIOLATE THE LAW and commit fraud by providing that which I
26 am not legally entitled to and thereby fraudulently procure the benefits of a federal franchise. Is that your
27 intention?

28
29 IRS AGENT: Don’t play word games with me. It’s YOUR number.

30
31 YOU: Well good. Then if it’s MY number and MY property, then I have EXCLUSIVE control and use over it. That is
32 what the word “property” implies. That means I, and not you, may penalize people for abusing MY property. The
33 penalty for wrongful use or possession of MY property is all the tax and penalty liability that might result from
34 using said number for tax collection plus \$1,000 per hour for educating you about your lawful duties because you
35 obviously don’t know what they are. If it’s MY property, then your job is to protect me from abuses of MY
36 property. If you can penalize me for misusing YOUR procedures and forms, which are YOUR property, then I am
37 EQUALLY entitled to penalize you for misusing MY property. Are you willing to sign an agreement in writing to
38 pay for the ABUSE of what you call MY property, because if you aren’t, you are depriving me of exclusive use
39 and control over MY property and depriving me of the equal right to prevent abuses of my property??

40
41 IRS AGENT: OK, well it’s OUR number. Sorry for deceiving you. Can you give us OUR number that WE assigned to
42 you?

43
44 YOU: You DIDN’T assign it to ME as a private person, which is what I am appearing here today as. You can’t lawfully
45 issue public property such as an SSN to a private person. That’s criminal embezzlement. The only way it could
46 have been assigned to me is if I’m acting as a “public officer” or federal employee at this moment, and I am NOT.
47 I am here as a private person and not a public employee. Therefore, it couldn’t have been lawfully issued to me.
48 Keep this up, and I’m going to file a criminal complaint with the U.S. Attorney for embezzlement in violation of
49 [18 U.S.C. §641](#) and impersonating a public officer in violation of [18 U.S.C. §912](#). I’m not here as a public officer
50 and you are asking me to act like one without compensation and without legal authority. Where is the
51 compensation that I demand to act as a fiduciary and trustee over your STINKING number, which is public
52 property? I remind you that the very purpose why governments are created is to PROTECT and maintain the
53 separation between "public property" and "private property" in order to preserve my inalienable constitutional
54 rights that you took an oath to support and defend. Why do you continue to insist on co-mingling and confusing
55 them in order to STEAL my labor, property, and money without compensation in violation of the Fifth
56 Amendment takings clause?

1 Usually, after the above interchange, the IRS agent will realize he is digging a DEEP hole for himself and will abruptly end
2 that sort of inquiry, and many times will also end his collection efforts.

3 **8 Authorities on why nonresident aliens don't need SSNs/TINs to open bank** 4 **accounts or for private employment**

5 The following authorities right from the horse's mouth establish that nonresident aliens don't need Social Security Numbers
6 to either work or to open bank accounts. Use this as ammunition when opening accounts or pursuing employment:

7 1. It is ILLEGAL to assign a "Social Security Number" to a "Nonresident alien". Do you see nonresident aliens listed
8 below? A nonresident alien, defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) is NOT the same as an "alien" as defined in [26](#)
9 [U.S.C. §7701\(b\)\(1\)\(A\)](#). Notice also that the regulation is under Title 20, which is "Employee" benefits. They are
10 talking about federal "employees" only, and not everyone generally. The federal government has *no authority*
11 to legislate for private employees: only PUBLIC employees. They also cannot legislate for people outside of their
12 jurisdiction. A "nonresident" is outside of their jurisdiction.

13 [TITLE 20--EMPLOYEES' BENEFITS](#)
14 [CHAPTER III--SOCIAL SECURITY ADMINISTRATION](#)
15 [PART 422_ORGANIZATION AND PROCEDURES--Table of Contents](#)
16 [Subpart B_General Procedures](#)
17 [Sec. 422.104 Who can be assigned a social security number.](#)

18 (a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence
19 requirements in [Sec. 422.107](#) and you are:
20 (1) A [United States citizen](#); or
21 (2) An [alien](#) lawfully admitted to the [United States](#) [federal zone] for permanent residence or under other
22 authority of law permitting you to work in the United States ([Sec. 422.105](#) describes how we determine if a
23 nonimmigrant alien is permitted to work in the United States); or
24 (3) An [alien](#) who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with
25 evidence of lawful admission but without authority to work in the U.S., if the evidence described in [Sec.](#)
26 [422.107\(e\)](#) does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason
27 if:
28 (i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a
29 social security number in order to receive a Federally-funded benefit to which you have otherwise established
30 entitlement and you reside either in or outside the U.S.; or
31 (ii) You need a social security number to satisfy a State or local law that requires you to have a social security
32 number in order to receive public assistance benefits to which you have otherwise established entitlement, and
33 you are legally in the United States.
34 (b) Annotation for a nonwork purpose. If we assign you a social security number as an alien for a nonwork
35 purpose, we will indicate in our records that you are not authorized to work. We will also mark your social
36 security card with a legend such as "NOT VALID FOR EMPLOYMENT." If earnings are reported to us on
37 your number, we will inform the Department of Homeland Security of the reported earnings.

38 2. Nonresident aliens don't need an SSN to open a bank account:

39 [Title 31: Money and Finance: Treasury](#)
40 [PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)
41 [TRANSACTIONS](#)
42 [Subpart C—Records Required To Be Maintained](#)
43 [§ 103.34 Additional records to be made and retained by banks.](#)

44 (a)(3) **A taxpayer identification number required under paragraph (a)(1) of this section need not be secured**
45 **for accounts or transactions with the following:**

46 (i) Agencies and instrumentalities of Federal, state, local or foreign governments;

47 (ii) judges, public officials, or clerks of courts of record as custodians of funds in controversy or under the
48 control of the court;

49 (iii) aliens who are (A) ambassadors, ministers, career diplomatic or consular officers, or (B) naval, military or
50 other attaches of foreign embassies and legations, and for the members of their immediate families;

1 (iv) aliens who are accredited representatives of international organizations which are entitled to enjoy
2 privileges, exemptions and immunities as an international organization under the International Organization
3 Immunities Act of December 29, 1945 (22 U.S.C. 288), and the members of their immediate families;

4 (v) aliens temporarily residing in the United States for a period not to exceed 180 days; (vi) aliens not engaged
5 in a trade or business in the United States who are attending a recognized college or university or any
6 training program, supervised or conducted by any agency of the Federal Government;

7 (vii) unincorporated subordinate units of a tax exempt central organization which are covered by a group
8 exemption letter,

9 (viii) a person under 18 years of age with respect to an account opened as a part of a school thrift savings
10 program, provided the annual interest is less than \$10; (ix) a person opening a Christmas club, vacation club
11 and similar installment savings programs provided the annual interest is less than \$10; and

12 (x) **non-resident aliens who are not engaged in a trade or business in the United States.** In instances
13 described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end
14 of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and
15 maintain the appropriate taxpayer identification number or application form therefor.

16 3. Investment firms are not required to use an SSN to register securities that nonresident aliens buy.

17 Title 31: Money and Finance: Treasury
18 [PART 306—GENERAL REGULATIONS GOVERNING U.S. SECURITIES](#)
19 [Subpart B—Registration](#)
20 [306.10 General](#)

21 The registration used must express the actual ownership of a security and may not include any restriction on the
22 authority of the owner to dispose of it in any manner, except as otherwise specifically provided in these
23 regulations. The Treasury Department reserves the right to treat the registration as conclusive of ownership.
24 **Requests for registration should be clear, accurate, and complete, conform with one of the forms set forth in**
25 **this subpart, and include appropriate taxpayer identifying numbers.**² The registration of all bonds owned by
26 the same person, organization, or fiduciary should be uniform with respect to the name of the owner and, in the
27 case of a fiduciary, the description of the fiduciary capacity. Individual owners should be designated by the
28 names by which they are ordinarily known or under which they do business, preferably including at least one
29 full given name. The name of an individual may be preceded by any applicable title, as, for example, Mrs., Miss,
30 Ms., Dr., or Rev., or followed by a designation such as M.D., D.D., Sr., or Jr. Any other similar suffix should be
31 included when ordinarily used or when necessary to distinguish the owner from a member of his family. A
32 married woman's own given name, not that of her husband, must be used, for example, Mrs. Mary A. Jones, not
33 Mrs. Frank B. Jones. The address should include, where appropriate, the number and street, route, or any other
34 local feature and the Zip Code.

35 ² **Taxpayer identifying numbers are not required for foreign governments, nonresident aliens not engaged in**
36 **trade or business within the United States, international organizations and foreign corporations not**
37 **engaged in trade or business and not having an office or place of business or a financial or paying agent**
38 **within the United States, and other persons or organizations as may be exempted from furnishing such**
39 **numbers under regulations of the Internal Revenue Service.**

40 4. The [IRS Form W-8BEN](#) does NOT need a [Social Security Number](#). Instead, the regulations say the recipients can rely
41 on a certificate of [residence](#) as a substitute. That certificate of residence is really a certificate of "[domicile](#)". The article
42 [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002
43 (<http://sedm.org/Forms/MemLaw/Domicile.pdf>) proves that Christians cannot have an earthly domicile, and therefore
44 the only thing you can put on such a certificate is one of the following: "None", "Homeless", "Outside the United
45 States as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10)", or "Heaven". You cannot have an earthly domicile without
46 committing idolatry.

