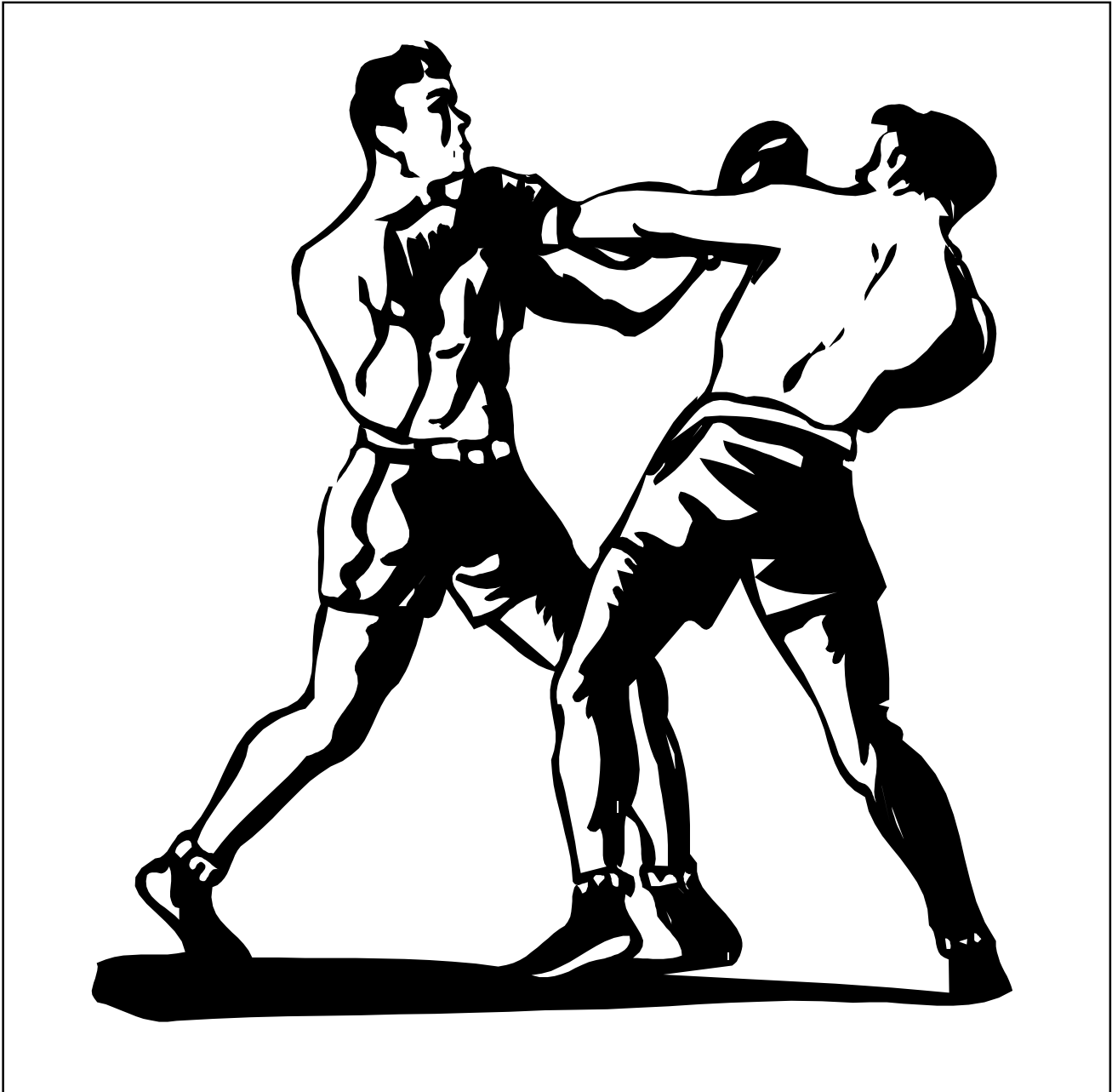


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“The truth about the income tax and illegal government activities in general is so precious to the United States government that it must be surrounded by a body guard of LIES, propaganda, dis-information, cognitive dissonance, words of art, and false accusations.”

[Anonymous]

DEDICATION

*“No weapon formed against you shall prosper,
**And every tongue which rises against you in judgment
You shall condemn.***

*This is the heritage of the servants of the LORD,
And their righteousness is from Me,”
Says the LORD.
[Isaiah 54:17, Bible, NKJV]*

*“Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public servants who are your fiduciaries and stewards under the Constitution] approved to God, a worker who does not need to be ashamed, rightly dividing the word [and the deeds] of truth. **But shun profane babblings [government propaganda, tyranny, and usurpation] for they will increase to more ungodliness. And their message [and their harmful affects] will spread like cancer [to destroy our society and great Republic].**”
[2 Tim. 2:15-17, Bible, NKJV]*

*“They have a Right to censure, that have a Heart to help: The rest is Cruelty, not Justice.”
[William Penn, Some Fruits of Solitude, pt. 1, no. 46 (1693)]*

*“...The **constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills.** It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. **Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way. . .**”*

[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

*“The lie can be maintained only for such time as the State can shield the people from the political, economic, and/or military consequences of the lie. It thus becomes vitally important for the State to use all of its powers to repress dissent, for the truth is the mortal enemy of the lie, and thus by extension, **the truth is the greatest enemy of the State.**”
[Joseph Goebbels, German Minister of Propaganda, 1933-1945]*

*“**This nation, as experience has proved, cannot always remain at peace, and has no right to expect that it will always have wise and humane rulers, sincerely attached to the principles of the Constitution. Wicked men, ambitious of power, with hatred of liberty and contempt of law, may fill the place once occupied by Washington and Lincoln; and if this right is conceded, and the calamities of war again befall us, the dangers to human liberty are frightful to contemplate.** If our fathers had failed to provide for just such a contingency, they would have been false to the trust reposed in them. They knew — the history of the world told them — the nation they were founding, be its existence short or long, would be involved in war; how often or how long continued, human*

foresight could not tell; and that unlimited power, wherever lodged at such a time, was especially hazardous to freemen. **For this, and other equally weighty reasons, they secured the inheritance they had fought to maintain, by incorporating in a written constitution the safeguards which time had proved were essential to its preservation. Not one of these safeguards can the President, or Congress, or the Judiciary disturb, except the one concerning the writ of habeas corpus.**

[Ex parte Milligan, 71 U.S. 2, 125 (1866)]

"Ye shall know the truth and the Truth shall make you free"

[Jesus in John 8:32, Bible, NKJV]

"And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments [“words of art”]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep.”

[2 Peter 2:3, Bible, Amplified Edition]

"Believing is easier than thinking. Hence so many more believers than thinkers."

[Bruce Calvert]

“What luck for rulers that men do not think“

[Adolf Hitler]

"Ignorance more frequently begets confidence than does knowledge."

[Charles Darwin (1809-1882) 1871]

"There is nothing so powerful as truth, and often nothing so strange."

[Daniel Webster]

“But the fruit of the Spirit is love, joy, peace, longsuffering, kindness, goodness, faithfulness, gentleness, self-control. Against such there is no law. And those who are Christ’s have crucified the flesh with its passions and desires. If we live in the Spirit, let us also walk in the Spirit. Let us not become conceited, provoking one another, envying one another.”

[Gal. 5:22-26, Bible, NKJV]

UPSIDE DOWN LAND

You know you live in an Upside-down Land if..

1. A Muslim officer crying "Allah Akbar" while shooting up an army base is considered to have committed "Workplace Violence" while an American citizen boasting a Ron Paul bumper sticker is classified as a "Domestic Terrorist".
2. You can get arrested for expired tags on your car but not for being in the country illegally.
3. Your government believes that the best way to eradicate trillions of dollars of debt is to spend trillions more of our money.
4. A seven year old boy can be thrown out of school for calling his teacher "cute" but hosting a sexual exploration or diversity class in grade school is perfectly acceptable.
5. The Supreme Court of the United States can rule that lower courts cannot display the 10 Commandments in their courtroom, while sitting in front of a display of the 10 Commandments.
6. Children are forcibly removed from parents who appropriately discipline them while children of "underprivileged" drug addicts are left to rot in filth infested cesspools.
7. Working class Americans pay for their own health care (and the health care of everyone else) while unmarried women are free to have child after child on the "State's" dime while never being held responsible for their own choices.
8. Hard work and success are rewarded with higher taxes and government intrusion, while slothful, lazy behavior is rewarded with EBT cards, WIC checks, Medicaid and subsidized housing.
9. The government's plan for getting people back to work is to provide 99 weeks of unemployment checks (to not work).
10. Being self-sufficient is considered a threat to the government.
11. Politicians think that stripping away the amendments to the constitution is really protecting the rights of the people.
12. The rights of the Government come before the rights of the individual.
13. Parents believe the State is responsible for providing for their children.
14. You can write a post like this just by reading the news headlines.
15. You pay your mortgage faithfully, denying yourself the newest big screen TV while your neighbor defaults on his mortgage (while buying iphones, TV's and new cars) and the government forgives his debt and reduces his mortgage (with your tax dollars).
16. Your government can add anything they want to your kid's water (fluoride, chlorine, etc.) but you are not allowed to give them raw milk.
17. Being stripped of the ability to defend yourself makes you "safe".
18. You have to have your parents signature to go on a school field trip but not to get an abortion.
19. An 80 year old woman can be stripped searched by the TSA but a Muslim woman in a burqa is only subject to having her neck and head searched.
20. Using the "N" word is considered "hate speech" but writing and signing songs about raping women and killing cops is considered "art".

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1 Introduction

The purpose of this document is to rebut false allegations directed at discrediting and slandering this website, most of which originate from sources within the government and a corrupted legal profession. This website has been the subject of intense government anti-whistle-blowing activity intended to obstruct justice, silence whistleblowers, and cover up evidence of massive violations of law by the government. This persecution includes the following information directed at either us, sister websites, or our members:

1. Slandering us on the Quatloos website, which is run by IRS agents. See:

The Quatloos Website is a FRAUD
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/JayAdkissonQuatloos.htm>

2. Targeting our members to enjoy the website. See:

Federal District Court Rules on Hansen Injunction
<http://famguardian.org/Subjects/Taxes/News/Historical/CHRuling-060615.htm>

3. Announcing the fraudulent ruling of the district court described above on the DOJ Press Releases Website:

<http://www.usdoj.gov/tax/txdv06345.htm>

4. Attacking our Members on the Tax Protester Dossiers. See:

<http://tpgurus.wikidot.com/start>

5. Mentioning this website in the following IRS publication. See Section C.4 of the following:

IRS "The Truth About Frivolous Tax Arguments"
<http://www.irs.gov/taxpros/article/0,,id=159932,00.html>

We will begin by explaining the motivation behind the many false allegations made by the government against this website. Then we will rebut false allegations made by the U.S. Dept. of Justice against one of our members in a failed attempt to get an injunction against this website. Then we will rebut objections of the IRS directed at us. Finally, we will rebut objections from tax professionals directed against the position of this website.

We emphasize that all the false allegations against us are nothing more than rhetoric, because this website identifies absolutely everything it publishes as nothing more than religious and political beliefs and opinions that are NON-factual, NON-actionable, and not admissible as evidence in any legal proceeding. Speech cannot be commercial or enjoined unless and until the speech identifies *itself* as factual and reliable. Attempts to silence this website therefore amount to nothing more than an interference with the First Amendment rights of the authors.

"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills. It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way. . ."
[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

"Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and public felicity. Let it simply be asked, "where is the security for property, for reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of investigation in courts of justice?" And let us with caution indulge the supposition that morality can be maintained without religion. Whatever may be conceded to the influence of refined education on minds of peculiar structure, reason and experience both forbid us to expect that national morality can prevail in exclusion of religious principle."
[George Washington, Farewell Address]

"In the First Amendment, the Founding Fathers gave the free press the protection it must have to fulfill its essential role in our democracy. The press [and this religious ministry] was to serve the governed, not the governors. The Government's power to censor the press was abolished so that the press would remain forever free to censure the Government. The press was protected so that it could bare the secrets of government and inform the people. Only a free and unrestrained press can effectively expose deception in government. And paramount among the responsibilities of a free press is the duty to prevent any part of the government from

1 *deceiving the people* and sending them off to distant lands to die of foreign fevers and foreign shot and shell. In
2 my view, far from deserving condemnation for their courageous reporting, the New York Times, the Washington
3 Post, and other newspapers should be commended for serving the purpose that the Founding Fathers saw so
4 clearly. In revealing the workings of government that led to the Vietnam War, the newspapers nobly did
5 precisely that which the Founders hoped and trusted they would do."
6 [New York Times Co. v. United States, [403 U.S. 713](#) (1970)]

7 We expect that lazy and presumptuous people may feel inclined not to expend the energy to read this document or will go
8 FIRST to the IRS website and the fraudulent and false propaganda it contains before reading this. Before you attempt to do
9 so, we wish to warn you that even the IRS itself says you CANNOT RELY ON ANYTHING THEY PRINT OR WRITE.
10 Therefore, what they provide is unreliable and untrustworthy, BY THEIR OWN ADMISSION, and hence is not admissible
11 as evidence as a basis for good faith belief.

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

16 For the amazing truth on this subject, please read:

17 *Reasonable Belief About Income Tax Liability*, Form #05.007
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>

17 Everything our ministry publishes and produces, in fact, was created precisely because:

- 18 1. There is NOTHING available from other than the law itself or the U.S. Supreme Court that any court says you can rely
19 on as legal evidence sustaining a reasonable belief of what the law requires you to do.
- 20 2. We want you to have SOMETHING to rely on OTHER than simply a BELIEF or PRESUMPTION. Those who
21 operate upon presumption are implementing a state sponsored religion in violation of the First Amendment.
- 22 3. Most of what is available from sources other than the government on the subjects we cover is not only untrustworthy,
23 but downright false and fraudulent in most cases.

24 Nearly everything we provide to prove the points we make is admissible as evidence in a legal proceeding because it
25 derives from a source that the GOVERNMENT says is credible and *doesn't* rely on anything that we or anyone else says or
26 believe.

27 We would therefore like to begin this publication with some simple rhetorical questions designed to increase your interest
28 in the subject matter of this pamphlet:

- 29 1. If not even the IRS is willing to take personal and legal responsibility for anything they say or write, then what
30 guarantee do you have that it is even truthful?
- 31 2. Why are you signing government forms under penalty of perjury stating that the content is accurate if even the IRS
32 won't do so?
- 33 3. What proof do you have that the IRS is even PART of the U.S. government? We have proof that they ARE NOT.
- 34 4. Isn't it hypocritical for the government to throw you in jail for inaccuracies on tax forms that the IRS itself is not
35 responsible for the inaccuracies of? Doesn't the constitution require equality and equal treatment?

36 After considering the answer to these questions, hopefully you at least appreciate the importance of the statement on the
37 cover page of this pamphlet:

38 *"The truth about the income tax and illegal government activities in general is so precious to the United States*
39 *government that it must be surrounded by a body guard of LIES, propaganda, dis-information, cognitive*
40 *dissonance, words of art, and false accusations."*
41 [Anonymous]

42 **2 Ministry Background**

43 Exhaustive details about our ministry are available in the following free resources:

- 1
- 2 1. [SEDM Articles of Mission](http://sedm.org/Forms/FormIndex.htm), Form #01.004
- 3 <http://sedm.org/Forms/FormIndex.htm>
- 4 2. [SEDM About Us Page](http://sedm.org/Ministry/AboutUs.htm)
- 5 <http://sedm.org/Ministry/AboutUs.htm>
- 6 3. Frequently Asked Questions (FAQs) - detailed answers to the most frequently asked questions about us, our
- 7 information, and our services.
- 8 4. [Reforms We Seek](http://sedm.org/Ministry/ReformsWeSeek.htm)
- 9 <http://sedm.org/Ministry/ReformsWeSeek.htm>
- 10 5. [SEDM Member Agreement](http://sedm.org/Forms/FormIndex.htm), Form #01.001
- 11 <http://sedm.org/Forms/FormIndex.htm>

12 **3 Motivation for False Accusations by the Government Against this Website and Ministry**

13 One of the main goals of this website is to discover and widely disseminate legally admissible evidence of violations of the
14 law by public servants. We police the police because no one else wants to do it. In that sense, this is a whistle blowing
15 website and religious ministry:

16 SEDM About Us Page

17 I. What and Who Are We?

18 *SEDM exists as a:*

19 [. . .]