47 Title 26: Internal Revenue
48 [PART 1—INCOME TAXES](#)
49 [Withholding of Tax on Nonresident Aliens and Foreign Corporations and Tax-Free Covenant Bonds](#)
50 [Sec. 1.1441-6 Claim of reduced withholding under an income tax treaty.](#)

51 (c) **Exemption from requirement to furnish a taxpayer identifying number** and special documentary evidence
52 rules for certain income.

53 (1) General rule.

1 *In the case of income described in paragraph (c)(2) of this section, a withholding agent may rely on a*
2 *beneficial owner withholding certificate [IRS Form W-8BEN] described in paragraph (b)(1) of this section*
3 *without regard to the requirement that the withholding certificate include the beneficial owner's taxpayer*
4 *identifying number. In the case of payments of income described in paragraph (c)(2) of this section made*
5 *outside the United States [federal zone] (as defined in Sec. 1.6049-5(e)) with respect to an offshore account (as*
6 *defined in Sec. 1.6049-5(c)(1)), a withholding agent may, as an alternative to a withholding certificate*
7 *described in paragraph (b)(1) of this section, rely on a certificate of residence described in paragraph (c)(3)*
8 *of this section or documentary evidence described in paragraph (c)(4) of this section, relating to the beneficial*
9 *owner, that the withholding agent has reviewed and maintains in its records in accordance with Sec. 1.1441-*
10 *1(e)(4)(iii). In the case of a payment to a person other than an individual, the certificate of residence or*
11 *documentary evidence must be accompanied by the statements described in paragraphs (c)(5)(i) and (ii) of this*
12 *section regarding limitation on benefits and whether the amount paid is derived by such person or by one of its*
13 *interest holders. The withholding agent maintains the reviewed documents by retaining either the documents*
14 *viewed or a photocopy thereof and noting in its records the date on which, and by whom, the documents were*
15 *received and reviewed. This paragraph (c)(1) shall not apply to amounts that are exempt from withholding*
16 *based on a claim that the income is effectively connected with the conduct of a trade or business in the United*
17 *States.*

18 **9 When is it mandatory to provide government issued numbers?**

19 [26 CFR §301.6109-1](#)(b) is the only provision of law which expressly requires the use of Taxpayer Identification Numbers.
20 It says on the requirement to use such numbers the following:

21 [26 CFR §301.6109-1\(b\)](#)

22 (b) Requirement to furnish one's own number—

23 (1) U.S. persons.

24 Every U.S. person who makes under this title a return, statement, or other document must furnish its own
25 taxpayer identifying number as required by the forms and the accompanying instructions.

26 (2) Foreign persons.

27 *The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to*
28 *the following foreign persons--*

29 (i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business at any
30 time during the taxable year;

31 (ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time
32 during the taxable year;

33 (iii) A nonresident alien treated as a resident under section 6013(g) or (h);

34 (iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended
35 return, or a refund claim under this title but excluding information returns, statements, or documents;

36 (v) A foreign person that makes an election under Sec. 301.7701-3(c);

37 (vi) A foreign person that furnishes a withholding certificate described in Sec. 1.1441-1(e)(2) or (3) of this
38 chapter or Sec. 1.1441-5(c)(2)(iv) or (3)(iii) of this chapter to the extent required
39 under Sec. 1.1441-1(e)(4)(vii) of this chapter;

40 (vii) A foreign person whose taxpayer identifying number is required to be furnished on any return,
41 statement, or other document as required by the income tax regulations under section 897 or 1445. This
42 paragraph (b)(2)(vii) applies as of November 3, 2003; and

43 (viii) A foreign person that furnishes a withholding certificate described in Sec. 1.1446-1(c)(2) or (3) of this
44 chapter or whose taxpayer identification number is required to be furnished on any return, statement, or other
45 document as required by the income tax regulations under section 1446. This paragraph (b)(2)(viii) shall apply
46 to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under Sec.
47 Sec. 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under Sec. 1.1446-7 of this
48 chapter.
49

50 Notice the word "its". This should clue you into the fact that the tax code doesn't apply to flesh and blood people, who are
51 called "natural persons" in regulations like that above. If they had meant to refer to such a natural person, the word "it's"
52 would have said "his" or "her". Consequently, the only type of "person", they can be referring to is a privileged
53 corporation or an officer representing said corporation, as was pointed out at the beginning of chapter 5 of the [Great IRS](#)
54 [Hoax, Form #11.302](#) . Also keep in your mind that the above regulation implements a code that is not positive law and
55 therefore imposes no obligation upon anyone who does not consent to be bound by it by occupying a public office or
56 position of employment within the U.S. government. The "[U.S. person](#)" identified above is defined below to mean a

1 person born in or "[resident](#)" only within the District of Columbia, as follows.. Note that "[United States](#)" is defined in [26](#)
2 [U.S.C. §7701](#)(a)(9) and (a)(10) to mean ONLY the District of Columbia:

3 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#).
4 [Sec. 7701. - Definitions](#)

5
6 (a)(30) [United States](#) person
7 The term "[United States person](#)" means -

- 8
9 (A) a [[corporate](#)] [citizen](#) or [resident](#) [[alien](#)] of the [[federal](#)] [United States](#),
10 (B) a domestic partnership,
11 (C) a domestic [corporation](#).
12 (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
13 (E) any trust if -
14 (i) a court within the [United States](#) is able to exercise primary supervision over the administration of the trust,
15 and
16 (ii) one or more [United States](#) persons have the authority to control all substantial decisions of the trust.

17 All government identifying numbers may only lawfully be issued to persons participating in government franchises. They
18 act as the equivalent of license numbers for those engaging in franchises. The following IRS publications plainly admit
19 when government issued numbers are mandatory, and all of them relate to those obtaining or qualifying for some
20 government benefit or privilege. These cites are VERY important because once you can prove the things for which TINs
21 are positively required, then all other uses are VOLUNTARY and not mandatory. Simply show them the list below and if
22 your circumstances are not in it, then demand that they show a statute documenting an affirmative requirement to provide
23 an identifying number:

24 1. [IRS Publication 519, Year 2005, p. 23](#):

25 **Identification Number**

26 *A taxpayer identification number must be furnished on returns, statements, and other tax related documents.*
27 *For an individual, this is a social security number (SSN). If you do not have and are not eligible to get an SSN,*
28 *you must apply for an individual taxpayer identification number (ITIN). An employer identification number*
29 *(EIN) is required if you are engaged in a trade or business as a sole proprietor and have employees or a*
30 *qualified retirement plan.*

31 *You must furnish a taxpayer identification number if you are:*

- 32
33
34
35
36
- *An alien who has income effectively connected with the conduct of a U.S. trade or business at any time during the year.*
 - *An alien who has a U.S. office or place of business at any time during the year.*
 - *A nonresident alien spouse treated as a resident, as discussed in chapter 1, or*
 - *Any other alien who files a tax return, an amended return, or a refund claim (but not information returns).*

37 *Social Security Number (SSN). Generally, you can get an SSN if you have been lawfully admitted to the United*
38 *States for permanent residence or under other immigration categories that authorize U.S. employment.*

39 [. . .]

40 **Individual taxpayer identification number (ITIN).** *If you do not have and are not eligible to get an SSN, you*
41 *must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It usually takes about*
42 *4-6 weeks to get an ITIN. If you already have an ITIN, enter it whenever an SSN is required on your tax return.*

43 *An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or*
44 *immigration status under U.S. law.*

45 *In addition to those aliens who are required to furnish a taxpayer identification number and are not eligible for*
46 *an SSN, a Form W-7 should be filed for:*

- 47
48
- *Alien individuals who are claimed as dependents and are not eligible for an SSN, and*
 - *Alien spouses who are claimed as exemptions and are not eligible for an SSN.*

1 **Employer identification number (EIN).** An individual may use an SSN (or ITIN) for individual taxes and an
2 EIN for business taxes. To apply for an EIN, file Form SS-4. Application for Employer Identification Number,
3 with the IRS.

- 4 2. **IRS Form 1040NR Instructions, Year 2007, p. 9.** You can't avail yourself of the "benefits" of the franchise without
5 providing your franchisee license number.