20 6. A First Amendment association of political activists (Members only) which seek a return to the rule of law in
21 the United States. We derive the resources we need for such political reforms through the donations made to
22 this website.

23 7. A whistleblowing group focused on researching, exposing, publicizing, and punishing government deception
24 and corruption wherever it may be found, and especially in regards to matters relating to law, commerce, and
25 taxation. This is a fundamental requirement of the Bible, which says that:

26 7.1 "Fearing the Lord" is the essence of our faith. See [Deut. 6:13, 24](#); [Deut. 10:20](#)

27 7.2 To "fear the Lord" is to "hate evil". See [Prov. 8:13](#).

28 7.3 Hating evil is the way we love and protect our neighbor, in fulfillment of the last six commandments of
29 the Ten Commandments.

30 7.4 Whistleblowing relating to evil in our government is therefore a protected First Amendment religious
31 practice. [Click here](#) (OFFSITE LINK) for details.

32 *"In the First Amendment, the Founding Fathers gave the free press the protection it must have to*
33 *fulfill its essential role in our democracy. The press [and this religious ministry] was to serve the*
34 *governed, not the governors. The Government's power to censor the press was abolished so that the*
35 *press would remain forever free to censure the Government. The press was protected so that it*
36 *could bare the secrets of government and inform the people. Only a free and unrestrained press*
37 *can effectively expose deception in government. And paramount among the responsibilities of a*
38 *free press is the duty to prevent any part of the government from deceiving the people and sending*
39 *them off to distant lands to die of foreign fevers and foreign shot and shell. In my view, far from*
40 *deserving condemnation for their courageous reporting, the New York Times, the Washington Post,*
41 *and other newspapers should be commended for serving the purpose that the Founding Fathers saw*
42 *so clearly. In revealing the workings of government that led to the Vietnam War, the newspapers*
43 *nobly did precisely that which the Founders hoped and trusted they would do."*
44 *[New York Times Co. v. United States, 403 U.S. 713 (1970)]*

45 We view "evil" as simply the absence of truth. We seek to displace and eliminate evil by
46 enlightening the world with Truth, which God is the embodiment of.

47 "Evil is simply the absence of truth."

48 [M. Scott Peck; *The Road Less Traveled*]

49 "Sanctify them by Your truth. Your [God's] word is truth."

50 [[John 17:17](#), Bible, NKJV]

51 "The entirety of Your word is truth, And every one of Your righteous judgments endures forever."

1 [\[Psalm 119:160, Bible, NKJV\]](#)

2 "Your righteousness is an everlasting righteousness, And Your law is truth."
3 [\[Psalm 119:142, Bible, NKJV\]](#)

4 *[SEDM About Us Page, Section 1: What and Who are We?; SOURCE: <http://sedm.org/Ministry/AboutUs.htm>]*

5 The main motivation behind all of the false allegations of the government toward either this website or its members is a
6 desire to discredit the message by discrediting and persecuting the messenger(s). This is the same thing that the Romans,
7 Pharisees (lawyers), and Saducees (religious leaders) did to Jesus in His time, so the story hasn't changed.

8 *The World's Hatred*

9 "If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world
10 would love its own. Yet because you are not of the world, but I chose you out of the world, therefore the world
11 hates you. Remember the word that I said to you, 'A [public] servant is not greater than his [Sovereign citizen]
12 master.' If they persecuted Me [Jesus], they will also persecute you [believers]. If they kept My [God's] word,
13 they will keep yours [the Constitution] also. But all these things they will do to you for My name's sake,
14 because they do not know Him who sent Me. If I had not come and spoken to them, they would have no sin,
15 but now they have no excuse for their sin. He who hates Me hates My Father also. If I had not done among
16 them the works which no one else did, they would have no sin; but now they have seen and also hated both
17 Me and My Father. But this happened that the word might be fulfilled which is written in their law, "They
18 hated Me without a cause."
19 *[John 15:18-25, Bible, NKJV]*

20 Those public servants whose evil and unlawful deeds are exposed by this website and ministry seek to shoot the messenger
21 by:

- 22 1. Falsely trying to connect us with a commercial motive, because commerce is the main thing they have jurisdiction
23 over. Our Member Agreement, Form #01.001:
 - 24 1.1. Forbids our materials are from being used for a commercial or factual or actionable purpose or as a "tax shelter".
 - 25 1.2. Forbids those who are subject to the I.R.C. as "taxpayers" from using our materials or joining our ministry.
 - 26 1.3. Requires that our materials may only be used for law enforcement and worship purposes.
- 27 2. Trying to make our message or speech appear as though it is both factual and false. Our Member Agreement, Form
28 #01.001 identifies all speech on our website as simply a belief and opinion that is not factual and not actionable and not
29 admissible as evidence in any legal proceeding.
- 30 3. Making us appear as though we are advocating illegal or unlawful activity. Instead, our materials are prohibited by our
31 Member Agreement, Form #01.001 from being used for an unlawful or illegal purpose.
- 32 4. Making us appear as though we are against the government or anti-government. Our Member Agreement, Form
33 #01.001 forbids those who are anti-government from joining our ministry.
- 34 5. Making us appear as though we are giving legal advice to people upon which they are relying and being hurt by. Our
35 Member Agreement, Form #01.001 forbids giving legal advice or relying on anything but what the law actually says,
36 thus making it impossible for anyone to ever be hurt by anything we say or publish.

37 So long as the government can continue to make false and fraudulent accusations about us and so long as they can divert all
38 litigation so that we are always on the defensive, then they:

- 39 1. Can divert public attention away from massive evidence of their own wrongdoing.
- 40 2. Protect unlawful enforcement activity.
- 41 3. Can continue to engage in a criminal conspiracy to obstruct justice.
- 42 4. Avoid having to prosecute their own employees for violations of the Internal Revenue Code and Criminal Code.
- 43 5. Avoid getting any precedents into the court system that would stop their unlawful enforcement activities.
- 44 6. Never have to explain or justify why the evidence of their wrongdoing on our website is wrong or what they are going
45 to do to reform themselves.

46 In short, all the subterfuge and verbal abuse is what bullies and tyrants do so they don't have to face or prosecute or remedy
47 their own sin. They are in denial, and the best way to deny is to slander your opponent and "shoot the messenger" so they
48 stay on the defensive and can't present or prosecute their side of the story. In sports, this tactic is summarized with the
49 following proverb:

1 "The best defense is a good offense."

2 The hypocrisy inherent in their approach is that one of the main reasons for posting the materials on the website is so that
3 they can be widely reviewed, critiqued, and improved. Yet the government hypocritically, illegally, and unlawfully:

- 4 1. Refuses to provide us any evidence upon which to base a good faith belief that would justify why the materials may be
5 inconsistent with reality or in need of correction.
- 6 2. Has tried to enjoin publication of the materials and interfere with comments being received that could or would
7 improve them.
- 8 3. Refuses to identify specifically what is currently inconsistent with the law (but not "false") on our website despite
9 repeated invitations during litigation against one of our members and during continued use of our materials by our
10 members.
- 11 4. Refuses to recognize that this is a religious ministry and that nothing it publishes is factual or actionable, but rather
12 constitutes a belief and opinion and that is not enjoined. Instead, they have maliciously attempted to destroy religious
13 property by subjecting either us or our members to the needless peril of protracted and expensive malicious prosecution
14 as a way to punish us for our beliefs and implement the equivalent of a "thought crime".

15 *"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word*
16 *are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for*
17 *expressing one's views is not to be measured by the protection afforded commercial handbills. It should be*
18 *remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious*
19 *organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or*
20 *intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray*
21 *his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to*
22 *all, not merely to those who can pay their own way. . ."*
23 *[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]*

24 **4 Things we ARE NOT and DO NOT believe in**

25 A corrupted government just loves to engage in HATE CRIMES against those who insist on an accountable, law abiding
26 government that has no more rights than the people it serves and is EQUAL in the eyes of the law in relation to them. They
27 do this by using vague and convenient labels and imposing nebulous stereotypes on their opponents to avoid and evade
28 addressing any of the facts supporting their arguments on the record of legal proceedings. Hence, this section lists all of the
29 stereotypes, beliefs, and ideologies which we ARE NOT associated with in order to ensure that the focus stays on the facts
30 underlying our arguments rather than meaningless labels and the FALSE and FRAUDULENT and PRESUMPTIOUS
31 beliefs and prejudice that comprise them:

- 32 1. We DO NOT believe in any of the following:
 - 33 1.1. That we are SUPERIOR in any way to any other human being or INFERIOR in relation to any government in any
34 civil suit. Instead, we claim ALL the same rights as any government. Our government is a government of
35 delegated powers, and the people cannot delegate any authority to any government or public servant that they
36 themselves do not individually ALSO possess as a RIGHT and not a privilege. Since the government claims
37 sovereign immunity, then we also claim it and insist that any government that wants to take us to court to enforce
38 any civil obligation has the burden of showing that we CONSENTED to give it to them IN WRITING. This is
39 the same requirement they insist on with anyone who wants to civilly sue them: One must produce an express
40 statutory waiver of sovereign immunity before they can be sued.
 - 41 1.2. That the color of the fringe on a flag has anything to do with the nature of the courtroom that is flying it.
 - 42 1.3. That ZIP codes or mailing addresses have anything to do with one's legal domicile or residence. When we write
43 an address:
 - 44 1.3.1. At the end of the address we register with any third party we write "(not a domicile or residence)".
 - 45 1.3.2. In the Zip code we write "Near but not in [NNNNN]", where "NNNNN" is the zip code.
 - 46 1.4. That there is a secret Treasury direct bank account created using your birth certificate.
 - 47 1.5. That just because the government runs a gigantic counterfeiting franchise called the Federal Reserve, that it is
48 lawful or acceptable for citizens to emulate their CRIMINAL and HYPOCRITICAL behavior by:
 - 49 1.5.1. Using promissory notes to counterfeit money.
 - 50 1.5.2. Defrauding creditors.
 - 51 1.5.3. Cancelling validly contracted debts.
- 52 2. We are NOT affiliated with any of the following extremist groups:
 - 53 2.1. Tax protesters.

- 1 2.2. Tax deniers.
- 2 2.3. Tax defiers.
- 3 2.4. Statutory “taxpayers” per 26 U.S.C. §7701(a)(14).
- 4 2.5. “Persons” under any act of Congress. Nonresidents CANNOT be “persons”.
- 5 2.6. Tea party movement.
- 6 2.7. Anti-semites.
- 7 2.8. Christian identity.
- 8 2.9. Communists.
- 9 2.10. Democratic party.
- 10 2.11. Militia.
- 11 2.12. Montana Freemen.
- 12 2.13. Nazis.
- 13 2.14. Patriots.
- 14 2.15. Skinheads.
- 15 2.16. Socialist party.
- 16 2.17. Sovereigns
- 17 2.18. Sovereign Citizens.
- 18 2.19. Super-patriots.
- 19 2.20. White supremists.
- 20 2.21. Republicans.
- 21 2.22. Super Constitutionals.
- 22 3. We are NOT affiliated with any of the following extremist ideologies or movements:
- 23 3.1. Common law court movement
- 24 3.2. Anti-government
- 25 3.3. Racism
- 26 3.4. Liberalism

27 As a matter of fact, we discourage "labels" or "stereotypes" of any kind because we think the main motivation for using
28 them is ARROGANCE, DISCRIMINATION, PREJUDICE, and HATE. God commands us to love our neighbor, not hate
29 him ([Lev. 19:18](#)).

30 If you simply can't resist using some kind of derogatory label to describe us like "frivolous", "stupid", "idiot" or
31 "extremist", then quite frankly:

- 32 1. You ought to be prosecuted for hate crime and/or terrorism.
- 33 2. You are a mentally ill person who needs Jesus, psychological therapy, and a big attitude adjustment. Bigotry,
34 supremacy, and inferiority complex are the characteristics of people who must compulsively use labels such as these.

35 Labels also provide a convenient way to be INTELLECTUALLY LAZY because once you label someone, you relieve
36 yourself from the responsibility to be intellectually honest enough to investigate and rebut their arguments and rationally
37 show them why they are mistaken.

38 The courts have a name for such bigoted people, and they are called slanderers, terrorists, hate crime perpetrators, stalkers,
39 and verbal abusers who propagate verbal [violence](#) upon their victims and these people are sentenced to anger management
40 courses and jail time routinely. Such bigoted people are children of Satan, who is the king of slanderers. See section 2.8.1
41 of our [Great IRS Hoax](#) for further details on the characteristics of such evil and Satanic people.

42 **5 False government tax arguments against this ministry and website**

43 For rebuttals to common false government tax arguments against this website, please see:

- 44 1. Rebutted Version of Congressional Research Service Report #97-59A: “[Frequently Asked Questions Concerning the](#)
45 [Federal Income Tax](#)”, Form #08.006:
46 <http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf>
- 47 2. [Flawed Tax Arguments to Avoid](#), Form #08.004, Section 6 contains rebuttals to flawed government arguments against
48 this website.
49 <http://sedm.org/Forms/FormIndex.htm>

6 False U.S. Department of Justice (DOJ) Allegations Against this Religious Ministry

The following rebuttals to DOJ arguments about this website were extracted from the Response to the Motion for Summary Judgment filed in the case of USA v. Hansen, Case No. 05cv00921 in the Federal District Court for the Southern District of California on February 17, 2006 as Dockets 67 through 71. You can read the pleadings of this case at:

Case History of C. Hansen

<http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>

The text of the rebuttals in the following sections are as close as possible to the above. The only changes are the form numbers and links and revised form names to bring them into agreement with the current offerings on the website. Exhibit numbers have also been removed from the original pleading language and replaced with web links so that the documents can be viewed directly.

6.1 Ministry or its members claim to be “sovereign” or “sovereigns”

Here is what our website says on this subject:

1. The SEDM Member Agreement, Form #01.001, says on this subject:

2. *Taxation*

2.1 *Tax Perspective*

*As an Ambassador of **the one and only Sovereign, who is God**, I hereby state that I am formally declaring, to any and all parties interested, the following based upon my understanding of enacted federal law regarding the Subtitle A of the federal income tax:*

[SEDM Member Agreement, Form #01.001, Section 2.1: Tax Perspective;

SOURCE: <http://sedm.org/Membership/MemberAgreement.htm>]

2. SEDM About Us Page:

*6. We are Princes (sons and daughters) of **the only true King and Sovereign of this world, who is God.***

"You [Jesus] are worthy to take the scroll,

And to open its seals;

For You were slain,

And have redeemed us to God by Your blood

Out of every tribe and tongue and people and nation,

And have made us kings and priests to our God;

And we shall reign on the earth.

[[Rev. 5:9-10](#), Bible, NKJV]

*And when he had come into the house, Jesus anticipated him, saying, **"What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers [statutory "aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"]?"***

Peter said to Him, "From strangers [statutory "["aliens"](#)/"["residents"](#)] ONLY. See [26 CFR §1.1441-1\(a\)\(2\)\(ii\)](#) and [26 CFR §1.1441-1\(c\)\(3\)](#)."

*Jesus said to him, **"Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who are all sovereign "nationals" and "nonresidents"] are free [sovereign over their own person and labor, e.g. SOVEREIGN IMMUNITY]."***

[[Matt. 17:24-27](#), Bible, NKJV]

[SEDM About Us Page, Section 1: What and Who are We?; SOURCE: <http://sedm.org/Ministry/AboutUs.htm>]

3. SEDM Disclaimer page:

Policy Document: Rebutted Arguments Against This Website

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>

Form 08.011, Rev. 11-1-2009

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EXHIBIT: _____

1 **4. MEANING OF WORDS:**

2 The word "sovereign" means all the following:

3 1. A human being and NOT a "government". Only human beings are "sovereign". All powers of government
4 are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when
5 government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or
6 undermined or when law is used to accomplish involuntary conversion, we cease to have a government and
7 instead end up with [a private, de facto for profit corporation that has no sovereign immunity and cannot abuse](#)
8 [sovereign immunity to protect its criminal thefts from the people.](#)

9 2. EQUAL in every respect to any and every government or actor in government. All governments are legal
10 "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in
11 relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are
12 unalienable per the Declaration of Independence, then we can't become unequal in relation to any government,
13 INCLUDING through our consent.

14 3. Not superior in any way to any human being within the jurisdiction of the courts of any country.

15 4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses.
16 For instance, if the government encourages the filing of FALSE information returns that essentially "elect"
17 people into public office without their consent, then we have an EQUAL right to elect any and every
18 government or officer within government into our PERSONAL service as our PERSONAL officer without
19 THEIR consent. See:
20 [Correcting Erroneous Information Returns, Form #04.001](#)
21 <http://sedm.org/Forms/FormIndex.htm>

22 5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This
23 provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.