6 *Line 7c, Column (2)*

7 *You must enter each dependent's identifying number (SSN, ITIN, or adoption taxpayer identification number*
8 *(ATIN)). If you do not enter the **correct identifying number**, at the time we process your return we may*
9 ***disallow the exemption claimed** (such as the child tax credit) based on the dependent.*

- 10 3. **IRS Form 1042s Instructions, Year 2006, p. 14.** What all of the circumstances below have in common is that they
11 involve a "benefit" that is usually financial or tangible to the recipient, and therefore require a franchisee license
12 number called a Taxpayer Identification Number:

13 *Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)*

14 **You must obtain a U.S. taxpayer identification number (TIN) for:**

- 15 • Any recipient whose income is effectively connected with the conduct of a trade or business in the United
16 States.
17 **Note.** For these recipients, exemption code 01 should be entered in box 6.
- 18 • Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a
19 foreign country and the United States, unless the income is an unexpected payment (as described in
20 Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations
21 that are actively traded; dividends from any redeemable security issued by an investment company
22 registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from
23 units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and
24 are registered with the Securities and Exchange Commission under the Securities Act of 1933; and
25 amounts paid with respect to loans of any of the above securities.
- 26 • Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities
27 received under qualified plans.
- 28 • A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt
29 organization under section 501(c) or as a private foundation.
- 30 • Any **QI**.
- 31 • Any **WP** or **WT**.
- 32 • Any nonresident alien individual claiming exemption from withholding on compensation for independent
33 personal services [services connected with a "trade or business"].
- 34 • Any foreign grantor trust with five or fewer grantors.
- 35 • Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

36 *If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must*
37 *include the TIN on Form 1042-S.*

38 We have taken the time to further investigate the last item above and put it in tabular form for your reading pleasure:

1 **Table 2: I.R.C. Statutory "Benefits"**

#	Name	Code section	Notes
1	Effectively connected with the "trade or business" franchise	26 U.S.C. §7701(a)(26) 26 U.S.C. §871(b) 26 U.S.C. §1	
2	Foreign person claiming reduced rate of, exemption from, tax under treaty	26 U.S.C. §894 26 U.S.C. §6114 26 U.S.C. §6712 26 U.S.C. §1(h)(11)(C)(i)(II)	
3	Nonresident alien claiming exemption for annuities received under qualified plans	26 U.S.C. §871(f)	
4	Foreign organization claiming an exemption from tax solely because of its status as a tax exempt organization	26 U.S.C. §501(c)	
5	Qualified Intermediary (QI)	26 CFR §1.1441-1(e)(5): Generally 26 CFR §1.1441-1(e)(5)(ii): Definition	Pursuant to 26 CFR §1.1441-1(c)(14), one cannot be "qualified" without being a "U.S. person", meaning a person with a legal domicile on federal territory in the "United States" (District of Columbia).
6	Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	26 CFR §1.1441-5(c)	<p>A withholding foreign partnership (WP) is any foreign partnership that has entered into a WP withholding agreement with the IRS and is acting in that capacity. A withholding foreign trust (WT) is a foreign simple or grantor trust that has entered into a WT withholding agreement with the IRS and is acting in that capacity.</p> <p>A WP or WT may act in that capacity only for payments of amounts subject to NRA withholding that are distributed to, or included in the distributive share of, its direct partners, beneficiaries, or owners. A WP or WT acting in that capacity must assume NRA withholding responsibility for these amounts. You may treat a WP or WT as a payee if it has provided you with documentation (discussed later) that represents that it is acting as a WP or WT for such amounts.</p> <p>You cannot be a WP or a WT without an EIN. A WP or WT must provide you with a Form W-8IMY that certifies that the WP or WT is acting in that capacity and a written statement identifying the amounts for which it is so acting. The statement is not required to contain withholding rate pool information or any information relating to the identity of a direct partner, beneficiary, or owner. The Form W-8IMY must contain the WP-EIN or WT-EIN.</p> <p>See: http://www.irs.gov/businesses/small/international/article/0,,id=127923,00.html</p>

#	Name	Code section	Notes
7	Nonresident claiming exemption for independent personal services	26 CFR §1.1441-4(b)(4): Withholding 26 CFR §1.1461-1(c)(2)(i): Reporting 26 CFR §1.1441-6(g)(1): TIN requirement	Claimed using IRS Form 8233. The term “personal services” is defined as work performed in connection with a “trade or business” pursuant to 26 CFR §1.469-9(b)(4) and 26 CFR §1.1441-4. 26 U.S.C. §864(b)(1)(A) excludes services performed for foreign employers, meaning employers other than the U.S. government. See: http://www.irs.gov/businesses/small/international/article/0,,id=106259,00.html
8	Foreign grantor trust with five or fewer grantors	26 U.S.C. §§671 to 679 26 CFR §1.1441-5(e): Generally 26 CFR §1.1441-1(c)(26): Definition	A foreign grantor trust is a foreign trust but only to the extent all or a portion of the income [meaning “trade or business” earnings or payments from the U.S. government pursuant to 26 U.S.C. §871 and 26 U.S.C. §643(b)] of the trust is treated as owned by the grantor or another person under sections 671 through 679.
9	Any branch of a foreign bank or foreign insurance company that is treated as a “U.S. person”	26 U.S.C. §7701(a)(30)	All “U.S. persons” have a domicile in the “United States”, meaning the District of Columbia. Choice of domicile is voluntary and therefore this status is voluntary. All “U.S. persons” and “individuals” are government agents, instrumentalities, employees, or officers.

1 To summarize all of the requirements pertaining to the mandatory use of identifying numbers from all the publications
2 above:

- 3 1. Only “individuals” are required to obtain identifying numbers. “Individuals” are defined in 5 U.S.C. §552a(a)(2) as
4 “citizens” and “residents” of the “United States”, meaning persons with a legal domicile on federal territory and not
5 within the exclusive jurisdiction of any state of the Union. This is also consistent with the requirements of 20 CFR
6 §422.104, which limits issuance of SSNs to “citizens” and “residents” of the “United States”, meaning federal territory
7 of the “federal zone”.
- 8 2. “citizens” are nowhere expressly required to obtain an identifying number. Only “aliens” are required to obtain a
9 number, which are foreign nationals born in a foreign country. They are only required to obtain identifying numbers
10 when domiciled on federal territory and outside the exclusive jurisdiction of a state of the Union. The reason they can
11 be required to obtain such a number is because all aliens are “privileged” while they are visiting federal territory. This
12 is confirmed by the following authorities, which prove that “aliens” with a domicile in a country are “privileged”:

13 *“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode*
14 *[domicile] in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are*
15 *subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do*
16 *not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them.*
17 *Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen*
18 *of a less privileged character, and are subject to the society without enjoying all its advantages. Their*
19 *children succeed to their status; for the right of perpetual residence given them by the State passes to their*
20 *children.”*
21 *[The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis*
22 *added.]*

- 23 3. If you are participating in a federal benefit or franchise, then you must provide a number. These benefits are identified
24 or IRS Form 1042s instructions and include:
 - 25 3.1. A “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.
 - 26 3.2. Reduced rate or exemption from tax arising from a tax treaty with a foreign country.
 - 27 3.3. Exemptions such as child write-offs.
 - 28 3.4. Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received
29 under qualified plans.
 - 30 3.5. A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization
31 under section 501(c) or as a private foundation.
 - 32 3.6. Any QI.
 - 33 3.7. Any WP or WT.
 - 34 3.8. Any nonresident alien individual claiming exemption from withholding on compensation for independent
35 personal services [services connected with a “trade or business”].
 - 36 3.9. Any foreign grantor trust with five or fewer grantors.
 - 37 3.10. Any branch of a foreign bank or foreign insurance company that is treated as a “U.S. person” under 26 U.S.C.
38 §7701(a)(30).
- 39 4. There is no authority within the I.R.C. to CREATE a “public office” by filling out any form. You must be elected into
40 the office by a lawful vote and you can’t “elect” yourself into office by simply filling out a form. You must
41 ALREADY be a “public officer” within the U.S. government in order to have a tax liability that can be reduced by any
42 of the above so-called “benefits”. 4 U.S.C. §72 says that all “public offices” must be exercised in the District of
43 Columbia and not elsewhere except as expressly provided in an act of Congress. There is no act of Congress which
44 expressly authorizes “public offices” within any state of the Union, and therefore it is ILLEGAL to participate in the
45 “trade or business” franchise as a person domiciled within the exclusive jurisdiction of a state of the Union.
46 Consequently, anyone domiciled within a state of the Union cannot be a party to any of the above “benefits” and is
47 being deceived and defrauded if they think they either have a liability or need to reduce the liability by participating in
48 any of the above franchises.

49 *For thus says the LORD:*
50 *“You have sold yourselves for nothing,*
51 *And you shall be redeemed without money.”*
52 *[Isaiah 52:3, Bible, NKJV]*
53

1 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
2 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
3 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
4 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
5 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

6 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
7 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs
8 exclusively to the States. **No interference by Congress with the business of citizens transacted within a State is**
9 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
10 **the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of
11 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
12 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
13 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
14 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
15 subjects. **Congress cannot authorize [e.g. LICENSE using a Social Security**
16 **Number] a trade or business within a State in order to tax it.**
17 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)*]

- 18 5. If you aren't an "alien" and meet any one of the following requirements, then you aren't required to obtain or use a
19 government issued identifying number
20 5.1. Do not participate government franchises.
21 5.2. Terminated participation in all federal franchises
22 5.3. Were not qualified at the time you signed up because not domiciled on federal territory.
23 No government institution, financial institution, or employer may therefore lawfully compel the use of Social Security
24 Numbers against those who meet the above criteria. If an employer financial institution attempts to compel use of the
25 SSN, the victim has not only a standing under the above statute, but also can sue the institution for involuntary
26 servitude under the Thirteenth Amendment. The reason is that this would constitute the equivalent of involuntary
27 servitude in violation of the Thirteenth Amendment, because it would essentially amount to compelling a person to act
28 as a federal "employee", as we showed earlier. The following statute makes it a CRIME to compel the use of Social
29 Security numbers against those who meet the above criteria:

30 TITLE 42 - THE PUBLIC HEALTH AND WELFARE
31 CHAPTER 7 - SOCIAL SECURITY
32 SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
33 [Sec. 408. Penalties](#)

34 (a) In general
35 **Whoever -...**

36 (8) **discloses, uses, or compels the disclosure of the social security number of any person in violation of the**
37 **laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18**
38 **or imprisoned for not more than five years, or both.**

- 39 6. Use of a government number constitutes prima facie evidence that you are acting in a representative capacity as an
40 officer of the government. The reason this must be so is because the government cannot pay "benefits" to private
41 individuals, so you must become their agent and officer acting in an official capacity to make the transaction lawful:

42 **To lay, with one hand, the power of the government on the property of the citizen, and with the other to**
43 **bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a**
44 **robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree**
45 **under legislative forms.**

46 **Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or**
47 **property of a citizen by government for the use of the nation or State.'** **'Taxes are burdens or charges**
48 **imposed by the Legislature upon persons or property to raise money for public purposes.'** Cooley, Const.
49 **Lim., 479.**

50 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common
51 mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the**
52 **government for the purposes of carrying on the government in all its machinery and operations—that they**
53 **are imposed for a public purpose.**' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of
54 N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;
55 Whiting v. Fond du Lac, supra."

1 [\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)
2

3 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
4 support of the government. The word has never thought to connote the expropriation of money from one group
5 for the benefit of another."

6 [\[U.S. v. Butler, 297 U.S. 1 \(1936\)\]](#)
7

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

- 22 7. You are not required to associate the number with any of your private property. Compelling you to do so violates the
23 Fifth Amendment takings clause. You and only you determinate what subset of your private property you wish to
24 associate with and donate to a "public use" and a "public purpose" by associating it with government property in the
25 form of the government owned number.
- 26 8. Associating a government number with your private property, such as your financial accounts, real estate, etc. makes
27 the property into the equivalent of "private property donated to a public use to procure the benefits of a government
28 franchise". If associating your property with a number does not render a government benefit, then it is a BAD idea to
29 basically give away your private property without any compensation. The government just loves people to do this, but
30 they can't require them to donate their private property to a public use.

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

39 [\[Budd v. People of State of New York, 143 U.S. 517 \(1892\)\]](#)

40 **10 Penalties for failure to disclose numbers**

41 **10.1 Failure to provide TIN on information returns**

42 Information returns include IRS Forms W-2, 1042-S, 1098, 1099, K-1, etc. 26 U.S.C. §6721(a) imposes a penalty against
43 those who file information returns that do not include all the information required on the form.

44 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART II > § 6721](#)
45 [§ 6721. Failure to file correct information returns](#)

46 (a) Imposition of penalty

47 (1) In general

48 In the case of a failure described in paragraph (2) by any person with respect to an information return, such
49 person shall pay a penalty of \$50 for each return with respect to which such a failure occurs, but the total
50 amount imposed on such person for all such failures during any calendar year shall not exceed \$250,000.

51 (2) Failures subject to penalty

1 For purposes of paragraph (1), the failures described in this paragraph are—

2 (A) any failure to file an information return with the Secretary on or before the required filing date, and

3 (B) any failure to include all of the information required to be shown on the return or the inclusion of
4 incorrect information.

5 The penalty amount for failure to provide an identifying number is \$50. See IRM 20.1.7.1.5 and 26 CFR §301.6721-
6 1(a)(1).

7 Code of Federal Regulations
8 PART 301 -- PROCEDURE AND ADMINISTRATION
9 Sec. 301.6721-1 Failure to file correct information returns.

10 (a) Imposition of penalty.

11 (1) General rule.

12 A penalty of \$50 is imposed for each information return (as defined in section 6724(d)(1) and paragraph (g)
13 of this section) with respect to which a failure (as defined in section 6721(a)(2) and paragraph (a)(2) of this
14 section) occurs. No more than one penalty will be imposed under this paragraph (a)(1) with respect to a single
15 information return even though there may be more than one failure with respect to such return. The total
16 amount imposed on any person for all failures during any calendar year with respect to all information returns
17 shall not exceed \$250,000. See paragraph (b) of this section for a reduction in the penalty when the failures are
18 corrected within specified periods. See paragraph (c) of this section for an exception to the penalty for
19 inconsequential errors or omissions. See paragraph (d) of this section for an exception to the penalty for a DE
20 MINIMIS number of failures. See paragraph (e) of this section for lower limitations to the \$250,000 maximum
21 penalty. See paragraph (f) of this section for higher penalties when a failure is due to intentional disregard of
22 the requirement to file timely correct information returns. See paragraph (a)(1) of Section 301.6724-1 for
23 waiver of the penalty for a failure that is due to reasonable cause.

24 The above regulation is under Part 301, which means it implements 5 U.S.C. §301 (federal employees). This statute
25 establishes that the head of an Executive or military department may prescribe regulations for the internal government of
26 his department.

27 [TITLE 5 > PART 1 > CHAPTER 3 > § 301](#)
28 [§ 301. Departmental regulations](#)

29 *The head of an Executive department or military department may prescribe regulations for the government of*
30 *his department, the conduct of its employees, the distribution and performance of its business, and the custody,*
31 *use, and preservation of its records, papers, and property. This section does not authorize withholding*
32 *information from the public or limiting the availability of records to the public.*

33 Consequently, the regulation only applies to federal employees and not the public in general.

34 **10.2 Foreign Investment in Real Property Transfer Act (FIRPTA) penalties**

35 26 U.S.C. §1445(b)(2) imposes mandatory withholding of 10% upon a “Transferor”, meaning a Seller of real property
36 located in the “United States” (District of Columbia), who fails to provide a Taxpayer Identification Number on their
37 “Certificate of Non-Foreign Status”.

38 [TITLE 26 > Subtitle A > CHAPTER 3 > Subchapter A > § 1445](#)
39 [§ 1445. Withholding of tax on dispositions of United States real property interests](#)

40 (b) Exemptions

41 (1) In general

42 *No person shall be required to deduct and withhold any amount under subsection (a) with respect to a*
43 *disposition if paragraph (2), (3), (4), (5), or (6) applies to the transaction.*

44 (2) Transferor furnishes nonforeign affidavit

1 *Except as provided in paragraph (7), this paragraph applies to the disposition **if the transferor furnishes to the***
2 ***transferee an affidavit by the transferor stating, under penalty of perjury, the transferor's United States***
3 ***taxpayer identification number** and that the transferor is not a foreign person.*

4 The above statute does not impose a DUTY to obtain a number, but only to disclose the number if they have one under
5 threat of withholding if they don't.

6 The term "Transferor" is defined at 26 U.S.C. §1445(f)(1) as the person disposing of United States real property, meaning
7 real property owned by the U.S. government and not private parties. 26 U.S.C. §897 further characterizes the "Transferor"
8 as a "nonresident alien individual" or "foreign corporation". Consequently, one would not be a "Transferor" subject to
9 withholding, even without a number, if:

- 10 1. The entity was not a "nonresident alien individual" or "foreign corporation".
- 11 2. The entity was a "nontaxpayer" not subject to the I.R.C.
- 12 3. The property was not located in the "United States", which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the
13 District of Columbia and no part of any state of the Union.
- 14 4. The entity was not a "Transferor", meaning a "nonresident alien individual" or "foreign corporation" selling real
15 property in the District of Columbia.

16 **11 Getting Rid of SSNs/TINs in your IRS or other government record**

17 By following the procedures given above to rebut any association with an identifying number, you will go a long way
18 toward eliminating it from government records. The other important thing is to make sure that:

- 19 1. You discontinue using it or writing any identifying numbers on any new government forms you fill out.
- 20 2. You correct your status with the Social Security Administration by sending in an amended SSA Form SS-5 changing
21 your citizenship status to that of a "national" who is not a "U.S. citizen".
- 22 3. You go back and refile all government forms that are still in use which indicated a number, such as:
23 3.1. [IRS Form W-8BEN](#) submitted to financial institutions and/or employers
24 3.2. IRS Form W-4 (which you SHOULDN'T be using). See the free [Federal and State Tax Withholding Options for](#)
25 [Private Employers, Form #09.001](#) pamphlet for the reason why at:
26 <http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>
27 3.3. [Passport applications](#) .
28 3.4. Jury summons responses.
29 3.5. [Voter registration](#) :
30 3.6. Driver's license
31 3.6.1. [Driver's license application](#) -get a driver's license without an SSN
32 3.6.2. [Change of Address](#)
33 3.7. Job applications.
34 3.8. Tax returns (by revoking your signature on all past returns filed).