24 6. The origin of all authority delegated to the government per the Declaration of Independence.

25 7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308
26 and its predecessor, U.C.C. 1-207.

27 8. Not consenting to any and every civil franchise offered by any government.

28 9. Possessing the same sovereign immunity as any government. Hence, like the government, any government
29 actor asserting a liability or obligation has the burden of proving on the record of any court proceeding
30 EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.

31 10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen",
32 "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code).
33 Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is
34 THEFT and SLAVERY and INJUSTICE.

35 11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an
36 ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign
37 corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent
38 and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere
39 with our ability to act as His fiduciaries is a direct interference with our right to contract and the free exercise
40 of religion. See:
41 [Delegation of Authority Order from God to Christians, Form #13.007](#)
42 <http://sedm.org/Forms/FormIndex.htm>

43 12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil
44 law. All statutory civil laws are law for government and public officers, and NOT for private human beings.
45 They are civil franchises that only acquire the "force of law" with the consent of the subject. See:
46 [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)
47 <http://sedm.org/Forms/FormIndex.htm>

48 13. Protected from the civil statutory law by the First Amendment requirement for separation of church and
49 state because we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor.](#)
50 [6:19.](#)

51 14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and
52 not under civil statutory law.

1 The above requirements are a consequence of the fact that the foundation of the United States Constitution is
2 EQUAL protection and EQUAL treatment. Any attempt to undermine equal rights and equal protection
3 described above constitutes:

4 1. The establishment of a state sponsored religion in violation of the First Amendment and the Religious
5 Freedom Restoration Act, 42 U.S.C. Chapter 21B. That religion is described in: Socialism: The New American
6 Civil Religion, Form #05.016. The object of worship of such a religion is imputing "supernatural powers" to
7 civil rulers and forcing everyone to worship and serve said rulers as "superior beings".

8 2. The establishment of an unconstitutional Title of Nobility in violation of Article I, Section 9, Clause 8 of the United States
9 Constitution.

10 [SEDM Disclaimer Page, Section 4: Meaning of words; <http://sedm.org/disclaimer.htm>]

11 Consequently:

- 12 1. We acknowledge God as the only TRUE sovereign in the universe.
- 13 2. We don't claim to be personally sovereign in any respect.
- 14 3. We can only partake of any degree of sovereignty by obeying God's laws and thereby representing Him as His
15 Trustees under the Bible, which we regard as a Trust Indenture in which the entire Earth is the corpus and He is the
16 Beneficiary.
- 17 4. We regard it as a Christian duty and a religious practice to represent Him 24 hours a day, 7 days a week. Any attempt
18 to interfere with the exercise of that duty is:
 - 19 4.1. A direct violation of our right to contract and covenant with our creator under the Bible, which is a trust indenture
20 and protection contract.
 - 21 4.2. The crime of damaging religious property in violation of 18 U.S.C. §247. This is because God owns the WHOLE
22 Earth and our bodies are identified as a "temple" and therefore a church. See Deut. 10:14, 1 Cor. 6:19.
 - 23 4.3. A violation of the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B and the First Amendment that it
24 implements.
- 25 5. As representatives and Ambassadors of God, we are entitled to sovereign immunity, NOT because of our own
26 sovereignty, but because of the sovereignty of the Sovereign God that we represent in accordance with:
 - 27 5.1. The First Amendment, which prohibits any government from enacting any law that might interfere with the
28 exercise of religion or even DEFINE what constitutes a religion absent the consent of the subject of said law.
 - 29 5.2. 18 U.S.C. §112.
 - 30 5.3. Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97.
 - 31 5.4. 26 U.S.C. §892(a)(1).
- 32 6. Our domicile is the Kingdom of Heaven and no place on earth. Federal Rule of Civil Procedure 17(b) says that the
33 ONLY laws that apply to civil disputes in federal court are the laws from the domicile of the party, which in our case is
34 the Holy Bible that governs the Kingdom of Heaven in which we are domiciled. It is a tort to impose the obligations of
35 ANY other civil domicile than the one we consent to.
- 36 7. We are Princes (sons and daughters) of the only true King and Sovereign of this world, who is God.

37 *"You [Jesus] are worthy to take the scroll,*
38 *And to open its seals;*
39 *For You were slain,*
40 *And have redeemed us to God by Your blood*
41 *Out of every tribe and tongue and people and nation,*
42 ***And have made us kings and priests to our God;***
43 ***And we shall reign on the earth.***
44 [[Rev. 5:9-10](#), Bible, NKJV]

- 45 8. We are "Foreign Ambassadors", "public officers", and "Ministers of a [Foreign State](#)" called the Kingdom of Heaven.
46 We are exempt from taxation by any other foreign government, including the U.S. government, pursuant to [26 U.S.C.](#)
47 [§892\(a\)\(1\)](#) who are obligated to stop withholding using IRS form W-8EXP, which specifically exempts foreign
48 government officials from taxation. The U.S. Supreme Court said in U.S. v. Wong Kim Ark below that "ministers of a
49 foreign state" may not be statutory "citizens of the United States".

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

1 *"I am a stranger in the earth; Do not hide Your commandments [laws] from me."*
2 *[Psalm 119:19, Bible, NKJV]*

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

6 *"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in*
7 *analyzing the first clause [of the [Fourteenth Amendment](#)], observed that **"the phrase 'subject to the jurisdiction***

8 **thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of**
9 **foreign states, born within the United States."**
10 *[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456, 42 L.Ed. 890 (1898)]*

- 11 9. Our dwelling is a "Foreign Embassy". Notice we didn't say "residence", because only "[resident aliens](#)" (OFFSITE
12 LINK) can have a "residence". See the following for more details on this SCAM.

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

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

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

25 This is consistent with the Foreign Sovereign Immunities Act found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those
26 who conduct "[commerce](#)" with the "[United States](#)" federal corporation within its legislative jurisdiction thereby
27 surrender their sovereignty. See:

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

28 Our Lord agreed with the above conclusions when he said:

29 *"Adulterers and adulteresses! Do you not know that friendship [and "citizenship"/domicile] with the world [or*
30 *the governments of the world] is enmity with God? **Whoever therefore wants to be a friend [statutory "citizen"***
31 *or "**taxpayer**" or "**resident**" or "**inhabitant**"] of the world makes himself an enemy of God."*
32 *[James 4:4, Bible, NKJV]*

33 Listen to the following message from Pastor Mike Macintosh of [Horizon Christian Fellowship](#) given on 5/14/2006
34 confirming the above.

<http://sedm.org/Ministry/Aliens-20060514-Macintosh-MothDay.mp3>

35 In this message, he mentions that Christians are "aliens" when in fact, what we believe he really means is statutory but not
36 constitutional "aliens" and "foreigners". Even though he has a degree in law, Macintosh doesn't understand enough about
37 law to know:

- 38 1. The distinctions between STATUTORY and CONSTITUTIONAL "aliens". See:

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006, Sections 2
through 4
<http://sedm.org/Forms/FormIndex.htm>

- 39 2. That you can be a STATUTORY alien in relation to a place by choosing a domicile AND residence OUTSIDE of that
40 place. See:

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

1 3. That the "resident" used in [franchise codes](#) such as the vehicle code or the income tax code is a public office in the
2 government, and NOT the person FILLING said office. 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>

3 4. That you can be a statutory "alien" (under the I.R.C.), "foreigner" or "stranger" and a constitutional citizen at the same
4 time. An example of such an entity is a statutory non-citizen "national" per 8 U.S.C. §1101(a)(21), who is a statutory
5 "nonresident alien" (under the I.R.C.), and a "foreigner" or "transient foreigner" in respect to every subject matter of
6 federal legislation but NOT a statutory "[person](#)", or "[individual](#)" under federal law. See the following for details on the
7 status of being a "non-citizen national", a "foreigner", and yet neither a statutory "citizen", "alien", or "individual" in
8 respect to a specific place.

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

9 If you would like to learn more about why being "foreign" in relation to the [corporate state](#) existing where you live is the
10 only way you can be truly sovereign.

Sovereign=Foreign

<http://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm>

11 Any other status imputed or assumed by the government other than "foreign", "sovereign", and a "stranger" but not
12 constitutional "alien" amounts to "compelled association" in violation of the [First Amendment](#). We must surrender our
13 sovereignty to Him and become His [fiduciaries](#) in order to be granted sovereignty over the government and our own affairs,
14 because ALL SOVEREIGNTY ultimately comes from Him:

15 *"Because you [Solomon, the wisest man who ever lived] have done this, and have not kept My covenant and My
16 statutes [violated [God's laws](#)], which I have commanded you, I will surely tear the kingdom [and all your
17 [sovereignty](#)] away from you and give it to your [public] servant."
18 [[1 Kings 11:9-13](#), Bible, NKJV]*

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

21 *"Those people who are not governed by GOD [and [His law](#), both figuratively and literally] will be ruled by
22 tyrants."
23 [William Penn (after which Pennsylvania was named)]*

24 *"Let us hear the conclusion of this whole matter: **Fear [respect] God and keep His commandments [Laws
25 found in the Bible], for this is man's all. For God will bring every work into judgment, including every secret
26 thing, whether good or evil.**"
27 [[Eccl. 12:13-14](#), Bible, NKJV]*

28 We wish to emphasize what we DO NOT intend by taking the stance documented in this section to advocate any of the
29 following:

- 30 1. That we are not responsible or should not be responsible for civil injuries that we inflict upon others without their
31 consent.
- 32 2. That we or anyone else physically situated within the territory of a specific government are exempt from equity or the
33 common law.
- 34 3. That we are exempt in any way from de jure criminal laws. EVERYONE physically situated on the territory of the
35 specific jurisdiction is equally subject, regardless of whether they contract with or consent to any government. Instead,
36 we are ONLY exempt from the penal provisions within civil franchises that courts call "quasi-criminal" or "malum
37 prohibitum" provisions, because such provisions can only acquire the "force of law" by our consent, and our delegation
38 of authority order as Christians forbids the giving of such consent.
- 39 4. That we can pick and choose what civil statutory laws we want to be subject to. Rather, we claim to not be subject to
40 ANYTHING civil except under the principles of equity of all.
- 41 5. That we can accept or claim the statutory and privileged status of "citizen", "resident", "inhabitant", or "domiciliary"
42 and yet because of our religious beliefs, be statutorily "exempt" from a specific provision we do not like or which
43 conflicts with our religious beliefs. That would be a contradiction.

In point of fact, no court that we are aware of has ever held that anyone is NOT allowed because of their religious beliefs to claim the status indicated in this section, or to abandon the social compact and refuse to accept the privileges and immunities associated with STATUTORY “citizen” or “resident” status. All the cases we have identified that even come close to this subject involved litigants who admitted to being statutory “citizens”, “residents”, or “inhabitants” rather than having the status we associate with ourselves. We claim:

1. That it is a constitutional tort to interfere with claiming or enforcing the civil status we attribute to ourselves in this section, or to fail to recognize or protect us in this status. A failure to enforce and recognize our civil status amounts to compelled contracting and compelled association, which are both Constitutional torts. See:

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

2. That even with proper service or an appearance in a civil matter involving civil franchises, these conditions DO NOT make us subject to the civil franchises and that our EXPRESS consent must be given in a form we and not the government specifies in order to become subject. This is the same thing the government does to Americans: Insist on an EXPRESS waiver of sovereign immunity, meaning consent to be sued civilly, and we are entitled to equal protection.

Our position on this subject of exercising sovereign powers but not BEING a “sovereign” is COMPLETELY consistent with the way the government itself describes its OWN sovereignty. The courts have consistently and routinely held that:

1. The PEOPLE as individuals are the only true sovereign.

“There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld.”
[*Juilliard v. Greenman*, 110 U.S. 421 (1884)]

“In the United States the people are sovereign, and the government cannot sever its relationship to the people by taking away their citizenship.”
[*Afroyim v. Rusk*, 387 U.S. 253 (1967)]

“From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens.” at 472.[Justice Wilson]
[*Chisholm, Ex'r. v. Georgia*, 2 *Dall. (U.S.)* 419, 1 L.Ed. 454, 457, 471, 472) (1794)]

2. The GOVERNMENT exercises SOVEREIGN POWERS but is NOT “Sovereign”. Instead, it is an INSTRUMENT of the True sovereign.

“While sovereign powers are delegated to ... the government, sovereignty itself remains with the people..”
[*Yick Wo v. Hopkins*, 118 U.S. 356 (1886), page 370]

3. The “State” is defined as the PEOPLE, and not either the “Government” or anyone serving in the government.

“State. A people [NOT a “government”, but a PEOPLE] permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d 129, 130. In its largest sense, a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. A body of people occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government unit of such nation (e.g. California).

1 [...]

2 *The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the*
3 *public; as in the title of a cause, "The State vs. A.B."*

4 [*Black's Law Dictionary, Sixth Edition, p. 1407*]

5 We also emphasize that we would never identify ourselves in any court pleading as being a "sovereign", or using that status
6 as a basis to sue. The reason is obvious, as eloquently described by the Texas Court of Appeals below. The case below
7 dealt with a person who claimed to be a "SOVEREIGN" and refused to identify himself as a Constitutional citizen, which
8 we would NEVER do:

9 *The next question is whether Barcroft has the ability to recover in the capacity in which he filed suit. That is*
10 *the more difficult question. **The trial court adjudged that Barcroft could not recover "in the capacity as a***
11 ***'sovereign.'***

12 *Barcroft's argument is based on cases and constitutional interpretations that stretch back to a period predating*
13 *the Civil War. **Barcroft has attempted to make use of the legal system, while at the same time contending that***
14 ***legal system, or some portion of it, does not apply to him because he is a "sovereign," or perhaps "one of the***
15 ***sovereign American People" or a "sovereign citizen."** **Regardless of how described, his basic position is***
16 ***that there is more than one level of citizenship within the United States and that he is of one particular level***
17 ***which has, in some manner, rights that an individual at a different level of citizenship does not.***

18 *His argument is based on language found in Dred Scott v. Sandford, 60 U.S. 393, 403, 19 How. 393, 15 L.Ed.*
19 *691 (1856). In relevant part, that opinion addressed the issue of whether a "negro" who was a slave could*
20 *become a member of the political community formed and brought into existence by the Constitution of the*
21 *United States, and as such become entitled to all the rights, and privileges, and immunities, guaranteed [sic] by*
22 *that instrument to the citizen? One of these rights is the privilege of suing in a court of the United States in the*
23 *cases specified in the Constitution.*

24 ***The Court stated that "citizens" and "people of the United States" were synonymous terms, that those people***
25 ***were the "sovereign people," and that every citizen is one of these people and a constituent member of this***
26 ***"sovereignty."** The Court then engaged in an extensive historical discussion of prior law and the documents*
27 *that form the basis of the United States, and acknowledged that "negroes" historically were not considered as*
28 *citizens-but as property-and therefore the protections of the Constitution could not apply to allow them to*
29 *exercise the right of a citizen to file suit. The Court had to engage in some rather nimble writing to avoid the*
30 *apparent fact that members of the "negro race" were nevertheless humans, and contrived its discussion of the*
31 *citizenship of the people of the nation as a method of avoiding that (even to the 1856 Court) obvious reality.*

32 *That is merely the preliminary portion of the Dred Scott analysis, which then veered into other areas, including*
33 *the question of whether, because of Scott's or his family's presence in a United States territory which did not*
34 *recognize slavery, his status altered sufficiently to permit him to file suit, and also addressed the*
35 *constitutionality of the Missouri Compromise law.*

36 ***Barcroft's claimed status is, at this point in our history, imaginary.** With the conclusion of the Civil War and*
37 *the implementation of the constitutional amendments following the conflict, although at one point the law of the*
38 *land at least contemplated different classes of inhabitants-although not different classes of citizens-that portion*
39 *of the Dred Scott decision was overrun by events and is no longer any more than a historical footnote in our*
40 *jurisprudence. There is no dichotomy between different citizens, and there are not two classes of citizens in*
41 *the United States. The "sovereign" language on which Barcroft relies is part of the Court's analysis*
42 *determining who may constitute a citizen by reviewing which "classes" of individuals were treated as such at*
43 *the time of the creation of the Constitution. With the ending of the Civil War and the enactment of legislation*
44 *and constitutional amendments after that time, such an analysis became unnecessary; the classification*
45 *distinctions based on race on which Chief Justice Taney relied no longer exist, by constitutional fiat. See U.S.*
46 *Const. amends. XIII, XIV. We cannot countenance Barcroft's position that he is a "sovereign" of any*
47 *description, or that he is in any way possessed of constitutional rights that exceed or differ from those of other*
48 *citizens.*

49 ***Barcroft also supports his argument with caselaw that states there are two classes of citizens in America.***
50 ***His statement, in one sense, is correct.** However, in context, those decisions refer to the fact that citizens of*
51 *the United States are subject to two governments, federal and state, and that they owe allegiance to both. See*
52 *State ex rel. Wettengel v. Zimmerman, 249 Wis. 237, 24 N.W.2d 504, 506 (1946). These cases do not,*
53 *however, support his contention that multiple types of federal citizens exist which enjoy differing levels of*
54 *status.*

55 ***We acknowledge that, in one sense of the word, as described by Barcroft in his brief, the authority of the***
56 ***Union derives from the people, and thus they are the true "sovereigns" of the nation. That fact does not,***

however, support his conclusion that there is a classification of sovereign citizenry that differs from the rank and file citizenry.