35 Below are some additional resources that may prove useful for those who want to remove SSNs from government records
36 and liberate themselves from the position of compelled "Trustee":

- 37 1. [Social Security Number \(SSN\)](#)- defined
38 <http://famguardian.org/TaxFreedom/CitesByTopic/SSN.htm>
- 39 2. [Taxpayer Identification Number \(TIN\)](#)- defined
40 <http://famguardian.org/TaxFreedom/CitesByTopic/TIN.htm>
- 41 3. [Don't Give Your Children Social Security Numbers](#)
42 <http://famguardian.org/TaxFreedom/Instructions/1.1NoSSNChildren.htm>
- 43 4. [Quit Social Security and Rescind your Social Security Number](#) - Sovereignty Forms and Instructions, step 3.17.
44 <http://famguardian.org/TaxFreedom/Instructions/3.17QuitSocialSecurity.htm>
- 45 5. [State DMV Change of Address letter](#)
46 <http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm>
- 47 6. [Attachment to Government form which asks for Social Security Number](#)
48 <http://famguardian.org/TaxFreedom/Forms/Emancipation/GovtApplAttachment.htm>
- 49 7. [How to Apply for a Passport as a "national" without an SSN](#)

- 1 <http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm>
- 2 8. [Social Security form SS-521: Request for Withdrawal of Application](http://famguardian.org/TaxFreedom/Forms/Emancipation/ssa_521.pdf)
- 3 http://famguardian.org/TaxFreedom/Forms/Emancipation/ssa_521.pdf
- 4 9. [Change Your Filing Status to "nonresident alien" and "Denumber" yourself](#) -Sovereignty Forms and Instructions, step
- 5 3.14
- 6 <http://famguardian.org/TaxFreedom/Instructions/3.14ChangeFilingStatus.htm>
- 7 10. [IRS Form 4029: Application for Exemption from Social Security Taxes and Waiver of Benefits](#)
- 8 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4029.pdf>
- 9 11. [IRS Form W-9: Application for NONTAXPAYER identification number](#)
- 10 <http://sedm.org/ProductInfo/RespLtrs/AboutSSNs/IRSFormW9-Amended.pdf>
- 11 12. [Your Rights Regarding Social Security Numbers](#) - Family Guardian
- 12 <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/YourRightsAndSSNs.htm>
- 13 13. [Secrets of the Social Security Number](#)- Buildfreedom
- 14 <http://www.buildfreedom.com/tl/tl17b.shtml>
- 15 14. [Social Security Numbers for Children?](#)- SSA Website. NO! you don't have to have one!
- 16 <http://www.ssa.gov/pubs/10023.html>
- 17 15. [Opening Bank Accounts Without SSNs](#)- Antishyster Magazine
- 18 <http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N2-OpeningBankAcctsWithoutSSNs.pdf>
- 19 16. [Working without an SSN](#)-Antishyster Magazine
- 20 <http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N2-WorkingWithoutSSNs.pdf>
- 21 17. [Letter about Social Security Numbers](#)-by Social Security Administration
- 22 <http://famguardian.org/Subjects/Taxes/Evidence/ss3-98.pdf>

23 **12 Quitting Social Security and living without SSNs or TINs**

24 For detailed procedures on how to quit Social Security and how to live without a Social Security Number, please refer to
25 the following resource:

- 26 1. [Resignation of Compelled Social Security Trustee](#), Form #06.002- allows you to quit social security
- 27 <http://sedm.org/Forms/FormIndex.htm>
- 28 2. [Why You Aren't Eligible for Social Security](#), Form #06.001-Use this form to apply for a driver's license without a Slave
- 29 Surveillance Number. Most states require applications who are eligible for Social Security to provide a number. This
- 30 pamphlet proves you aren't eligible and therefore don't need one. See:
- 31 <http://sedm.org/Forms/FormIndex.htm>
- 32 3. [Social Security Policy Manual](#), Form #06.013-describes how to live without a Socialist INsecurity Numbers.

33 **13 How to use "substitute numbers" to avoid being privileged**

34 Yet another approach to avoid using the "government's" numbers is to either use all zeros. The following Social Security
35 publication indicates on pages 16 and 29 that if the subject of the W-2 report does not have an SSN, then the number "000-
36 00-0000" can be used:

Social Security Publication 42-007: Specifications for Filing Forms W-2 Electronically
<http://sedm.org/Forms/Tax/FormW2/R07efw2.pdf>

37 Another useful approach is to use the same number as they use, but to give it a new name so that they can't use it as an SSN
38 or TIN and can only use it as an account number. This prevents them from being able to presume that you are a "taxpayer"
39 or that the number is THEIR number. The following authorities support of this approach.

- 40 1. 26 CFR §301.6109-1(g)(1)(i) authorizes anyone to send a request to the IRS and the Social Security Administration
- 41 which allows the status of THEIR number to be changed into the equivalent of a "Nontaxpayer Identification Number"
- 42 or "NIN" for short that belongs to a nonresident alien not engaged in a "trade or business".

43 *" . . . A person may establish a different status for the number by providing proof of foreign status with the*
44 *Internal Revenue Service...Upon accepting an individual as a nonresident alien individual, the Internal*
45 *Revenue Service will assign this status to the individual's social security number. . .*
46 *[26 CFR §301.6109-1(g)(1)(i)]*

2. We have found no IRS publication that identifies EXACTLY what would satisfy the requirement for "proof" mentioned above, but we believe that either of the following two forms would suffice:
 - 2.1. IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>
 - 2.2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
3. Every correspondence you send the IRS should include proof of your "foreign status" such as that in the previous step, and a brief explanation that any numbers included in the correspondence. By "Foreign status", they mean that you are a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) with no "trade or business" earnings, and all of whose estate is a "foreign estate" as defined in 26 U.S.C. §7701(a)(31). The correspondence should say that the number, if it is included, is:
 - 3.1. Is NOT "Social Security Number" or "Taxpayer Identification Number".
 - 3.2. Is a PRIVATELY ISSUED number called a "Nontaxpayer Identification Number" whose use is privileged, copyrighted, and licensed. That number happens to match the same number in IRS systems but is NOT an SSN or TIN.
 - 3.3. Belong to a "nonresident alien" not engaged in a "trade or business" as defined in 26 CFR §1.871-1(b)(i).

The ONLY occasion where we would take the above approach of inventing our own number is ONLY if we are sending in corrected information returns. We would not use it in any correspondence or tax returns we send to the IRS because they are handled by individual people, whereas the Information Returns are processed and scanned by computer, and the computers won't automatically fix the erroneous information returns unless they can do numeric matching. This approach of using a SUBSTITUTE NIN would be used, for instance, in submitting any of the following Forms:

1. Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
2. Corrected Information Return Attachment Letter, Form #04.002
<http://sedm.org/Forms/FormIndex.htm>
4. Correcting Erroneous IRS Form 1042's, Form #04.003
<http://sedm.org/Forms/FormIndex.htm>
5. Correcting Erroneous IRS Form 1098's, Form #04.004
<http://sedm.org/Forms/FormIndex.htm>
6. Correcting Erroneous IRS Form 1099's, Form #04.005
<http://sedm.org/Forms/FormIndex.htm>
3. Correcting Erroneous IRS Form W-2's, Form #04.006
<http://sedm.org/Forms/FormIndex.htm>

One form useful in removing the false presumption that you are a Social Security franchise participant who has a Social Security Number is the following form, which the SEDM Member Agreement, Form #01.001 mandates that all members must attach to every standard government form they submit that has not been amended to remove false and prejudicial presumptions about their status:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

Other than in the above specific circumstances, we suggest ALWAYS do the following when either responding to federal or state collection correspondence or sending in a tax return:

1. Making a copy of the original notice you receive on the collection correspondence.
2. Blacking out any identifying numbers in thick black felt tip pen and writing next to it "WRONG!"
3. Not putting any identifying number in your responsive correspondence but instead emphasizing that you "have" not number and cannot lawfully possess "public property" such as federal identifying numbers as a "private person". 20 CFR §422.103(d) says that the number and the card are the property of the Social Security Administration and NOT you. Therefore, it constitutes theft and embezzlement and abuse of public property to use it as a "private person" who is NOT a "public officer" and who refuses to act as one.
4. Demand that the government IMMEDIATELY destroy ALL records about you, and especially information returns and identifying numbers. This is a requirement of the Privacy Act, 5 U.S.C. §552a(b), which says that the government cannot disclose or maintain any records about you without your consent. Tell them they DON'T have your consent and

1 therefore MUST destroy and redact all records about you. If they violate this request, they are also violating your
2 Fourth Amendment right to privacy, which it was the purpose of the Privacy Act to protect in the first place.
3 5. Include our Wrong Party Notice that contains a Copyright License Notice with each correspondence to put them into a
4 "privileged" state if they use anything you give them similar to the below. This will cause them to have to pay a
5 penalty every time they make demands on your time in responding without addressing any of the legal issues you raise:

[Wrong Party Notice, Form #07.105
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

6 **14 Banking and Financial Industry Policy and Guidance on Use of SSN's and** 7 **TINs**

8 The banking industry maintains a website called "[Bankers Online](#)". On their website, they feature a pamphlet for use by
9 bank personnel regarding the use of TINs by customers who do not wish to have or use them. Below are links to this
10 important document:

- 11 • Direct link: <http://www.bankersonline.com/tools/operational/constructivenotice.pdf>
- 12 • Other copy: <http://sedm.org/Forms/Tax/AboutSSNs/constructivenotice.pdf>

13 If a bank pressures or compels you to provide a TIN when you want to open an account, you should ask them for the
14 regulation that authorizes them to compel use of such a number. Chances are, they will cite [31 CFR §103.121](#), which says
15 in pertinent part:

16 *Title 31: Money and Finance: Treasury*
17 [PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)
18 [TRANSACTIONS](#)
19 [Subpart I—Anti-Money Laundering Programs](#)
20 [Anti-Money Laundering Programs](#)
21 [§ 103.121 Customer Identification Programs for banks, savings associations, credit unions, and certain non-](#)
22 [Federally regulated banks.](#)

23 *b) Customer Identification Program: minimum requirements—(1) In general. A bank must implement a written*
24 *Customer Identification Program (CIP) appropriate for its size and type of business that, at a minimum,*
25 *includes each of the requirements of paragraphs (b)(1) through (5) of this section. If a bank is required to have*
26 *an anti-money laundering compliance program under the regulations implementing 31 U.S.C. 5318(h), 12*
27 *U.S.C. 1818(s), or 12 U.S.C. 1786(q)(1), then the CIP must be a part of the anti-money laundering compliance*
28 *program. Until such time as credit unions, private banks, and trust companies without a Federal functional*
29 *regulator are subject to such a program, their CIPs must be approved by their boards of directors.*