Barcroft filed suit claiming a capacity to recover under this claimed status. The status does not exist. The question is what effect this may have on his ability to continue with this lawsuit. We have found no cases directly on point and thus must resort to analogous situations. We recognized in Miller that “[i]t has long been settled that the ‘estate’ of a decedent is not a legal entity and may not sue or be sued as such.” Miller v. Estate of Self, 113 S.W.3d. 554, 555 (Tex.App.-Texarkana, 2003, no pet.) (citing Price v. Estate of Anderson, 522 S.W.2d 690, 691 (Tex.1975)). Similarly, there are a legion of cases addressing situations where businesses and/or individuals who sue in a capacity which they do not have or who are sued in an incorrect capacity may neither pursue a lawsuit nor be found liable in a lawsuit. For example, though a failure to file an assumed name certificate does not render a plaintiff’s claim void, it does, like the failure to pay a corporate registration fee, affect such plaintiff’s ability to recover in litigation brought in that capacity. Sixth RMA Partners, L.P. v. Sibley, 111 S.W.3d. 46, 55 (Tex.2003); cf. Coastal Liquids Transp., L.P. v. Harris County Appraisal Dist., 46 S.W.3d. 880, 884-85 (Tex.2001) (holding corporation’s failure to pay registration fee for conducting business in Texas affects its capacity to sue); Nootsie, Ltd., 925 S.W.2d at 661 (“[A] party has capacity when it has the legal authority to act, regardless of whether it has a justiciable interest in the controversy.”).

[Barcroft, Appellant, v. COUNTY OF FANNIN, State of Texas, et al., Appellees., No. 06-03-00021-CV, Texas Court of Appeals.]

Barcroft was what we call a “Fourteenth Amendment Conspiracy Theorist”, and the following document proves that his views are severely flawed, which explains why the courts gave him so much trouble for his presumptuous behavior and why we agree with the court’s ruling:

Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015

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

DIRECT LINK: <http://sedm.org/Forms/PolicyDocs/FourteenthAmendNotProb.pdf>

Why are you applying different standards to US than you apply to the GOVERNMENT? All we are doing is emulating their approach, but recognizing GOD as the source of sovereignty instead of PEOPLE, which is a Christian duty that the U.S. government cannot disrespect under the First Amendment. It’s hypocritical to subject us to a different standard than the government in a country that at least CLAIMS that “all persons are equal” and that equality is the foundation of our system of law.

Lastly, you appear confused or ignorant of the law or both. Please in the future DO NOT:

1. Confuse “BEING sovereign” with “exercising sovereign powers” as an AGENT of a sovereign.
2. Confuse being one of “The Sovereign People” (as the U.S. Supreme Court calls it) with being a statutory “citizen” or “U.S. citizen”. These two groups are mutually exclusive and non-overlapping.
3. Confuse the “The State” in our system of jurisprudence with “The Government”. They are NOT the same thing.
4. PRESUME anything or be a parrot for what tyrants tell you to think or say. Read the law for yourself and quit being a useful idiot for communist or socialist political leaders. It is a Christian SIN and is a violation of due process of law in any court to “presume” anything. See:

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

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

DIRECT LINK: <http://sedm.org/Forms/MemLaw/Presumption.pdf>

6.2 Ministry is part of the dreaded “Sovereign Citizen Movement” and are terrorists

We argue that the term “sovereign citizen” is an oxymoron and that anyone who uses this term to describe themselves betrays their own legal ignorance and invites persecution. The short answer is:

1. We don’t identify ourselves as “sovereign citizens”. See section 4 earlier.
2. Our Disclaimer, Section 8, says we condemn any and all terrorist activities, and especially GOVERNMENT terrorist activities:
<http://sedm.org/disclaimer.htm>
3. By their own definition, those in the present de facto government are terrorists. See:

Ministry Introduction, Form #12.014, pp. 7-12
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Ministry/MinistryIntro.pdf>

4. We extensively prove using the government’s own laws and codes that the present de facto government as “terrorists” as legally defined, and not us. See:

De Facto Government Scam, Form #05.043
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/MemLaw/DeFactoGov.pdf>

5. The following book, chapters 5 and 6, identifies the illegal enforcement of the Internal Revenue Code by a rogue private corporation that is not even part of the government as “terrorism”. It also identifies the District of Columbia, which Mark Twain calls the “District of Criminals”, as a haven for international financial terrorists:

Great IRS Hoax, Form #11.302, Chapters 5 and 6
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

6. Our Member Agreement identifies GOD as the ONLY sovereign. Hence, all such accusations constitute hate speech directed against a religion, which is a CRIME.

Member Agreement, Form #01.001, Section 1.2, Item 4
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Membership/MemberAgreement.htm>

We regard a “sovereign” is someone who is self-governing and not civilly governed externally by others. A “citizen” is a subject and inhabitant of a specific government. One cannot be a “SUBJECT” and a “SOVEREIGN” at the same time. Subjects are among the governed. Sovereigns are the governors. In our republican form of government, the only “subjects” for civil acts of Congress are, in fact, public officers within the government and not private human beings. The U.S. Supreme Court has acknowledged that THE PEOPLE are the sovereigns in this country, and hence, the only “subjects” are our public servants:

“Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.”

*“And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.**”*
[*Dred Scott v. Sandford*, 60 U.S. 393 (1856)]

Human beings in America who are in fact truly “sovereign” must instead describe themselves as:

1. Constitutional “Citizens”.
2. “nationals” per 8 U.S.C. §1101(a)(21) .
3. “non-citizen nationals” per 8 U.S.C. §1452.
4. NOT any of the following:
 - 4.1. “Subjects” of the government they claim to sovereign and independent toward.
 - 4.2. Domiciled, resident, or in any way associated with the statutory but not constitutional “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).
 - 4.3. Statutory “U.S. citizens” per 8 U.S.C. §1401.
 - 4.4. Statutory “U.S. residents” per 26 U.S.C. §7701(b)(1)(A).
 - 4.5. “Inhabitants”, which includes statutory “citizens” and “residents”.
 - 4.6. “nationals of the United States” per 8 U.S.C. §1101(a)(22).
 - 4.7. Statutory “U.S. Persons” per 26 U.S.C. §7701(a)(30), all of which are federal instrumentalities and/or public offices within the U.S. government.
 - 4.8. “Persons” per 26 U.S.C. §7701(c) , 26 U.S.C. §6671(b), or 26 U.S.C. §7343.
 - 4.9. “Individuals” per 26 CFR §1.1441-1(c) , who are all statutory “aliens”.
 - 4.10. ANYTHING in government law OTHER than that described herein.

Those readers who want to learn more about the distinctions between all the above statuses are encouraged to read an exhaustive treatment of the subject in the following document:

The Department of Homeland Security (DHS) defines the “Sovereign Citizen Movement” as follows:

(U) sovereign citizen movement : (U//FOUO)

*A rightwing extremist movement composed of groups or individuals who reject the notion of U.S. citizenship. They claim to follow only what they believe to be God’s law or common law and the original 10 amendments (Bill of Rights) to the U.S. Constitution. They believe they are emancipated from all other responsibilities associated with being a U.S. citizen, such as paying taxes, possessing a driver’s license and motor vehicle registration, or holding a social security number. They generally do not recognize federal or state government authority or laws. Several sovereign citizen groups in the United States produce fraudulent documents for their members in lieu of legitimate government-issued forms of identification. **Members have been known to advocate or engage in criminal activity and plot acts of violence and terrorism in an attempt to advance their extremist goals.** They often target government officials and law enforcement. (also: state citizens, freemen, preamble citizens, common law citizens)
[Domestic Extremism Lexicon, Dept. of Homeland Security Document #IA-0233-09, p. 9;
SOURCE: <http://famguardian.org/Subjects/Crime/Terrorism/DomeExtrLexicon.pdf>]*

The ministry clearly does not satisfy the above definition because:

1. We do not “reject the notion of U.S. citizenship”, but rather statutory citizenship. Statutory citizenship is connected with domicile on federal territory while constitutional citizenship is connected with nationality and NOT domicile. We can prove that there are two types of citizens: Constitutional and Statutory, and that you can’t be both at the same time. We are Constitutional “U.S. citizens”, where “U.S.” implies states of the Union and excludes federal territory. Statutory “U.S. citizens” as defined in 8 U.S.C. §1401, on the other hand, are born anywhere in the country and domiciled on federal territory that is no part of any state of the Union. The reason for this distinction is because the separation of powers separates state and federal civil jurisdiction so that each jurisdiction has citizens of its own. Public servants deliberately and self-servingly try to confuse these two types of “U.S. citizens” mainly because they want to STEAL from you by creating the false presumption that you, as someone protected by the Constitution, reside in a place not protected by the Constitution. In effect, they are trying to legally kidnap your identity from the protections of the Constitution and drag you into the federal zone so they can rape you by deceiving you into joining a completely different political group using “words of art”. Whether the kidnapping is physical or legal, the result is the same. Such an act of legal kidnapping is a criminal violation of [18 U.S.C. §1201](#) and also constitutes an act of international terrorism, because the states of the Union are “nations” as held by the U.S. Supreme Court. See:
 - 1.1. *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023-describes deliberate efforts to destroy your Constitutional rights by public servants by breaking down the separation of powers that is the heart of the United States Constitution.
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006-describes the two types of “U.S. citizens” and how they are often deliberately confused because of GREED.
<http://sedm.org/Forms/FormIndex.htm>
2. We do not believe that we are only required to follow the first Ten Amendments to the United States Constitution. Instead, we recognize the authority of the entire constitution as a limitation upon the government and NOT the people. We also see all federal civil law as a limitation upon the conduct of government “employees” and officers but not private human beings. Only the criminal code of the constitutional state you are physically in is “public law” and is relevant to the average American. Otherwise, federal civil law is contract law or what the courts call “private international law” limited to those who consent to it by choosing a domicile therein and we choose not to consent to said domicile. It’s not a crime nor is it un-American to withhold our consent to become a “protected person” subject to the civil law or a “customer” of government protection called a “citizen” or “resident”. Government is a business that delivers protection, and like any other business, a refusal to do business cannot and should not be treated as a crime. The First Amendment, in fact, protects us from “freedom from compelled association” under the common law and gives us a judicial remedy without becoming subject to federal civil law because it attaches to the land we stand on, and not our civil or citizenship status.

*“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.”
[Balzac v. Porto Rico, 258 U.S. 298 (1922)]*

For further supporting evidence, see:

2.1. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037

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

2.2. *Requirement For Consent*, Form #05.002

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

3. We do not believe we are “emancipated from the responsibilities associated with being a U.S. citizen”, but rather the responsibilities of being subject to federal civil law or being a statutory but not constitutional “U.S. citizen” as defined in 8 U.S.C. §1401. Because of the separation of powers, federal civil law has no jurisdiction within the borders of a constitutional but not statutory “State” but tyrants greedy for power have tried to destroy the separation of powers by playing games with “words of art” in order to unlawfully and unconstitutionally enforce federal law within the borders of the sovereign states. This tendency, by the way, was the same reason behind the American civil war and separation from Great Britain, as documented in the Declaration of Independence. This is explained in:

3.1. *Federal Enforcement Authority Within States of the Union*, Form #05.032

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

3.2. *Federal Jurisdiction*, Form #05.018

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

4. We do recognize the authority of state and federal laws, but only over those who are consensually occupying public offices in the government, consensually engage in government franchises AND who are also domiciled on federal territory, or those domiciled on federal (public) territory and therefore participating in the government’s “protection franchise”. Otherwise, the U.S. Supreme Court has repeatedly held that:

4.1. The ability to regulate private (as opposed to public) conduct is “repugnant to the constitution”.

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

“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)]

- 4.2. The government is without authority to impose any civil obligation upon anyone not domiciled within their territory and not consensually engaged in their franchises because this constitutes slavery and involuntary servitude in violation of the Thirteenth Amendment.

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

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

16 [Clyatt v. U.S., 197 U.S. 207 (1905)]

17 Note that “taxes” are classified by the IRS as “debts” within the meaning of the above. The constitution cannot
18 conflict with itself, so the only rational conclusion you can reach from the above is that you have to volunteer
19 somehow to become a “taxpayer” and therefore a “public officer”. Those who don’t volunteer are called “non-
20 citizen nationals” and “nonresident aliens” not engaged in a “trade or business” whose estate is a “foreign estate”
21 within the meaning of 26 U.S.C. §7701(a)(31). For proof, see:

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

24 We instead argue that any attempt to compel the participation of anyone in a government franchise, or to compel the
25 conversion of rights protected by the Constitution into statutory “privileges” under a franchise agreement, is an
26 unconstitutional conspiracy against rights. This includes franchises such as Social Security, Medicare, and the income
27 tax.

28 “It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed
29 by the Constitution.” *Frost & Frost Trucking Co. v. Railroad Comm’n of California*, 271 U.S. 583.
30 “Constitutional rights would be of little value if they could be indirectly denied,’ *Smith v. Allwright*, 321 U.S.
31 649, 644, or manipulated out of existence,’ *Gomillion v. Lightfoot*, 364 U.S. 339, 345.”
32 [*Harman v. Forssenius*, 380 U.S 528 at 540, 85 S.Ct. 1177, 1185 (1965)]

- 33 5. The article above talks about “government authority”, as if to imply that the state and federal corporations running the
34 show now are in fact “government”, as constitutionally defined. It is FRAUD to even claim that there still is any real
35 “government” in a legal sense. The following document proves with the rulings of the Supreme Court and federal
36 statutes that the original de jure state and federal governments established by the United States of America Constitution
37 have, in fact, been declared bankrupt and replaced with private, for profit corporations millions of times more evil than
38 the Enron fraud and that you are being LIED to about this fact. Constitutional “States” have been replaced with federal
39 corporation franchises. What used to be a sovereign American is now nothing but an officer or “employee” of the de
40 facto private federal corporation that fraudulently represents itself as “government”. In effect, the de facto tyrants
41 running the show have abused their authority and discretion to outlaw private rights and private property. There was a
42 silent coup, and they have carefully kept it secret from you, folks. What are you going to do about it?

43 Corporatization and Privatization of the Government, Form #05.024
44 <http://sedm.org/Forms/FormIndex.htm>

- 45 6. We do not produce fraudulent ID for our members. We do, however, regard ID issued by the present de facto
46 governments as fraudulent, because you have to become a public officer to be issued it. The need for ID documents
47 separate and apart from those issued by the present de facto government, however, is the product of unlawful and
48 discriminatory policies by the present de facto state and federal governments. State and federal governments
49 presently:
- 50 6.1. Unlawfully deprive those who do not fraudulently declare a domicile on federal territory or a connection with
51 some public franchise of the ability to conduct commerce to support their family and this is a violation of the
52 equal protection of the laws mandated by the Constitution.
 - 53 6.2. Refuse to recognize the right of self-government declared in the Declaration of Independence to form your own
54 government and issue your own private ID. No entity deserves to be called a “government” that refuses to
55 recognize the EQUAL right of EVERYONE to peacefully govern themselves to the exclusion of others
56 guaranteed by the Declaration of Independence without having to institute violence or force against anyone. The
57 Declaration of Independence, in fact, makes it our DUTY to form our own government if the one we have does
58 not meet our needs.

1 We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator
2 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to
3 secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the
4 governed, --That **whenever any Form of Government becomes destructive of these ends, it is the Right of the**
5 **People to alter or to abolish it, and to institute new [SELF] Government, laying its foundation on such**
6 **principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and**
7 **Happiness.**
8 [Declaration of Independence, Thomas Jefferson]

9 6.3. Refuse to recognize, permit, or protect private ID or ID issued by families, churches, or private groups not
10 associated with the government.