30 *(2) Identity verification procedures. The CIP must include risk-based procedures for verifying the identity of*
31 *each customer to the extent reasonable and practicable. The procedures must enable the bank to form a*
32 *reasonable belief that it knows the true identity of each customer. These procedures must be based on the bank's*
33 *assessment of the relevant risks, including those presented by the various types of accounts maintained by the*
34 *bank, the various methods of opening accounts provided by the bank, the various types of identifying*
35 *information available, and the bank's size, location, and customer base. At a minimum, these procedures must*
36 *contain the elements described in this paragraph (b)(2).*

37 *(i) Customer information required—(A) In general. The CIP must contain procedures for opening an account*
38 *that specify the identifying information that will be obtained from each customer. Except as permitted by*
39 *paragraphs (b)(2)(i)(B) and (C) of this section, the bank must obtain, at a minimum, the following information*
40 *from the customer prior to opening an account:*

41 *(1) Name;*

42 *(2) Date of birth, for an individual;*

43 *(3) Address, which shall be:*

44 *(i) For an individual, a residential or business street address;*

45 *(ii) For an individual who does not have a residential or business street address, an Army Post Office (APO) or*
46 *Fleet Post Office (FPO) box number, or the residential or business street address of next of kin or of another*
47 *contact individual; or*

(iii) For a person other than an individual (such as a corporation, partnership, or trust), a principal place of business, local office, or other physical location; and

(4) Identification number, which shall be:

(i) For a U.S. person, a taxpayer identification number; or

(ii) For a non-U.S. person, one or more of the following: a taxpayer identification number; passport number and country of issuance; alien identification card number; or number and country of issuance of any other government-issued document evidencing nationality or residence and bearing a photograph or similar safeguard.

Note to paragraph (b)(2)(i)(A)(4)(ii): When opening an account for a foreign business or enterprise that does not have an identification number [EIN], the bank must request alternative government-issued documentation certifying the existence of the business or enterprise.

(B) Exception for persons applying for a taxpayer identification number. Instead of obtaining a taxpayer identification number from a customer prior to opening the account, the CIP may include procedures for opening an account for a customer that has applied for, but has not received, a taxpayer identification number. In this case, the CIP must include procedures to confirm that the application was filed before the customer opens the account and to obtain the taxpayer identification number within a reasonable period of time after the account is opened.

(C) Credit card accounts. In connection with a customer who opens a credit card account, a bank may obtain the identifying information about a customer required under paragraph (b)(2)(i)(A) by acquiring it from a third-party source prior to extending credit to the customer.

For the purposes of the above, the following terms are also defined in the regulation above:

Title 31: Money and Finance: Treasury
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)
[Subpart I—Anti-Money Laundering Programs](#)
[Anti-Money Laundering Programs](#)
[§ 103.121 Customer Identification Programs for banks, savings associations, credit unions, and certain non-Federally regulated banks.](#)

(a) Definitions. For purposes of this section:

(7) U.S. person means:

(i) A United States citizen; or

(ii) A person other than an individual (such as a corporation, partnership, or trust), that is established or organized under the laws of a State or the United States.

(8) Non-U.S. person means a person that is not a U.S. person.

A "U.S. person", is defined in [26 U.S.C. §7701\(a\)\(30\)](#) as a "citizen", "resident", estate, trust, or federal (domestic) corporation:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
[Sec. 7701. - Definitions](#)

(a)(30) United States person

The term "United States person" means -

(A) a citizen or resident of the United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

1 All of the above have in common a domicile within the "United States", which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and
2 (a)(10) as the District of Columbia. See our article below for further details:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

3 Therefore, persons born in and domiciled within states of the Union are "nonresident aliens" and "nationals but not citizens"
4 pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#) who are not required to have or to provide a TIN for opening a bank
5 account. See also:

- 6 1. *Nonresident Alien Position*, Form #05.020:
7 <http://sedm.org/Forms/FormIndex.htm>
- 8 2. *Why you are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
9 <http://sedm.org/Forms/FormIndex.htm>

10 **15 Summary and Conclusions**

11 We will now summarize all of the conclusions of fact and conclusions of law derived from the evidence provided in this
12 document:

- 13 1. Government issued identifying numbers include:
 - 14 1.1. Social Security Numbers (SSN) issued by the Social Security Administration under the authority of 20 CFR
15 §422.104. Issued only to "U.S. persons" defined in 26 U.S.C. §7701(a)(30) with a domicile on federal territory.
 - 16 1.2. Taxpayer Identification Numbers. Issued by the IRS pursuant to 26 U.S.C. §6109. Can be issued only to "U.S.
17 persons" as defined in 26 U.S.C. §7701(a)(30) who have a domicile on federal territory.
 - 18 1.2.1. Employer Identification Numbers (EIN) obtained using IRS Form SS-4.
 - 19 1.2.2. Taxpayer Identification Numbers obtained using IRS Form W-9.
 - 20 1.3. Individual Taxpayer Identification Numbers (ITIN) obtained using IRS Form W-7. ITINs can only be issued to
21 aliens pursuant to 26 CFR §301.6109-1(d)(3)
- 22 2. SSNs and TINs are made interchangeable for the purposes of income taxes pursuant to the following authorities:
 - 23 2.1. [26 U.S.C. §6109\(a\)](#) (at the end) authorizes the substitution of an SSN for a TIN, but neither MANDATES it nor
24 states the circumstances under which it is appropriate.
 - 25 2.2. 26 CFR §301.7701-11.
 - 26 2.3. 26 U.S.C. §6011(b).
- 27 3. Only persons with a domicile on federal territory that is no part of a state of the Union are eligible to be issued
28 Taxpayer Identification Numbers or Social Security Numbers. 20 CFR §422.104 and 26 U.S.C. §6109. Persons
29 domiciled outside of federal territory such as in a state of the Union are NOT eligible for federally issued identifying
30 numbers.
- 31 4. The possession or use of the Social Security Card or Social Security Number causes a surrender of constitutional rights
32 and conveys to the government the authority to penalize the abuses of these forms of public property and the activities
33 of the "trustees", fiduciaries, and "public officers" who are in custody of them:
 - 34 4.1. The back of the Social Security Card itself admits this:

35 *"Improper use of this card or number by anyone is punishable by fine, imprisonment or both."*
36 [SOURCE: <http://sedm.org/Forms/Discovery/BPDFOIA.pdf>]

- 37 4.2. The U.S. Supreme Court has said that anyone who receives a government benefit waives their rights and their
38 standing in court to sue the government for violations of rights caused by the administration of government
39 franchises:

40 *"The Government urges that **the Power Company is estopped to question the validity of the Act creating the***
41 ***Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297*
42 *U.S. 323] maintain this suit. **The principle is invoked that one who accepts the benefit of a statute cannot***
43 ***be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;***
44 ***Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,***
45 ***260 U.S. 469.**"*
46 [Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

- 1 5. All identifying numbers issued by the government are property of their Creator, which is the government, and not to
2 the person holding or using them. See:
3 5.1. 20 CFR §422.103(d).
4 5.2. The Social Security Card itself, which says:

5 *“This card belongs to the Social Security Administration and you must return it if we ask for it.”*

- 6 5.3. The SSA Form SS-5 application is entitled “Application for a Social Security Card”. It does not say “Application
7 for Social Security Benefits. You are applying to become a custodian and fiduciary over public property, and
8 strings attach to that application.
9 5.4. Any person in possession or use of a Social Security Card or Number is a trustee and fiduciary over public
10 property in their temporary custody and control. Anything they attach the card or the number to become “private
11 property donated to a public use to procure the benefits of a franchise”.
- 12 6. Anyone who asks you for “Your Social Security Number” is asking TWO questions:
13 6.1. Are you a public officer and government trustee on official business at this meeting.
14 6.2. If so, what is your license number to act in that capacity.
15 If you provided a number in response to the above question, you answered “Yes” to the first question and then
16 provided your license number.
- 17 7. Government issued identifying numbers act as de facto license numbers for persons engaged in government franchises.
18 Such franchises include:
19 7.1. Social Security. Also called Old Age Survivors Disability Insurance (OASDI).
20 7.2. Medicare.
21 7.3. Unemployment Insurance. Also called FICA.
- 22 8. The U.S. Supreme Court held in the License Tax Cases that Congress cannot establish a licensed or privileged activity
23 in a state of the Union in order to tax it. This includes all the above forms of federal franchises.