11 6.4. Refuse to publish standards for the issuance of PRIVATE ID for use by financial institutions and employers.

12 6.5. Refuse to prosecute financial institutions and employers for discrimination who fail to recognize or accept private
13 ID while acting as government officers called "withholding agents".

14 For further details on this subject, see section 12 for the methods by which Americans are unlawfully compelled to
15 fraudulently declare a domicile on federal territory that they have never visited:

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

- 18 7. We do not sanction or condone criminal or violent or terrorist activity. This ministry, in fact, was founded to
19 PREVENT terrorism and violent activity, not promote it. Our Disclaimer expressly prohibits the use of our materials
20 for any such purposes. See:
21 <http://sedm.org/disclaimer.htm>

22 Instead, here is our approach towards "government":

23 Both the Supreme Court in *Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, [36 U.S. 420](#) (1837) and
24 the U.S. Code in [28 U.S.C. §3002\(15\)\(A\)](#) admit that all governments are "corporations" and therefore for-profit
25 businesses. We believe that government should therefore be run like any other capitalist business and that they should
26 strictly obey their corporate charter, the [United States Constitution](#). All the patriot rhetoric you read on the internet about
27 freedom, [sovereignty](#), and [taxation](#) really boils down to this one important issue. The product government "sells" to the
28 public is "protection", and like any other business, it cannot and should not be allowed to FORCE people to buy its product.
29 Government should also not be able to criminalize non-payment for its services in the form of "taxes", since no other
30 business can. To do otherwise is to:

- 31 1. Interfere with our sovereign right to contract or not contract as we see fit. This is a protected right under [Article 1](#),
32 Section 10 of the [Constitution](#).
33 2. Deprive "nontaxpayers" of [equal protection](#).
34 3. Encourage an irresponsible government that is not completely and directly accountable to the people.
35 4. Destroy self-government of the people and compel government dependency and slavery in violation of the [Thirteenth](#)
36 [Amendment](#) by interfering with the ability of individuals and families to support themselves.

37 *"The power to tax is the power to destroy."*
38 [John Marshal, U.S. Supreme Court Justice, *M'Culloch v. Maryland*, 4 Wheat. 316, 431]

39 *"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law*
40 *[including "judge-made law] involving the power to destroy [self-government by families or individuals]."*
41 [*Providence Bank v. Billings*, [29 U.S. 514](#) (1830)]

42 The purpose of taxation is to fund the institutionalized process of providing "protection". Like any other business, we
43 believe that people should always have the right to only pay government for what they individually want and need and have
44 [contracted in writing](#) to receive, including in the area of "protection". If the government "protection corporation" can write
45 a law stating that any contract with any government agent not reduced to writing is void and unenforceable, then certainly
46 we as sovereign Americans who delegated ALL of their authority to them must have the EQUAL right to demand the
47 SAME EQUAL protection from the government in our relationship with it:

48 *"Every man is supposed to know the law. A party who makes a contract with an officer [of the government]*
49 *without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids*
50 *in the violation of the law."*
51 [*Clark v. United States*, [95 U.S. 539](#) (1877)]

1 It is NOT enough for the government to say that since we availed ourselves of the "benefits" of their services, we consent to
2 be subject to ALL government jurisdiction, because this deprives us of choice of rejecting and not paying for specific types
3 of protection that we think are harmful rather than protective:

4 CALIFORNIA CIVIL CODE
5 DIVISION 3. OBLIGATIONS
6 PART 2. CONTRACTS
7 CHAPTER 3. CONSENT

8 1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
9 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

10 At the same time, we believe that the protection services that people decide to use from the government should always be
11 paid for in full and refusal to pay should be nothing more than a civil matter to be handled in civil court as a matter of
12 contract, and not right. If the government receives more money than it needs to deliver only the services demande
13 in writing by the citizen, then it should reduce the tax rate and refund the money. Every government service should have a
14 price tag and people should sign up for what they want and need and pay only for that and nothing more. If they don't have
15 children, for instance, then the public school assessment should be deducted from their property tax bill.

16 The means of contracting with government to provide "protection" occurs when one chooses, absent duress, their domicile
17 or "residence" (see 26 CFR §1.871-2(b)) on a government form to be within the jurisdiction of a specific government.
18 Those who are party to such a protection contract are called "taxpayers", "citizens", "inhabitants" or "residents", all of
19 whom have selected a "permanent abode" and therefore committed to a continuing or indefinite contractual relationship of
20 mutual support, allegiance, and "protection" between them and the government. The courts try to disguise the nature of
21 this transaction as a contract by deceitfully calling it a "compact", but that doesn't change the essential nature of it:

22 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
23 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
24 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
25 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
26 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter."
27 [Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

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

32 Those who are not party to this "protection contract" or "compact" are called "transient foreigners" and "nonresidents".

33 "Transient foreigner. One who visits the country, without the intention of remaining."
34 [Black's Law Dictionary, Sixth Edition, p. 1498]

35 That process of contractual consent must be voluntary and fully informed, if we are expected to give up any of our natural
36 or Constitutional rights to life, liberty, or property in order to procure it.

37 "The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question
38 controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser
39 v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be
40 clearly established that there was an 'intentional relinquishment or abandonment of a known right or
41 privilege.' Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357."
42 [Brookhart v. Janis, 384 U.S. 1; 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

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

46 Furthermore, since the Declaration of Independence says our rights are "unalienable", then we are legally forbidden to
47 contract them away.

48 "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator
49 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to
50 secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the
51 governed, -"

1 [Declaration of Independence]

2 "Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
3 [Black's Law Dictionary, Fourth Edition, p. 1693]

4 Therefore, only those domiciled on federal territory not protected by the Constitution and who are called statutory "U.S.
5 citizens" pursuant to 8 U.S.C. §1401 rather than constitutional "Citizens" pursuant to the Fourteenth Amendment, can even
6 enter into such a contract or compact lawfully.

7 "Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and
8 uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase
9 or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every
10 state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the
11 definition of Webster, 'a government in which the supreme power resides in the whole body of the people,
12 and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of
13 the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,
14 Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of
15 government bearing a much greater analogy to a British Crown colony than a republican state of America,
16 and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by
17 the President. It was not until they had attained a certain population that power was given them to organize a
18 legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the
19 Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over
20 them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the
21 privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
22 [Downes v. Bidwell, 182 U.S. 244 (1901)]

23 The U.S. Supreme Court recognized these two distinct types of "citizens" when it held the following:

24 "The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
25 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the
26 states. No such definition was previously found in the Constitution, nor had any attempt been made to define
27 it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments
28 and in the public journals. It had been said by eminent judges that no man was a citizen of the United
29 States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had
30 been born and resided always in the District of Columbia or in the territories [as statutory "U.S. citizens"
31 pursuant to 8 U.S.C. §1401], though within the United States[*], were not [CONSTITUTIONAL] citizens.
32 Whether this proposition was sound or not had never been judicially decided."
33 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

34 The deliberate confusion between constitutional and statutory citizens self-servingly introduced by the judicial department
35 is designed to destroy the separation of powers, consolidate all power into Washington, D.C., and destroy personal and state
36 sovereignty. This was predicted by Thomas Jefferson and all his predictions have prophetically come true through the
37 abuse of "words of art" and judicial verbiage intended to confuse and deceive the populace:

38 "Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by
39 consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the
40 Federal judiciary; the two other branches the corrupting and corrupted instruments."
41 [Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341]

42 "The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to
43 press us at last into one consolidated mass."
44 [Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

45 "There is no danger I apprehend so much as the consolidation of our government by the noiseless and
46 therefore unalarming instrumentality of the Supreme Court."
47 [Thomas Jefferson to William Johnson, 1823. ME 15:421]

48 If you would like to know all the devious methods by which "words of art", judicial verbiage, and deception are
49 maliciously abused to confuse Constitutional and statutory "citizens" with each other so as to destroy the separation of
50 powers and your constitutional rights that are protected by this separation and how to argue against it, please see:

- 51 1. Meaning of the Words "includes" and "including", Form #05.014
52 <http://sedm.org/Forms/FormIndex.htm>

- 1 2. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006- use this in litigation against the
2 government to prevent abuse of government verbicide that will undermine your rights.
3 <http://sedm.org/Litigation/LitIndex.htm>
- 4 3. Flawed Tax Arguments to Avoid, Form #08.004, Section 6.13
5 <http://sedm.org/Forms/FormIndex.htm>

6 The right and requirement for a person to contractually consent in writing to government protection also implies the right to
7 NOT consent or contract, which means that if we don't contract with the government to provide protection because we think
8 their form of protection is actually harmful, then we cease to have the duty to pay taxes to support the protection that we
9 don't want. This is the very foundation of all free governments: Consent of the governed. A government that compels you
10 (by threat of criminal sanctions, no less!) into a commercial relationship with them in order to procure protection that you
11 don't want, don't need, and actually regard and define as harmful and not protective is interfering with your right to contract
12 and acting as a mafia "protection racket" in violation of Article 1, Section 10 of the Constitution and 18 U.S.C. §1951. If
13 you are a person who doesn't want and doesn't need government services, it ought to be a simple matter to fill out a form
14 and send it into the government, notifying them that they are "fired" as your protector and that you don't want and don't
15 need their services and will provide your own protection.

16 *"The determination of the Framers Convention and the ratifying conventions to preserve complete and*
17 *unimpaired state [and personal] self-government in all matters not committed to the general government is*
18 *one of the plainest facts which emerges from the history of their deliberations.* And adherence to that
19 *determination is incumbent equally upon the federal government and the states.*
20 *[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]*

21 This promotes competition, efficiency, and accountability in government. To approach the protection issue any other way
22 is to sanction compelled association in violation of the First Amendment to the corporate charter called the United States
23 Constitution. See the article below which very clearly explains this:

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

24 The only reason anyone in the government would argue with our approach is because:

- 25 1. They don't want to be accountable to anyone.
- 26 2. They don't want you to have any control over how much you have to pay for their protection.
- 27 3. They seek to be unequal and to rule from above rather than to serve from below as the Bible requires:

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

31 *But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord.*
32 *And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected*
33 *Me [God], that I should not reign over them.* According to all the works which they have done since the day
34 *that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other*
35 *gods [Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore,*
36 *heed their voice. However, you shall solemnly forewarn them, and show them the behavior of the king who*
37 *will reign over them."*

38 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "This will be*
39 *the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his*
40 *own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his*
41 *thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to*
42 *make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be*
43 *perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your*
44 *olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and*
45 *give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your*
46 *finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth*
47 *of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you*
48 *have chosen for yourselves, and the LORD will not hear you in that day."*

49 *Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over*
50 *us, that we also may be like all the nations, and that our king may judge us and go out before us and fight our*
51 *battles."*
52 *[1 Sam. 8:4-20, Bible, NKJV]*

1 Let us never forget that the American Revolution began on the basis of taxation without representation. Those who don't
2 associate politically or legally with a specific political group called a state by voluntarily choosing a domicile within that
3 specific state are called "transient foreigners", "nonresidents", a "non-citizen nationals", and "nontaxpayers" not subject to
4 the civil laws of that state rather than a "citizen" or a "resident". As a "transient foreigner", anyone who tries to impose or
5 collect a tax upon such a person is taxing them without representation because they didn't elect the governing authority into
6 office and thereby consent to be protected by them, and cannot lawfully participate as either a jurist or a voter to supervise
7 the activities of those who protect them. Hence, we have taxation without representation.

8 The fact that someone is a "nonresident" or a "transient foreigner" in respect to federal and not state jurisdiction doesn't
9 make them a lawless or anti-government person, but a SELF-governing person as the founding fathers intended. The
10 purpose of the Constitution is to PROTECT the right of self-government, not take it away or to effectively outlaw personal
11 responsibility, and certainly not to disrespect the equal right of all to govern, support, protect, and tax only the groups they
12 consent to join voluntarily.

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

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

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

26 Accountable government that is forced to compete in an open marketplace to efficiently and cost-effectively protect the
27 people and provide ONLY the services expressly demanded in writing. What a novel and TERRORIST idea! If George
28 Washington and Thomas Jefferson were measured by today's corrupted standards, the British would have sent them to
29 Guantanamo Bay, Cuba, let them rot for years in jail without even accusing them of a crime, and prosecuted them as
30 terrorists. We know who the REAL terrorists are. Mark Twain satirically called these terrorists "the District of Criminals"
31 and placed their location in the District of Columbia, which is a haven for financial terrorists.

32 The federal "franchise courts", which aren't even really courts but administrative agencies in the executive and not judicial
33 branch of the government, have become a protection racket for an organized crime ring to spread federal slavery. The
34 method by which the federal courts have been deliberately and systematically corrupted over the last 100 years as Thomas
35 Jefferson prophetically predicted is exhaustively documented with thousands of pages of evidence in the following book:

36 [What Happened to Justice?](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #08.001
<http://sedm.org/Litigation/LitIndex.htm>

37 Private businesses have been assimilated into the mother "U.S. Inc." corporation as federal corporations using de facto
38 license numbers called EINs. The Federal Reserve private banking cartel has become the beach head for this conquest and
39 war on the sovereignty of the states and the people and the unlawful and criminal conversion of Constitutional rights into
40 statutory privileges in violation of the ONLY mandate in the U.S. Constitution found in Article 4, Section 4. They are the
41 ones who FORCE you in violation of the Thirteenth Amendment as agents of the federal government called "withholding
42 agents" to procure these de facto EIN franchise license numbers in exchange for the "privilege" of opening a bank account,
43 thus compelling the unlawful and criminal conversion of Constitutional rights into statutory "privileges". Real
44 constitutional courts would prevent the establishment of federal franchises within the borders of states. The administrative
45 "franchises courts" we have now, mainly through presumption and omission, look the other way and aid the rape and
46 plunder of the people rather than protect them.

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

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

12 Congress is required by the Constitution to protect the states from invasion, but they have abused the following tactics as a
13 the method to become the main invaders:

- 14 1. Federal franchises and compelled participation in these franchises
- 15 2. The misrepresentation and illegal enforcement of law and their authority.

16 The mechanisms for how this invasion is perpetrated are documented below:
17

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

18 **Remember:** There are only two types of REAL governments: government by consent and terrorist governments. What we
19 have now is a terrorist government that has transformed itself from a protector to a protection racket and organized crime
20 syndicate which is directed behind the scenes by a secret financial elite of special interests. The early Romans spread their
21 worldwide empire by the same techniques. When they wanted to capture and conquer a city or a state without violence,
22 they would place guards on all the main roads in and out. They would embargo the city or state from all commerce and
23 turn the ability to conduct commerce into a franchise and a privilege, and force the inhabitants to pay tribute to Caesar in
24 order to restore their ability to support themselves and travel freely. Then they would make everyone in the city turn in all
25 their gold and silver as tribute, and it would be given back a small portion of the gold and silver, all of which was melted
26 down and re-minted with Caesar's image on it. It was nonviolent conquest, but still conquest.

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

38 The only thing new in the world is the history you do not know. The reason you do not know it is that the same corporate
39 and elite special interests who oppress you and use their franchises to destroy equal protection and your rights also run the
40 public schools and the media and decide what they want you to know. All they want are good little corporate, tax-paying
41 whores and drones who don't ask any questions and keep the plunder flowing into their checking account so they don't
42 have to pay their fair share, which is really the only share that the Constitution can or does lawfully authorize:
43 franchise/excise taxes upon corporate privileges. Congress is only supposed to be able to tax what it creates and it didn't
44 create human beings (God did), but it did create federal corporation franchises and can and should tax ONLY them.

45 **6.3 Ministry thinks they are superior to everyone or anyone else**

46 We do not claim to be "better" or "superior" to any other "person" or human being. In fact, we seek to enforce the
47 Constitutional requirement established in the Declaration of Independence that:

- 48 1. "all men are created equal" by the "Creator".

- 1 2. All “persons”, including governments, are treated equally IN EVERY RESPECT. There is only one important
2 difference between human beings and artificial legal “persons”, which is that the latter are NOT protected by the bill of
3 rights and have only the “privileges” that are granted to them or recognized by government.
4 3. The only way anyone, whether human or artificial, can become UNEQUAL or inferior in any way to any other person
5 or human being is to CONSENT in a manner that they and no one else prescribes and defines. See:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

6 The implication of the above is that no creation of men, including a government, can have any more authority or powers
7 than a single man. The United States government is a government of delegated power ALONE, as declared by the U.S.
8 Supreme Court, and The People CANNOT delegate any authority that they themselves do not INDIVIDUALLY also
9 possess.