24 *“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
25 with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to
26 trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive
27 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
28 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

29 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this
30 commerce and trade Congress has no power of regulation nor any direct control. This power belongs
31 exclusively to the States. No interference by Congress with the business of citizens transacted within a State is
32 warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to
33 the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of
34 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
35 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
36 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
37 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
38 subjects. Congress cannot authorize [e.g. “license”] a trade or business within a State in order to tax it.”
39 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

- 40 8.1. Consequently, the ONLY place that such government franchises can lawfully be offered is on federal territory.
41 This is consistent with the definition of “State” within the Social Security Act and all the other acts. For further
42 details, see sections 5 through 5.5 of the following:

[Government Instituted Slavery Using Franchises, Form #05.030
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

- 43 8.2. [Why You Aren't Eligible for Social Security, Form #06.001
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)
- 44
45 9. Anyone who obtains or uses a government issued identifying number who does NOT have a domicile on federal
46 territory at the time of its issuance is:
47 9.1. Impersonating an employee or officer of the government in criminal violation of 18 U.S.C. §912.
48 9.2. Impersonating a statutory “U.S. citizen” in criminal violation of 18 U.S.C. §911.
49 9.3. Defrauding the U.S. government in criminal violation of 42 U.S.C. §408.
- 50 10. Government issued identifying numbers are used to track those in receipt of government “benefits”. This is confirmed
51 by the instructions for IRS Form 1042s, which list all the circumstances under which such numbers must be provided.
52 Note that all of the situations described relate to financial benefits of one kind or another:

53 *Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)*

1 **You must obtain a U.S. taxpayer identification number (TIN) for:**

- 2 • Any recipient whose income is effectively connected with the conduct of a trade or business in the
3 United States.
4 **Note.** For these recipients, exemption code 01 should be entered in box 6.
5 • Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a
6 foreign country and the United States, unless the income is an unexpected payment (as described in
7 Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt
8 obligations that are actively traded; dividends from any redeemable security issued by an investment
9 company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest,
10 or royalties from units of beneficial interest in a unit investment trust that are (or were, upon
11 issuance) publicly offered and are registered with the Securities and Exchange Commission under
12 the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.
13 • Any nonresident alien individual claiming exemption from tax under section 871(f) for certain
14 annuities received under qualified plans.
15 • A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt
16 organization under section 501(c) or as a private foundation.
17 • Any QI.
18 • Any WP or WT.
19 • Any nonresident alien individual claiming exemption from withholding on compensation for
20 independent personal services [services connected with a “trade or business”].
21 • Any foreign grantor trust with five or fewer grantors.
22 • Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

23 *If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent*
24 *must include the TIN on Form 1042-S.*

25 *[IRS Form 1042s Instructions, Year 2006, p. 14]*

26 11. The government cannot lawfully spend any of its revenues on a private purpose. Consequently, it is ILLEGAL to offer
27 any kind of federal benefit to a person who is NOT ALREADY an officer or employee of the government BEFORE
28 they signed the application such as the SS-5:

29 11.1.5 U.S.C. §552a(a)(13) defines “federal personnel” as all those entitled to receive government retirement benefits
30 including Social Security.

31 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
32 [§ 552a. Records maintained on individuals](#)

33 (a) Definitions.— For purposes of this section—

34 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
35 members of the uniformed services (including members of the Reserve Components), individuals entitled to
36 receive immediate or deferred retirement benefits under any retirement program of the Government of the
37 United States (including survivor benefits).

38 11.2. The term “employee” is defined in the I.R.C. as including only government workers and not those in private
39 industry. Consequently, all those who sign and submit IRS Form W-4 effectively become “temps” or “Kelly
40 Girls” on temporary loan by Uncle Sam to their private employers:

41 [26 CFR §31.3401\(c \)-1 Employee:](#)

42 “...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a
43 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or
44 any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an
45 officer of a corporation.”
46

47 [8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267](#)

48 **Employee:** “The term employee **specifically includes** officers and employees whether elected or appointed, of
49 the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or
50 instrumentality of any one or more of the foregoing.”

1 11.3. The U.S. Supreme Court held that the power to tax cannot be used to transfer wealth among PRIVATE
2 individuals. Therefore, the only “individuals” within the I.R.C. Subtitle A franchise agreement are public officers
3 and employees and instrumentalities of the government:

4 To lay, with one hand, the power of the government on the property of the citizen, and with the other to
5 bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a
6 robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree
7 under legislative forms.

8 Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or
9 property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges
10 imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const.
11 Lim., 479.

12 Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common
13 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
14 government for the purposes of carrying on the government in all its machinery and operations—that they
15 are imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of
16 N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;
17 Whiting v. Fond du Lac, supra.”
18 [Loan Association v. Topeka, 20 Wall. 655 (1874)]

19
20
21 “A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
22 support of the government. The word has never thought to connote the expropriation of money from one group
23 for the benefit of another.”
[U.S. v. Butler, 297 U.S. 1 (1936)]

24 For exhaustive proof of the above, 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>

- 25 12. Any time IRS insists on using a Social Security Number as a Taxpayer Identification Number, then they are:
26 12.1. Making a presumption that you are a “U.S. person” domiciled on federal territory.
27 12.2. Making a presumption that you are engaged in excise taxable franchises such as a “trade or business”.
28 In the vast majority of cases it is a FALSE presumption that violates due process of law and injures constitutionally
29 protected rights.
- 30 13. If you are neither an “alien”, nor are domiciled on federal territory because you are domiciled in a state of the Union,
31 then you can’t lawfully:
32 13.1. Have or use any government identifying number.
33 13.2. Participate in any government franchise, including Social Security, Medicare, Unemployment insurance, Driver’s
34 Licenses, Marriage Licenses, etc. See:
35 Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
- 36 13.3. Be subject to federal statutory law. See:
37 Why Statutory Civil Law is Law for Government and not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
- 38 14. If the government uses an identifying number to refer to you and you do not rebut it, then:
39 14.1. You have agreed to accept a “public office” within the government.
40 14.2. If you didn’t already work for the government, the office you occupy is entirely without compensation.
41 14.3. You have misrepresented your status as a person domiciled on federal territory or engaged in federal franchises
such as a “trade or business”.
- 42 15. The only law that creates an obligation to supply a number is at 26 CFR §301.6109-1(b).

[26 CFR §301.6109-1\(b\)](#)

(b) Requirement to furnish one’s own number—

(1) U.S. persons.

Every U.S. person who makes under this title a return, statement, or other document must furnish its own
taxpayer identifying number as required by the forms and the accompanying instructions.

1 The above requirement says the number must be disclosed IF THE SUBMITTER HAS ONE. It does not impose a
2 requirement to apply for or have a number. The above requirement only applies to federal employees and not private
3 individuals per 5 U.S.C. §301. If it applied to the “taxpayer” and not the IRS employee, then it would be under Part 1
4 instead of Part 301 of Title 26 of the Code of Federal Regulations.

5 16. The only penalty prescribed in the Internal Revenue Code for failure to use or disclose an identifying number is that
6 found in 26 U.S.C. §6721(a) and 26 CFR §1.6721-1(a)(1), which collectively impose a penalty of \$50 for the filing of
7 an information return that does not contain all the information required on the form.

8 17. If you want to withdraw an unlawful application to participate in Social Security made using SSA Form SS-5, then we
9 suggest using the following form on our website:

Resignation of Compelled Social Security Trustee, Form #06.002

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

10 **16 Resources for Further Study and Rebuttal**

11 If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following
12 authoritative sources, and also welcome you to rebut any part of this pamphlet after your have read it and studied the
13 subject carefully yourself just as we have:

14 1. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205 -Use this form in the case
15 of employers and financial institutions who are trying to compel you to procure or use a government issued identifying
16 number.

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

18 2. *Government Instituted Slavery Using Franchises*, Form #05.030 - Documents the primary mechanism abused by the
19 government to destroy the constitutional rights and sovereignty of the people.

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

21 3. *Liberty University*- Free educational materials for regaining your sovereignty as an entrepreneur or private person

<http://sedm.org/LibertyU/LibertyU.htm>

23 4. *Family Guardian Website, Taxation page*- Free website

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

25 5. *Great IRS Hoax*, Form #11.302. See section 5.4.17

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

27 6. *Sovereignty Forms and Instructions Online*, Form #10.004- Free references and tools to help those who want to escape
28 federal slavery

<http://famguardian.org/TaxFreedom/FormsInstr.htm>

30 7. *Who are “Taxpayers” and who needs a “Taxpayer Identification Number”?*, Form #05.013- Free downloadable
31 pamphlet

<http://sedm.org/LibertyU/LibertyU.htm> (see item 4.2)

33 8. *Social Security: Mark of the Beast*, Form #11.407- Free book by Steven Miller

<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

35 9. *Social Security: Idolatry and Slavery*- Mercy Seat Christian Church

<http://famguardian.org/Subjects/Taxes/Articles/Christian/SocialSecurity-Idolatry.htm>

37 10. *Social Security Act, Title 42, Chapter 7*- United States Code

http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html

39 11. *Social Security Act*- Social Security Administration

http://www.ssa.gov/OP_Home/ssact/comp-toc.htm

41 12. *Social Security Regulations*- Social Security Administration

http://www.ssa.gov/OP_Home/cfr20/cfrdoc.htm

43 13. *Social Security Program Policy Documents*

http://www.ssa.gov/OP_Home/

45 14. *Legal Information Institute: Social Security*- Cornell University

<http://www.law.cornell.edu/socsec/>

17 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that Social Security Numbers and Social Security Cards are the property of the U.S. government and not the person in possession of them:

Title 20: Employees' Benefits
[PART 422—ORGANIZATION AND PROCEDURES](#)
[Subpart B—General Procedures](#)
[§ 422.103 Social security numbers.](#)

(d) Social security number cards. A person who is assigned a social security number will receive a social security number card from SSA within a reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon request.**

2. Admit that because Social Security Numbers and Social Security Cards are the property of the U.S. government, then they constitute property devoted to a “public purpose” or “public uses”:

*“**Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d 789, 794.*

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business.”
[Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

YOUR ANSWER: _____

3. Admit that only public “employees” on official duty can possess, use, or control property devoted to a “public use”.

YOUR ANSWER: _____

4. Admit that it is illegal to use public property for a private purpose:

[TITLE 18](#) > [PART 1](#) > [CHAPTER 11](#) > § 208

1 [§ 208. Acts affecting a personal financial interest](#)

2 (a) Except as permitted by subsection (b) hereof, **whoever, being an officer or employee of the executive**
3 **branch of the United States Government, or of any independent agency of the United States, a Federal**
4 **Reserve bank director, officer, or employee, or an officer or employee of the District of Columbia, including a**
5 **special Government employee, participates personally and substantially as a Government officer or employee,**
6 **through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or**
7 **otherwise, in a judicial or other proceeding, application, request for a ruling or other determination,**
8 **contract, claim, controversy, charge, accusation, arrest, or other particular matter in which, to his**
9 **knowledge, he, his spouse, minor child, general partner, organization in which he is serving as officer,**
10 **director, trustee, general partner or employee, or any person or organization with whom he is negotiating or**
11 **has any arrangement concerning prospective employment, has a financial [or personal/private] interest—**

12 Shall be subject to the penalties set forth in section [216](#) of this title.

13 YOUR ANSWER: _____

- 14 5. Admit that the number assigned by the Social Security Administration called a Social Security Number is created,
15 owned, reissued, and controlled exclusively by the Social Security Administration.