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

16 Equality of rights is the foundation of ALL of your freedom, as held by the U.S. Supreme Court. Anyone who insists that
17 they SHOULD NOT be treated equally IN EVERY RESPECT to a government in a civil court is essentially admitting that
18 they DO NOT want to be “free” as the U.S. Supreme Court defines it:

19 *“But arbitrary selection can never be justified by calling it classification. The equal protection demanded by the*
20 *fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than*
21 *these words of Mr. Justice Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6*
22 *S.Sup.Ct. 1064, 1071: ‘When we consider the nature and the theory of our institutions of government, the*
23 *principles upon which they are supposed to rest, and review the history of their development, we are*
24 *constrained to conclude that they do not mean to leave room for the play and action of purely personal and*
25 *arbitrary power.’ The first official action of this nation declared the foundation of government in these words:*
26 *‘We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are*
27 *endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of*
28 *happiness.’ While such declaration of principles may not have the force of organic law, or be made the basis of*
29 *judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic*
30 *law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought*
31 *and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of*
32 *Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional*
33 *provisions intended to secure that equality of rights which is the foundation of free government.”*
34 *[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]*

35 No government can or should therefore have any more authority than a single human being. Anyone who insists otherwise
36 is:

- 37 1. Imputing “supernatural powers” to government, because the ONLY “natural” source are the people protected by said
38 government from whom all the powers of the government derive.
39 2. Committing paganism and idolatry towards governments and/or civil rulers. The foundation of this idolatry are the
40 “supernatural powers” that form the basis for establishing a state-sponsored civil religion that worships, serves, and
41 obeys corrupt governments or civil rulers instead of the one and only living God.

42 *“Religion. Man’s relation to Divinity, to reverence, worship, obedience, and submission to mandates and*
43 *precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence*
44 *of superior beings exercising power over human beings by volition, imposing rules of conduct, with future*
45 *rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship*
46 *due him as source of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of*
47 *Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.”*
48 *[Black’s Law Dictionary, Sixth Edition, p. 1292]*

- 49 3. An elitist.
50 4. A fool.
51 5. What the soviets called a “Useful Idiot” for socialist tyrants.

1 Consistent with the above, the Sovereignty Franchise protecting this ministry and website and its members confirms that its
2 main purpose is to ensure the EQUALITY of all rights in every respect between a single human being and an entire
3 government. This could hardly be referred to as elitist in any respect, unless of course YOU are the elitist who wants a big
4 government that acts as a nanny state and has rights above ALL:

[Sovereignty Franchise and Agreement](http://sedm.org/Forms/FormIndex.htm), Form #06.027
<http://sedm.org/Forms/FormIndex.htm>

5 The implication of COMPLETE equality between each separate human being and an entire government is that if a
6 government claims “sovereign immunity” and insists that it cannot be sued without its express written consent, then the
7 government, in turn, when it is enforcing any civil liability against ANY American, has the EQUAL burden to produce
8 evidence of consent IN WRITING to be sued. That consent must, in turn, be given by a person domiciled in a place
9 OTHER than that protected by the Constitution, because the Declaration of Independence says the rights of people in states
10 of the Union are “unalienable”, which means they CANNOT be sold, bargained away, or transferred by ANY process,
11 including a franchise or contract.

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

17 *“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”*
18 *[Black’s Law Dictionary, Fourth Edition, p. 1693]*

19 Therefore, the only people who can lawfully “alienate” any Constitutional right in relation to a real, de jure government by
20 exercising their right to contract, are those **NOT** protected by the Constitution and who therefore are either domiciled on
21 federal territory or situated abroad, which also is not protected by the Constitution.

22 To us, there is ONLY ONE law, which is the two Great Commandments spoken of by Jesus:

23 *Then one of the scribes came, and having heard them reasoning together, perceiving that He had answered*
24 *them well, asked Him, “Which is the first commandment of all?”*

25 *Jesus answered him, “**The first of all the commandments is: “Hear, O Israel, the LORD our God, the LORD***
26 ***is one. And you shall love the LORD your God with all your heart, with all your soul, with all your mind, and***
27 ***with all your strength. This is the first commandment. And the second, like it, is this: “You shall love your***
28 ***neighbor as yourself. There is no other commandment greater than these.”***

29 *So the scribe said to Him, “Well said, Teacher. You have spoken the truth, for there is one God, and there is no*
30 *other but He. And to love Him with all the heart, with all the understanding, with all the soul, and with all the*
31 *strength, and to love one’s neighbor as oneself, is more than all the whole burnt offerings and sacrifices.”*
32 *[Mark 12:28-33, Bible, NKJV]*

33 We fulfill the above commandments by educating people about law and helping them obey and enforce it so as to help them
34 honor the two main requirements of the common law, which are:

- 35 1. Do not harm the equal rights of your neighbor. The term “neighbor” includes “government”, which is just an artificial
36 entity created by men. This is a fulfillment of the second Great Commandment above to love your neighbor as
37 yourself.
- 38 2. Honor all contracts and commitments you make.

39 Therefore, our mission, when you merge the requirements of God’s Law and Man’s law is:

- 40 1. Do not harm the equal rights of your neighbor. The term “neighbor” includes “government”, which is just an artificial
41 entity created by men. This is a fulfillment of the second Great Commandment above to love your neighbor as
42 yourself.
- 43 2. Honor all contracts and commitments you make.
- 44 3. Enforce the requirement for consent in all interactions between everyone, including between any government or civil
45 ruler and “the governed”. Emphasize that the MAIN purpose of government is to prosecute those who injure others
46 without the consent of the injured:

Requirement for Consent, Form #05.003

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

DIRECT LINK: <http://sedm.org/Forms/MemLaw/Consent.pdf>

- 1 4. Do not respect, subsidize, or cooperate with any effort to enforce or impute any more rights to a government or civil
2 ruler than the people individually themselves have. Otherwise, the first Great Commandment above has been violated
3 because idolatry and a state sponsored religion has been established. This is described in:

Socialism: The New American Civil Religion, Form #05.016

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

DIRECT LINK: <http://sedm.org/Forms/MemLaw/SocialismCivilReligion.pdf>

- 4 5. Do not allow the government to make those protected, meaning “citizens” and “residents”, into a public officer, and
5 therefore to serve TWO masters, because this is not only idolatry, but a violation of the [separation of powers](#) between
6 what is public and what is private.

7 *"No servant [or religious ministry or biological person] can serve **two masters**; for either he will hate the one
8 and love the other, or else he will be loyal to the one and despise the other. **You cannot serve God and
9 mammon [government].**"*
10 [\[Luke 16:13, Bible, NKJV\]](#)

11 *The origin of the great divide between the Civil law and Criminal law is the requirement for “consent of the
12 governed”. Criminal law does not require consent while Civil law does. One becomes subject to the civil law
13 by voluntarily choosing a domicile within a specific jurisdiction. This process of choice is called “animus
14 manendi” and it cannot be compelled. Its purpose is to politically associate with a specific group and to
15 procure the protection of that group and it is an exercise of your First Amendment right to politically associate.*

16 *"The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the
17 citizenship to the agencies of government."
18 [City of Dallas v Mitchell, 245 S.W. 944]*

19 *"Undoubtedly no single nation can change the law of the sea. That law is of universal obligation, and no
20 statute of one or two nations can create obligations for the world. **Like all the laws of nations, it rests upon
21 the common consent of civilized communities.**"*
22 [\[The Scotia, 81 U.S. \(14 Wall.\) 170 \(1871\)\]](#)

23 If the reader wants to examine further the biblical and legal position we take on the equality of all “persons”, they are
24 encouraged to read the following memorandum of law:

Requirement for Equal Protection and Equal Treatment, Form #05.033

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

25 **6.4 Ministry thinks they are not subject to the law or that they can choose what laws they want** 26 **to be subject to**

27 ***"Law is often but the tyrant's will, and always so when it violates the right of an individual."***
28 *[Thomas Jefferson to Isaac H. Tiffany, 1819; SOURCE:*
29 <http://www.famguardian.org/Subjects/Politics/ThomasJefferson/jeff5.htm>*]*

30 This kind of false accusation arises from a fundamental misunderstanding about the TWO types of statutory enactments
31 instituted by any government:

- 32 1. **Public law**. Pertains equally to all, whether they consent or not. This usually includes only the criminal laws and
33 excludes the civil statutes.
34 2. **Private law**: Pertains to particular CONSENTING persons and not EQUALLY to everyone governed. These types of
35 law only acquire “the force of law” when individual parties consent to them. They include civil franchises. Most such
36 franchises are implemented using licensing.

37 We do not ever say or advocate any of the following:

- 38 1. That we are above “the law”.
39 2. That we are not subject to “law” as legally defined.
40 3. That we can choose what specific civil statutes we want to be subject to.

1 4. That we are not subject to the criminal laws of the place we physically are at any given time.

2 All civil statutory laws passed by the government are an implementation of what the courts call the “social compact”.

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

8 A “compact” is the equivalent of a contract. The only parties bound by it are those who consent.

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

16 You become a party to the “social compact” by voluntarily choosing a civil domicile within the jurisdiction of a specific
17 government. This choice makes you a consenting party to the “social compact” and is an exercise of your First Amendment
18 right to politically associate. One’s domicile is the civil law you consent to be subject to. The Declaration of Independence
19 says that ALL the just authority of government derives from the consent of the governed.

20 Implicit in the exercise of the right to associate is the right NOT to associate or contract with ANY group if one so chooses.
21 Those who never choose such a domicile and never politically and legally associate are not subject to the civil laws of that
22 jurisdiction and instead are described by any of the following names:

- 23 1. “nonresidents”
24 2. “transient foreigners”
25 3. "stateless persons"
26 4. "in transitu"
27 5. "transient"
28 6. "sojourner"

29 Hence, you can only be civilly governed BY YOUR EXPRESS and continuing consent to be governed. Obviously, the
30 criminal law does not require consent of the governed, but the civil law DOES. The vast majority of law published by
31 government is civil law and even tax crimes are really PENAL rather than CRIMINAL in nature, and therefore are
32 voluntary for those who are nonresident.

33 Some laws are civil in nature while others are criminal. Criminal laws apply to EVERYONE physically present on the
34 territory of the government whether they consent or not, while civil laws only apply to those who choose a domicile on that
35 territory. All franchises and the excise taxes that implement them are civil in nature and therefore “activate” or “acquire the
36 force of law” ONLY by your voluntary choice of domicile. Even the criminal provisions of the tax laws, for instance, are
37 in fact civil franchises that are penal rather than criminal in nature. An example of this are the so-called “criminal”
38 provisions of the Internal Revenue Code. All income taxes are civil franchises and a civil liability that attach to one’s
39 VOLUNTARY choice of civil domicile. This is covered in:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

40 Hence, the alleged “criminal” provisions of the I.R.C. (26 U.S.C. §7201 through 7217) in fact are CIVIL and PENAL
41 provisions that acquire the “force of law” based on domicile on federal territory not within the jurisdiction of any state of
42 the Union. Furthermore, you CANNOT lawfully acquire a domicile in a place you have never been physically present in
43 and most Americans have never been physically present on federal territory.

44 We are therefore not saying that we are ABOVE any law, but simply that a large component of what most Americans think
45 of as “law” is really just a voluntary civil franchise or what the courts call a “compact” that you FIRST must volunteer for

1 before you can be subject to. It is NOT a crime to NOT volunteer for the “benefits” of such franchises or compacts. The
2 courts have routinely held, in fact, that the exercise of any right cannot be penalized or criminalized if the result does not
3 harm the equal rights of any specific person:

4 *"It is an unconstitutional deprivation of due process for the government to penalize a person merely because he*
5 *has exercised a protected statutory or constitutional right. United States v. Goodwin, [457 U.S. 368](#), 372, 102*
6 *S.Ct. 2485, 2488, 73 L.Ed.2d. 74 (1982)."*
7 *[People of Territory of Guam v. Fegurgur, 800 F.2d. 1470 (9th Cir. 1986)]*

8 *"Where rights secured by the Constitution there can be no rule making or legislation which would abrogate*
9 *them."*
10 *[Miranda v. Arizona, [384 U.S. 436, 491 \(1966\)\]](#)*

11 A classic book on the common law written by a Harvard Law professor admits that all civil franchises, in fact, are not
12 “law” in a classical sense, but rather civil “compacts”. The implication is that anyone who calls a franchise “law” is
13 LYING to you, keeping in mind that the income tax is a civil franchise:

14 *"Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme*
15 *power in a state, commanding what is right and prohibiting what is wrong."*

16 [. . .]

17 **It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding**
18 **from us, law is a command directed to us. The language of a compact is, "I will, or will not, do this"; that of**
19 **a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it,**
20 **equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts**
21 **we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are**
22 **obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined**
23 **to be "a rule."**

24 *[Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 4]*

25 Consistent with the above, administrative “franchise courts” are established which themselves are PRIVATE, non-
26 governmental courts, including: 1. Traffic court; 2. Family Court; 3. Tax courts. The legal dictionary even recognizes
27 such courts as PRIVATE, NON-GOVERNMENTAL courts:

28 *"franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with*
29 *jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over*
30 *time. In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what*
31 *authority (quo warranto) they held court. If a lord could not produce a charter reflecting the franchise, the*
32 *court was abolished. - Also termed courts of the franchise.*

33 *Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements.*
34 *This explains the growth of the second class of feudal courts, the Franchise Courts. They too were private*
35 *courts held by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But*
36 *many of them were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were*
37 *put down after the famous Quo Warranto enquiry in the reign of Edward 1." W.J.V. Windeyer, Lectures on*
38 *Legal History 56-57 (2d ed. 1949)."*

39 *[Black's Law Dictionary, Seventh Edition, p. 668]*

40 The issue is NOT whether government should GOVERN and thereby satisfy the purpose of its creation, but rather whether:

- 41 1. It is a conflict of interest for government to be established to PROTECT private rights, and to abuse that public trust to
42 make a profitable BUSINESS out of alienating, destroying, and undermining these same rights WITHOUT the consent
43 of the parties who are injured by such enforcement actions..
- 44 2. Any government can civilly govern those who expressly do NOT consent to the “social compact” and who do not
45 identify themselves as “citizens” or “residents”, but rather “nonresidents”. By “civilly govern”, we mean enforce any
46 portion of the CIVIL statutory franchises upon them. The Declaration of Independence specifically says NO, because
47 it says that all JUST powers of [CIVIL] government derive from the EXPRESS consent of the people.
- 48 3. A government that only protects PUBLIC property and refuses to recognize or PROTECT EXCLUSIVELY PRIVATE
49 property is really a “government” in a de jure or classical sense. Right now, the only way they will protect your
50 property is if you donate it to the government and become the QUALIFIED owner rather than the ABSOLUTE owner.
- 51 4. It is DISHONEST and fraudulent:
 - 52 4.1. To identify any franchise court:

1 4.1.1. As a part of the government.

2 4.1.2. Able to hear cases against anyone who does not consent to the franchise.

3 4.2. To identify a franchise as “law” for everyone rather than what it REALLY is: a compact.

- 4 5. It is an unconstitutional bill of attainder for an administrative franchise court (such as traffic court, tax court, or family
5 court) to impose the duties of a franchisee upon those who never consented to the franchise. Such franchisees include
6 “taxpayer” (under the tax code), “driver” (under the vehicle code, or “spouse” (under the family code).
- 7 6. Any CIVIL government should have a MONOPOLY on civilly governing. The Declaration of Independence says they
8 DO NOT and that we have a DUTY to provide “better safeguards for our future security” when rulers become corrupt
9 or the government ceases to protect PRIVATE rights.
- 10 7. Any government, by promoting a monopoly on “protection”, can prohibit anyone else from CIVILLY governing any
11 aspect of their lives that they deem to be EXCLUSIVELY PRIVATE, and thereby beyond the control of government.
- 12 8. By civilly governing, any government can lawfully use its authority to enact CIVIL statutory law to impose any kind of
13 duty, regulation, or tax upon the populace that they did not FIRST consent to by choosing a specific status under that
14 specific franchise and being PROTECTED in the right NOT to choose such status.
- 15 9. It is a violation of the legislative intent of the Constitution or constitutes duress to implement any of the following:
16 9.1. Ensure that NO POWERS are delegated or reserved to the people to govern their own lives as required by the
17 Ninth and Tenth Amendment by destroying all such authority by illegally enforced or imposed franchises.
18 9.2. Compel people to be subject to a “social compact” and therefore contract that they don’t consent to. Governments
19 are created to protect your right to both contract and not be compelled to contract.
20 9.3. Interfere with self-government by the people.