16 YOUR ANSWER: _____

- 17 6. Admit that the Social Security Number is primarily used to control you, and that you have no control or ownership
18 over how the government uses or discloses it.

19 YOUR ANSWER: _____

- 20 7. Admit that it is impossible to “have” a number. A number is information and you can know information but you can’t
21 own it unless it is copyrighted.

22 YOUR ANSWER: _____

- 23 8. Admit that claiming a number or participating in Social Security guarantees NOTHING, according to the Supreme
24 Court.

25 “We must conclude that **a person covered by the Act has not such a right in benefit payments...** This is not to
26 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional
27 restraint.”
28 [Flemming v. Nestor, [363 U.S. 603](#) (1960)]

29 _____
30 “The Social Security system may be accurately described as a form of social insurance, enacted pursuant to
31 Congress' power to "spend money in aid of the `general welfare,'" *Helvering v. Davis, supra*, at 640, whereby
32 persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the
33 retired and disabled, and their dependents. Plainly the expectation is that many members of the present
34 productive work force will in turn become beneficiaries rather than supporters of the program. But each
35 worker's benefits, though flowing from the contributions he made to the [363 U.S. 603, 610] national economy
36 while actively employed, are not dependent on the degree to which he was called upon to support the system by
37 taxation. **It is apparent that the noncontractual interest of an employee covered by the Act cannot be soundly**
38 **analogized to that of the holder of an annuity, whose right to benefits is bottomed on his contractual**
39 **premium payments.**”
40 [Flemming v. Nestor, [363 U.S. 603](#), 610, 80 S.Ct. 1367 (1960)]

41 YOUR ANSWER: _____

- 42 9. Admit that without a guaranteed benefit, anyone using a number cannot claim any legally enforceable right or
43 entitlement or “property”.

44 YOUR ANSWER: _____

1 10. Admit that the Social Security Act is found on the Social Security website at the following address:

2 http://www.ssa.gov/OP_Home/ssact/comp-ssa.htm

3 YOUR ANSWER: _____

4 11. Admit that the Social Security Act is also found in the [U.S. Code, Title 42, Chapter 7](#) available on the web at the
5 address below:

6 http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html

7 YOUR ANSWER: _____

8 12. Admit that only “U.S. citizens” and “lawful permanent residents” may apply for the Social Security program. See
9 website above and [20 CFR §422.104\(a\)](#).

10 YOUR ANSWER: _____

11 13. Admit that the term “United States” is defined in the current Social Security Act, Section 1101(a)(2) as follows:

12 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

13 “(2) The term “United States” when used in a geographical sense means, except where otherwise provided, the
14 States.”

15 [Social Security Act as of 2005, Section 1101]

16 YOUR ANSWER: _____

17 14. Admit that the term “State” is defined in the current Social Security Act, Section 1101(a)(1) as follows:

18 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

19 (1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the
20 Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands
21 and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used
22 in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust
23 Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana
24 Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and
25 title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments
26 of 1972[3]) shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect
27 pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam.
28 Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern
29 Mariana Islands. Such term when used in title IV also includes American Samoa.”

30 [Social Security Act as of 2005, Section 1101]

31 YOUR ANSWER: _____

32 15. Admit that states of the Union are not included in the above definition of either “State” or “United States”.

33 YOUR ANSWER: _____

34 16. Admit that under the rules of statutory construction, that which is not explicitly included is excluded by implication:

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

YOUR ANSWER: _____

17. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S. Supreme Court:

*"It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**"*
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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

YOUR ANSWER: _____

18. Admit that the Social Security Act qualifies as "legislation" as indicated in the above cites.

YOUR ANSWER: _____

19. Admit that participation in Social Security is voluntary for people who live outside of the District of Columbia and the territories and possessions of the "United States" as defined above because it does not and cannot apply to them absent their informed, explicit, written consent.

YOUR ANSWER: _____

20. Admit that it is ILLEGAL for the Social Security Administration to approve an application from a person who is not a "U.S. citizen" under [8 U.S.C. §1401](#) or lawful "permanent resident".

Title 20: Employees' Benefits
[PART 422—ORGANIZATION AND PROCEDURES](#)
[Subpart B—General Procedures](#)
[§ 422.104 Who can be assigned a social security number.](#)

(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence requirements in §422.107 and you are:

(1) A United States citizen; or

(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

(3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e) does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:

(i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a social security number in order to receive a Federally-funded benefit to which you have otherwise established entitlement and you reside either in or outside the U.S.; or

(ii) You need a social security number to satisfy a State or local law that requires you to have a social security number in order to receive public assistance benefits to which you have otherwise established entitlement, and you are legally in the United States.

1 YOUR ANSWER: _____

- 2 21. Admit that an illegal or unconstitutional act does not constitute an “act” of a government, but simply the act of a
3 private individual masquerading as a public officer:

4 “... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in
5 respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not
6 to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which
7 therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the
8 word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread
9 and act in its name.”

10 *“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the*
11 *line of demarcation that separates constitutional government from absolutism, free self- government based on*
12 *the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of*
13 *the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written*
14 *constitutions, whose bills of right, for the security of individual liberty, have been written too often with the*
15 *blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may*
16 *be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;*
17 *and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how*
18 *else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals*
19 *are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they*

20 *interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame*
21 *and scheme of the political institutions of this country, state and federal, protest against it. Their continued*
22 *existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of*
23 *communism which is its twin, the double progeny of the same evil birth.”*

24 [*U.S. Supreme Court in [Poindexter v. Greenhow](#), 114 U.S. 270, 5 S.Ct. 903 (1885)*]

25 YOUR ANSWER: _____

- 26 22. Admit that an illegal or unconstitutional act is an “act” of a private individual that certainly cannot be recognized as an
27 act of any kind on the part of a legitimate government.

28 *“An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; it*
29 *creates no office; it is in legal contemplation, as inoperative as though it had never been passed.”*
30 [*Norton v. Shelby County*, 118 U.S. 425 (1885)]

31 YOUR ANSWER: _____

- 32 23. Admit that an illegally issued Social Security Number is not a Social Security Number, but simply an illegal act that
33 cannot be recognized and certainly not benefited from by anyone exercising a lawful, constitutional function of
34 government.

35 YOUR ANSWER: _____

- 36 24. Admit that persons born in states of the Union are “nationals” under [8 U.S.C. §1101](#)(a)(21) but not “citizens” under [8](#)
37 [U.S.C. §1401](#). If you disagree, please rebut:

38 <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>

39 YOUR ANSWER: _____

- 40 25. Admit that applicant has stated under penalty of perjury that he is NOT neither a “U.S. citizen” as defined in 8 U.S.C.
41 §1401 nor a “lawful permanent resident”.

42 YOUR ANSWER: _____

- 43 26. Admit that applicant has provided to you a copy of his U.S. passport, proving that he is a “national” as defined in [8](#)
44 [U.S.C. §1101](#)(a)(21).

1 "...the only means by which an American can lawfully leave the country or return to it - absent a Presidentially
2 granted exception - is with a passport... As a travel control document, **a passport is both proof of identity and**
3 **proof of allegiance to the United States.** Even under a travel control statute, however, a passport remains in a
4 sense a document by which the Government vouches for the bearer and for his conduct. "
5 [*Haig vs Agee, 453 U.S. 280 (1981)*]

6 YOUR ANSWER: _____

7 27. Admit that those who either never applied for Social Security or whose application was made by others who they never
8 authorized cannot be obligated to participate and that any number that might have been assigned under such
9 circumstance is illegally obtained and invalid because issued without consent.

10 YOUR ANSWER: _____

11 28. Admit that it is a federal crime to compel the use or disclosure of Social Security Numbers.

12 *TITLE 42 - THE PUBLIC HEALTH AND WELFARE*
13 *CHAPTER 7 - SOCIAL SECURITY*
14 *SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS*
15 [*Sec. 408. Penalties*](#)

16 *(a) In general*
17 *Whoever -...*

18 *(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws*
19 *of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or*
20 *imprisoned for not more than five years, or both.*

21 YOUR ANSWER: _____

22 **Affirmation:**

24 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
25 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
26 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
27 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
28 necessarily lower federal courts.

29 Name (print): _____

30 Signature: _____

31 Date: _____

32 Witness name (print): _____

33 Witness Signature: _____

34 Witness Date: _____

35