21 *The determination of the Framers Convention and the ratifying conventions to preserve complete and*
22 *unimpaired state self-government in all matters not committed to the general government is one of the*
23 *plainest facts which emerges from the history of their deliberations.* And adherence to that determination is
24 incumbent equally upon the federal government and the states. *State powers can neither be appropriated on*
25 *the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 725, 'The*
26 *preservation of the States, and the maintenance of their governments, are as much within the design and*
27 *care of the Constitution as the preservation of the Union and the maintenance of the National government.*
28 *The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.'*
29 *Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal*
30 *government in the direction of taking over the powers of the states is that the end of the journey may find the*
31 *states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of*
32 *the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than*
33 *geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under*
34 *consideration, it had been thought that any such danger lurked behind its plain words, it would never have been*
35 *ratified.*

36 *And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom*
37 *under our system all political power and sovereignty* XE “SOVEREIGNTY: Political power and sovereignty”
38 *primarily resides, and through whom such power and sovereignty primarily speaks. It is by that law, and not*
39 *otherwise, that the legislative, executive, and judicial agencies which it created exercise such political*
40 *authority as they have been permitted to possess. The Constitution speaks for itself in terms so plain that to*
41 *misunderstand their import is not rationally possible. 'We the People of the United States,' it says, 'do ordain*
42 *and establish this Constitution.' Ordain and establish! These are definite words of enactment, and without more*
43 *would stamp what follows with the dignity and character of law. The framers of the Constitution, however,*
44 *were not content to let the matter rest here, but provided explicitly-'This Constitution, and the Laws of the*
45 *United States which shall be made in Pursuance thereof; ... shall be the supreme Law of the Land.'* (Const.
46 art. 6, cl. 2.) *The supremacy of the Constitution as law is thus declared without qualification. That*
47 *supremacy is absolute; the supremacy of a statute enacted by Congress is not absolute but conditioned upon*
48 *its being made in pursuance of the Constitution.* And a judicial tribunal, clothed by that instrument with
49 complete judicial power, and, therefore, by the very nature of the power, required to ascertain and apply the
50 law to the facts in every case or proceeding properly brought for adjudication, must apply the supreme law and
51 reject the inferior stat- [298 U.S. 238, 297] *ute whenever the two conflict. In the discharge of that duty, the*
52 *opinion of the lawmakers that a statute passed by them is valid must be given great weight, Adkins v. Children's*
53 *Hospital, 261 U.S. 525, 544, 43 S.Ct. 394, 24 A.L.R. 1238; but their opinion, or the court's opinion, that the*
54 *statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry. Schechter Poultry Corp. v.*
55 *United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947.*

56 [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

57 It seems to us that your accusation of superiority applies mainly to the government and NOT us. The government imputes
58 to itself what is called “sovereign immunity”. Sovereign immunity, official immunity, and judicial immunity are all types
59 of immunity not enjoyed by ordinary citizens. These types of immunity make the government and those working for the
60 government superior to the people they are SUPPOSED to be SERVING rather than ruling over.

1 "You know that the rulers of the Gentiles lord it over them, and those who are great exercise authority over
2 them. Yet it shall not be so among you; but whoever desires to become great among you, let him be your
3 servant. And whoever desires to be first among you, let him be your slave--just as the Son of Man did not
4 come to be served, but to serve, and to give His life a ransom for many."
5 [[Matthew 20:25-28](#), Bible, NKJV]

6 It is THIS type of SUPERIORITY and INEQUALITY that we object to and legally oppose, and which YOU ALSO should
7 oppose. If you don't ALSO oppose THAT, then you are a hypocrite and you have no right to be throwing stones at us.

8 Sovereign immunity can only be waived by the consent of the party who has it. Hence, those who are protected by it can
9 PICK AND CHOOSE what law they want to be subject to. This type of immunity:

- 10 1. Was ridiculed by the U.S. Supreme Court.

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

17 "This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the
18 line of demarcation that separates constitutional government from absolutism, free self- government based
19 on the sovereignty of the people from that despotism, whether of the one or the many, which enables the
20 agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written
21 constitutions, whose bills of right, for the security of individual liberty, have been written too often with the
22 blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power
23 may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce
24 them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect?
25 And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial
26 tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever
27 they interpose the shield of the state? ***The doctrine is not to be tolerated.*** The whole
28 frame and scheme of the political institutions of this country, state and federal, protest against it. Their
29 continued existence is not compatible with it. ***It is the doctrine of absolutism, pure, simple, and naked, and of***
30 ***communism which is its twin, the double progeny of the same evil birth.***"
31 [[Poindexter v. Greenhow](#), 114 U.S. 270; 5 S.Ct. 903 (1885)]

- 32 2. Causes those in government and the government itself to become the equivalent of pagan deities who are accountable
33 to no one. It makes the government into a state-sponsored civil religion, where civil rulers have "supernatural powers"
34 above and beyond you and I, who are the ONLY "natural" source for said powers as human beings. See:

[Socialism: The New American Civil Religion](#), Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

- 35 3. Is a recipe for anarchy, lawlessness, lack of accountability, and tyranny on the part of all those possessing said
36 immunity.
37 4. Immunity is incompatible with the concept of delegated powers that is the foundation of our system of government.
38 The government, as a government of delegated powers ALONE, cannot logically possess any more powers or
39 sovereignty or immunity than the people from whom they DERIVED said powers. Every corruption of the de jure
40 government can be traced back to a violation of this principle.

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

47 "The government of the United States is one of delegated powers alone. Its authority is defined and limited by
48 the Constitution. All powers not granted to it by that instrument are reserved to the States or the people. No
49 rights can be acquired under the constitution or laws of the United States, except such as the government of the
50 United States has the authority to grant or secure. All that cannot be so granted or secured are left under the
51 protection of the States."

52 [[United States v. Cruikshank et al.](#), 92 U.S. 542 (1876)]

1 Those who denigrate us for expecting the SAME EQUAL treatment and IMMUNITY as any and every government are
2 HYPOCRITES and ELITISTS. What gives you the right to apply UNEQUAL standards, or to make anyone else superior
3 to you or I without the consent of the party affected by such a decision? That's tyranny and a constitutional tort. There are
4 only TWO ways to remove this hypocrisy and elitism:

- 5 1. Recognize our EQUAL right to sovereign immunity and official immunity. OR...
- 6 2. Oppose, punish, criticize, and refuse to subsidize any and every attempt by any so-called "government" to assert
7 sovereignty, sovereign immunity, judicial immunity, or official immunity.

8 Which of the two contradictory approaches are you willing to accept? If you won't choose one, you have no moral
9 authority to throw rocks at us for doing EXACTLY the same thing you accuse us of doing.

10 *"He who is without sin among you, let him throw a stone at her first."*
11 *[Jesus in John 8:7, Bible, NKJV]*

12 What you advocate contradicts itself and therefore cannot be truthful. In a society where EVERYONE is equal:

- 13 1. Kings in a classical sense are impossible.
- 14 2. Everyone is a King and the people they "govern" are public SERVANTS in the government. They are "Caesar" within
15 the meaning of Romans 13.

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

22 *"Render unto Caesar the things that are Caesar's and unto God the things that are God's."*
23 *[Mark 12:14-17, Bible, NKJV]*

- 24 3. The only people who should be "rendering to Caesar" are the people working in the government. That is why they are
25 called "public SERVANTS", because they are inferior to and SERVE the public. The Bible says that EVERYTHING
26 belongs to God, and therefore there is NOTHING left for "government" to "govern" except those who consent.

27 *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."*
28 *[Deuteronomy 10:14, Bible, NKJV]*

29 Most pastors FALSELY think "Caesar" within Romans 13 means "government" and it DOES NOT. For biblical
30 proof, see:

31 3.1. *What Pastors and Clergy Need to Know About Government and Taxation*, Form #12.006
32 <http://sedm.org/Forms/FormIndex.htm>

33 3.2. *Should Christians Always Obey the State?*, Form #13.014
34 <http://sedm.org/Forms/FormIndex.htm>

- 35 4. Only those who CONSENT can be civilly governed.
 - 36 4.1. They manifest their consent by VOLUNTARILY declaring themselves STATUTORY "citizens" and "residents".
 - 37 4.2. Those who do not make such a voluntary declaration can ONLY have their civil activities governed or regulated
38 under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and the Minimum Contacts Doctrine.
- 39 5. The source of all sovereignty is the People AS INDIVIDUALS. The COLLECTIVE can have no more delegated
40 authority than a single man. If it does, it imputes to itself "supernatural powers" and becomes an object of pagan idol
41 worship.
- 42 6. Inequality is possible:
 - 43 6.1. Only between PRIVATE parties.
 - 44 6.2. Only with the consent of BOTH PRIVATE parties involved, and only involving contracts between PRIVATE
45 "persons".
- 46 7. It is against the Declaration of Independence and the organic law that a human being can be UNEQUAL in relation to a
47 de jure governments, which are PUBLIC "persons" protected by the Constitution. This is because all constitutional
48 rights are "unalienable", and therefore cannot be bargained away to make anyone unequal to a government "person".

49 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*

8. The only place where “persons” can be UNEQUAL in relation to a real de jure government is on federal territory or as a federal statutory “employee” or “public officer” where:
 - 8.1. Constitutional rights and the Bill of Rights do not exist or apply.
 - 8.2. The government is a “*parens patriae*”.
 - 8.3. EVERYTHING is a privilege and not a right.
9. All governments are established by authority delegated by the INDIVIDUAL PEOPLE they serve. In that sense, they govern ONLY by our continuing consent and when they fail to do their job properly, it is our right AND duty as the Sovereigns they serve to fire them by changing our domicile and forming a competing government that does a better job.
10. No group or collection of men can have any more authority than a single man or woman.
11. No government, which is simply a collection of men, can have any more authority, rights, or privileges than a single man or woman.
12. The people cannot delegate an authority they do not themselves individually have. For instance, they cannot delegate the authority to injure the equal rights of others by stealing from others. Hence, they cannot delegate an authority to a government to collect a tax that redistributes wealth by taking from one group of private individuals and giving it to another group or class of private individuals.
13. A government that asserts “sovereign immunity” must also give human beings the same right as a requirement of equal protection and equal treatment that is the foundation of the Constitution. When governments assert sovereign immunity in court, their opponent has to produce evidence in writing of their consent to be sued. The same concept of sovereign immunity pertains to us as human beings and sovereigns, where if the government attempts to allege that we consented to something, they too must produce evidence of consent to be sued and surrender rights IN WRITING.
14. “Government” and the “state” are TWO separate entities. The “government” works for the “State”, and the “State” in turn is the PEOPLE as individuals, and not ANYONE serving in the Government.

“State. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. A body of people occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government unit of such nation (e.g. California).

[...]

The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a cause, “The State vs. A.B.”

[Black's Law Dictionary, Sixth Edition, p. 1407]

If you would like a wonderful, animated version of the above concepts, then we highly recommend the following:

Philosophy of Liberty
<http://sedm.org/LibertyU/PhilosophyOfLiberty.htm>

If you would like to know more about how the government is LYING TO YOU by calling any franchise such as the income tax “law” when in fact it is NOT “law” but a “compact” in order to deceive people into obeying it who in fact can choose NOT to be subject to it, please read:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

6.5 Ministry advocates “anarchy”

Another common false accusation is that our ministry advocates “anarchy”. Whether that accusation is accurate depends on what your subjective definition of anarchy is. Here is the dictionary definition:

Main Entry: **an·ar·chy**
Function: noun
Etymology: Medieval Latin anarchia, from Greek, from anarchos **having no ruler**, from an- + archos ruler -- more at [ARCH-](#)
[Source: Merriam Webster Dictionary]

In the United States of America we have no rulers. The government is to be our servant as we are to be individual sovereigns with no rulers.

Main Entry: **rul·er**
Function: noun
1 : one that **rules**; specifically : [SOVEREIGN](#)

Main Entry: **sov·er·eign**
Function: noun
1 **a** : one possessing or held to possess [sovereignty](#) **b** : one that exercises supreme authority within a limited sphere
[Source: Merriam Webster Dictionary]

According to the United States Supreme Court, the individuals and not their representatives, possess the sovereignty and conduct the government.

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

A people who “govern themselves” THROUGH their elected SERVANT representatives technically “have no rulers”. They would therefore be “anarchists” as the dictionary defines it. We Americans are therefore EACH individually required to be anarchists WITHOUT rulers other than God but NOT against “government”, because WE and NOT our elected PUBLIC SERVANTS are the government. See:

What is Government?

<http://www.fanguardian.org/Subjects/LawAndGovt/Articles/WhatIsGovernment.htm>

And if we were to give our sovereignty up and have rulers ABOVE us then we would no longer be a Constitutional Republic with a Sovereign Citizenry as the U.S. Supreme Court describes it. Furthermore, under the concept of equal protection, “The Sovereign People” as a COLLECTIVE can have no more power than the INDIVIDUALS who compose the collective AS INDIVIDUALS, as confirmed by maxims of the common law:

Nemo plus juris ad alienum transfere potest, quam ispe habent. One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175.

Nemo potest facere per alium quod per se non potest. No one can do that by another which he cannot do by himself.

Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it himself. Co. Litt. 258.

Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master. 15 Bin. Ab. 327.

Quod per me non possum, nec per alium. What I cannot do in person, I cannot do by proxy [the Constitution]. 4 Co. 24.

What a man cannot transfer, he cannot bind by articles [the Constitution].

3 One of the American religions which have endured the persecution of the American state, the Mormons, express in their
4 [Doctrine and Covenants, 101:77-80](#), that Christ said the following. We don't believe in Mormon doctrine, but we agree
5 that the quote below is a good moral basis for a righteous government:

6 *According to the laws and constitution of the people, which I have suffered to be established, and should be*
7 *maintained for the rights and protection of all flesh, according to just and holy principles;*

8 *That every man may act in doctrine and principle pertaining to futurity, according to the moral agency which I*
9 *have given unto him, that every man may be accountable for his own sins in the day of judgment.*

10 *Therefore, it is not right that any man should be in bondage one to another.*

11 *And for this purpose have I established the Constitution of this land [the US of A], by the hands of wise men*
12 *whom I raised up unto this very purpose, and redeemed the land by the shedding of blood.*
13 *[Doctrine and Covenants, 101:77-80]*

14 Therefore, in America, Christ is not only an anarchist but is the author of our anarchist (Sovereignty remaining with the
15 people) form of government. You can learn more about anarchism at the link below:

16 <http://en.wikipedia.org/wiki/Anarchism>

17 A person can be an anarchist WITHOUT being against government or against having laws. There are TWO dimensions to
18 what de jure governments do:

- 19 1. CIVIL government through CIVIL law.
20 2. CRIMINAL government through CRIMINAL law.

21 Those who may be CRIMINALLY governed but not CIVILLY governed (because they do not have a domicile within the
22 civil jurisdiction of the government) cannot truthfully be described as "anarchists", because they are EQUALLY subject to
23 the CRIMINAL law. To call this type of exercise of one's discretion over their own life, liberty and property somehow
24 lawless and yet to protect and defend the SAME exercise of sovereignty and sovereign immunity by any government is the
25 very type of hypocrisy that Jesus (God) got angry at. This was the ONLY thing he ever got angry at, in fact:

26 *"But woe to you, scribes and Pharisees, hypocrites! For you shut up the kingdom of heaven against men; for*
27 *you neither go in yourselves, nor do you allow those who are entering to go in.*

28 [...]

29 ***Woe to you, scribes and Pharisees, hypocrites! For you pay***
30 ***tithe of mint and anise and cummin, and have neglected the***
31 ***weightier matters of the law: justice and mercy and faith.***
32 ***These you ought to have done, without leaving the others***
33 ***undone.***

34 [...]

35 ***Woe to you, scribes and Pharisees, hypocrites! For you are***
36 ***like whitewashed tombs which indeed appear beautiful***
37 ***outwardly, but inside are full of dead men's bones and all***
38 ***uncleanness.***

Even so, you also outwardly appear righteous to men, but inside you are full of hypocrisy and lawlessness.

[...]

Fill up, then, the measure of your fathers' guilt. Serpents, brood of vipers! How can you escape the condemnation of hell? There fore, indeed, I send you prophets, wise men, and scribes: some of them you will kill and crucify, and some of them you will scourge in your synagogues and persecute from city to city, that on you may come all the righteous blood shed on the earth..."

[Matthew 23:13-36, Bible, NKJV]

Socialism, on the other hand, places all power and sovereignty in the hands of the government or the "collective" instead of the governed, who in some cases such as a democracy at least "claim" to represent the "state". Anarchism insists that rulers and the state are unnecessary and should be abolished in favor of self-government. Some people believe that the Bible and Jesus both promoted anarchism and we agree with them. Below are among many examples from the Bible demonstrating why we agree that Christians who are following God's word are anarchists:

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

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

The Bible, in fact, says it is a SIN to elect a King to be ABOVE the rest of the people.

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

*"But the thing displeased Samuel when they said, 'Give us a king to judge us.' So Samuel prayed to the Lord. And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected Me, that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods—so they are doing to you also [government becoming idolatry]."
[1 Sam. 8:4-8, Bible, NKJV]*

The implication is that Christians must be SERVED from below rather than RULED from above by civil government, as Christ Himself dictated:

*"You know that the rulers of the Gentiles [non-believers] lord it over them, and those who are great exercise authority over them. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant. And whoever desires to be first among you, let him be your slave--just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many."
[Matthew 20:25-28, Bible, NKJV]*

God Himself also confirmed that while we Christians are obeying God's laws as His representatives and public officers and ambassadors, we in fact are "kings and priests". This may explain why the founding fathers created America as the land of the kings and "sovereign people" as the U.S. Supreme Court describes it:

*"You [Jesus] are worthy to take the scroll,
And to open its seals;
For You were slain,*

1 ***And have redeemed us to God by Your blood***
2 *Out of every tribe and tongue and people and nation,*
3 ***And have made us kings and priests to our God;***
4 ***And we shall reign on the earth.***
5 *[Rev. 5:9-10, Bible, NKJV]*

6 Those who violate God's command to Christians regarding the nature of civil government as indicated above are then
7 warned what happens when the command is violated:

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

11 *But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord.*
12 ***And the Lord said to Samuel, "Heed the voice of the people in all that they say to you: for they have rejected***
13 ***Me [God], that I should not reign over them.*** *According to all the works which they have done since the day*
14 *that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other*
15 ***gods [Kings, in this case]—so they are doing to you also*** *[government becoming idolatry]. Now therefore,*
16 *heed their voice. **However, you shall solemnly forewarn them, and show them the behavior of the king who***
17 ***will reign over them.***"

18 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "**This will be***
19 ***the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his***
20 ***own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his***
21 ***thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to***
22 ***make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be***
23 ***perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your***
24 ***olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and***
25 ***give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your***
26 ***finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth***
27 ***of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you***
28 ***have chosen for yourselves, and the LORD will not hear you in that day.***"

29 *Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over*
30 *us, that we also may be like all the nations, and that our king may judge us and go out before us and fight our*
31 *battles."*
32 *[1 Sam. 8:4-20, Bible, NKJV]*

33 Notice above the repeated words "He [the new King] will take...". God is really warning them here that the King they elect
34 will STEAL from them, which is exactly what our present day government does! Some things never change, do they?

35 Consistent with the above discussion, we have also published a video on our website by a self-proclaimed "Patriot Pastor"
36 who eloquently described God's approach to civil government. He starts off his sermon with the statement:

37 *"I will have no other King, than King Jesus."*

38 You can view the video at the link below:

Pastor Garret Lear at the Boston Tea Party, 2008
BLIP TV: <http://blip.tv/file/1577000/>
OUR COPY: <http://famguardian.org/Subjects/LawAndGovt/ChurchVState/GarrettLear-BostonTeaParty2008.mp3>

39 Those who want to unconstitutionally expand the power of public servants in government have attempted to redefine
40 anarchy in order to discredit Christian anarchists by insisting that they are against government or against having any law.
41 For instance, here is what the U.S. Supreme Court says about this:

42 *A general revision of the immigration laws was effected by the Act of Mar. 3, 1903, 32 Stat. 1213. Section 2 of*
43 *that Act made ineligible for admission*

44 ***anarchists, or persons who believe in or advocate the overthrow by force or violence of the***
45 ***Government of the United States or of all government or of all forms of law.***

46 *By the Act of Oct. 16, 1918, 40 Stat. 1012, Congress expanded the provisions for the exclusion of subversive*
47 *aliens. Title II of the Alien Registration Act of 1940, 54 Stat. 671, amended the 1918 Act to bar aliens who, at*

1 any time, had advocated or were members of or affiliated with organizations that advocated violent overthrow
2 of the United States Government.
3 [Kleindienst v. Mandel, 408 U.S. 753 (1972)]

4 God calls any attempt by the legal profession to confuse the public about the legal meaning of words, or to redefine words
5 like “anarchism” so as to subject members of the public to undeserved ridicule as Satanism. The “throne of iniquity” the
6 Bible is referring to is, by implication, the judge’s bench of any judge who attempts such “terrorist” tactics:

7 “For where [government] envy and self-seeking [of money they are not entitled to] exist, confusion [and
8 deception and “[words of art](#)”] and every evil thing will be there.”
9 [[James 3:16](#), Bible, NKJV]

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

15 For more on the abuse of language by judges and attorney to STEAL from and SLANDER people unfairly, see:

[Meaning of the Words “includes” and “including”, Form #05.014](#)
<http://sedm.org/Forms/FormIndex.htm>

16 Furthermore, the above type of anarchism described by the U.S. Supreme Court is NOT what either the Bible or Christians
17 who are following the Bible can or should participate in. A Christian who is following the Bible submits himself to ALL of
18 God’s laws, not avoids them. They want a government that is consistent with God’s laws found in the Bible and they
19 cannot and should not participate CIVILLY in a government or a society that isn’t obeying God’s laws. By doing so, the
20 Christian anarchist is NOT a “lawless person”, but a person who is very particular about WHAT CIVIL law he or she will
21 consent to submit to, be governed by, or subject to. These laws are summarized below:

[Laws of the Bible, Form #13.001](#)
<http://sedm.org/Forms/FormIndex.htm>

22 A Christian anarchist is also *not* anti-government, because in America, WE THE PEOPLE both collectively and
23 individually *are* the government. It is completely irrational and unbiblical to *love* your neighbor as the Bible and God
24 command on the one hand and *hate* the government he administers through his SERVANT representatives. Instead,
25 Christians who are following God’s will are in favor of *self*-government and against *centralized* government. This very
26 approach, by the way, is the foundation of the Constitution, which implemented separation of powers to prevent too much
27 power from concentrating into the hands of a single man or group of men. The separation of powers is thoroughly
28 described below:

[Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#)
<http://sedm.org/Forms/FormIndex.htm>

29 Our public servants such as the Supreme Court don’t like Christian anarchists and want to destroy and discredit them as
30 they try to destroy the separation of powers as described above by making them look “anti-government” or “anti-law” when
31 in fact they are NOT. The only class of anarchists they could be talking about above are anarchists who are also atheists or
32 who have no divine law to rely upon, but this is an unfair characterization of Christian anarchists. The main motivation for
33 this assault on Christian anarchists by our public servants is so that they can concentrate and centralize as much power into
34 their own hands as possible in a silent coup. The last century of political and legal history prove that they have been very
35 successful in this unconstitutional coup de etat. That coup is explained in:

[The Roosevelt Coup D'Etat: The history of the most successful Experiment Made by Man To Govern himself Without a
Master](#)
<http://famguardian.org/Subjects/Freedom/ThreatsToLiberty/roosevelt.pdf>

36 An anarchist believes in self-government or *internal* government, while a socialist believes in collective government or
37 *external* government. Christian anarchists like separation of power within governments, and they withdraw their allegiance

1 from any government or system of law that is in conflict with God's laws. This dichotomy was explained by one of our
2 most beloved Presidents, when he said:

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

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

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

16 Instead, we think the very definition of "anarchy" is governments and/or civil rulers who:

- 17 1. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their
18 own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE
19 CRIMINALS.
- 20 2. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people
21 from whom that power was delegated to begin with. Hypocrites.
- 22 3. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force
23 EVERYONE to become uncompensated public officers in exchange for the "privilege" of being able to even exist or
24 earn a living to support oneself.
- 25 4. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.
- 26 5. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be
27 completely free from accountability to the people.
- 28 6. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who
29 are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean
30 that which is superior to the "natural", which is ordinary human beings.
- 31 7. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by
32 persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional
33 courtesy". Never kill the goose that lays the STOLEN golden eggs.
- 34 8. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to
35 sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.
- 36 9. Can enact or enforce any law that they themselves are not EQUALLY subject to. This is a violation of the
37 Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of
38 Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.

39 The above type of "lawlessness" by de facto government actors is the SAME "lawlessness" that Jesus criticized the
40 Pharisees (lawyers) for in the Holy Bible.

41 ***"Woe to you, scribes [religious leaders] and Pharisees [lawyers], hypocrites! For you cleanse the outside of***
42 ***the cup and dish [OTHER people], but inside they are full of extortion and self-indulgence. Blind [to their own***
43 ***sin] Pharisee, first cleanse the inside of the cup and dish, that the outside of them may be clean also.***

44 ***"Woe to you, scribes and Pharisees, hypocrites! For you are like whitewashed tombs which indeed appear***
45 ***beautiful outwardly, but inside are full of dead men's bones and all uncleanness. Even so you also***
46 ***outwardly appear righteous to men, but inside you are full of hypocrisy and lawlessness.***
47 *[Matt. 23:1-36, Bible, NKJV]*

48 The ONLY thing Jesus and God ever got visibly angry at was the hypocrisy, inequality, partiality, privilege, and
49 irresponsibility of the Pharisees, so it MUST be important for those in government who are lawyers to:

- 50 1. Understand and eliminate this hypocrisy.
- 51 2. Eliminate the inequality and partiality and conflict of interest that gives rise to it.

- 1 3. Enforce and protect the superiority of the “state”, meaning the Sovereign People, over their SERVANTS in
2 “government”.
- 3 4. Prevent the words “state” and “government” from being confused or thought synonymous, because this creates the
4 inequality that characterizes the present corrupted system.

5 Here is what the U.S. Supreme Court said about this duty, that Jesus predicted they would self-servingly NEGLECT to do:

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

12 *“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the*
13 *line of demarcation that separates constitutional government from absolutism, free self- government based on*
14 *the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of*
15 *the state to declare and decree that he is the state; to say ‘L’Etat, c’est moi.’ Of what avail are written*
16 *constitutions, whose bills of right, for the security of individual liberty, have been written too often with the*
17 *blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may*
18 *be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;*
19 *and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how*
20 *else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals*
21 *are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they*
22 *interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the*
23 *political institutions of this country, state and federal, protest against it. Their continued existence is not*
24 *compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its***
25 ***twin, the double progeny of the same evil birth.”***
26 [/Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)/](#)

27 If you would like to know more about our view of Christians as “anarchists”, see:

- 28 1. [Jesus is an Anarchist](#)
- 29 <http://www.famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm>
- 30 2. [Pastor Garret Lear at the Boston Tea Party, 2008](#)
- 31 2.1. BLIP TV: <http://blip.tv/file/1577000/>
- 32 2.2. OUR COPY: <http://famguardian.org/Subjects/LawAndGovt/ChurchVState/GarrettLear-BostonTeaParty2008.mp3>
- 33 3. [Biblical Standards for Civil Rulers](#), Form #13.013- written by a PhD in theology and a Christian Pastor.
- 34 <http://sedm.org/Forms/FormIndex.htm>
- 35 4. [Should Christians Always Obey the State?](#), Form #13.014-written by a PhD in theology and a Christian Pastor.
- 36 <http://sedm.org/Forms/FormIndex.htm>
- 37 5. [Socialism: The New American Civil Religion, Form #05.016](#), Sections 7 and 15.4
- 38 <http://sedm.org/Forms/FormIndex.htm>

39 **6.6 Ministry advocates “paper terrorism”**

40 Wikipedia defines “paper terrorism” as follows:

41 *“Paper terrorism is the use of false liens, frivolous lawsuits, bogus letters of credit, and other legal documents*
42 *lacking sound factual basis as a method of harassment, especially against government officials.¹ It is popular*
43 *among some anti-government groups² and those associated with the redemption movement.³ The Posse*
44 *Comitatus pioneered paper terrorism.⁴ Some victims of paper terrorism have been forced to declare*

¹ Robert Chamberlain and Donald P. Haider-Markel (Sep., 2005), “Lien on Me”: State Policy Innovation in Response to Paper Terrorism, **58**, Political Research Quarterly, pp. 449–460.

² Erick J. Haynie (Autumn, 1997), *Populism, Free Speech, and the Rule of Law: The “Fully Informed” Jury Movement and Its Implications*, **88**, The Journal of Criminal Law and Criminology (1973-), pp. 343–379.

³ Susan P. Koniak (Spring - Summer, 1996), [When Law Risks Madness](http://www.jstor.org/stable/743460), **8**, Cardozo Studies in Law and Literature, pp. 65–138, <http://www.jstor.org/stable/743460>.

⁴ Mark Pitcavage (June 29, 1998), [Paper Terrorism’s Forgotten Victims: The Use of Bogus Liens against Private Individuals and Businesses](http://www.adl.org/mwd/privlien.asp), Anti-Defamation League, <http://www.adl.org/mwd/privlien.asp>.

bankruptcy.⁵ Some paper terrorists also have filed reports with the *Internal Revenue Service* falsely accusing their political enemies of having unreported income.⁶ Another method of paper terrorism is filing *bankruptcy petitions* against others in an effort to ruin their *credit ratings*.⁷
[Wikipedia topic: Paper Terrorism, 5/29/2011; SOURCE: http://en.wikipedia.org/wiki/Paper_terrorism]

So the objective criteria for “paper terrorism” based on the above is:

1. Involves the sending or filing in the county recorder of a legal document.
2. Document involves pending or ongoing litigation or a legal interest in property derived from administrative process.
3. If the document involves a legal interest such as a lien or “letter of credit”, the interest expressed is FALSE or derives from a source unauthorized by the party against whom it is claimed.
4. If the document involves a legal paper, the paper is “frivolous”.
5. INTENDED PURPOSE of the document is harassment. That purpose MUST be expressed by the litigant in legal evidence before an actual court and may not be subjectively PRESUMED by the victim. All presumption is a violation of due process of law.
6. Example documents:
 - 6.1. False liens.
 - 6.2. Frivolous lawsuits.
 - 6.3. Bogus letters of credit.
 - 6.4. Legal documents lacking sound factual basis.

As we say throughout this document and throughout our website, this ministry’s focus is:

1. To prevent the conversion of UNALIENABLE rights into civil franchises and privileges. An UNALIENABLE right is, after all, a right that we CANNOT lawfully consent to give away to any government.
2. ABSOLUTE EQUALITY of rights of all common law “persons” and human beings that is the foundation of the U.S. Constitution and of ALL free governments.

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

3. Confining enforcement of government civil law to ONLY government public officers and NOT private human beings. See:

[Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

4. The avoidance of participation and prevention of COMPELLED participation in any franchise or privilege that would destroy that EQUALITY of rights.
5. Offering or enforcement of any government franchise upon land protected by the Constitution where rights are UNALIENABLE and therefore cannot be given away, even WITH consent.
6. Confusing RIGHTS with PRIVILEGES. Anything granted by the civil law is a CIVIL PRIVILEGE and not a RIGHT. Rights only have significance under the common law. Statutory civil law is a franchise that can and does protect ONLY privileges.
7. The prevention of enforcement or private law civil franchises against non-consenting parties so as to:
 - 7.1. STEAL from the parties under the color of law.
 - 7.2. Effect eminent domain and unlawful conversion of PRIVATE rights into PUBLIC rights.

In furtherance of the above goals, we attempt to PREVENT unlawful and criminal GOVERNMENT “paper terrorism” of the following forms:

1. The filing of MILLIONS of knowingly FALSE information returns against otherwise PRIVATE human beings. See:

⁵ Christopher A. Young (August 28, 2007), *Minnesota Has New Weapons in the Fight Against Paper Terrorism*, The Hennepin Lawyer, <http://hennepin.timberlakepublishing.com/article.asp?article=1148>.

⁶ *Common-Law Victims: ‘Paper terrorism’ isn’t just on paper*, Southern Poverty Law Center, Spring 1998, <http://www.splcenter.org/get-informed/intelligence-report/browse-all-issues/1998/spring/common-law-victims>.

⁷ Maller, Peter (Sept. 3, 2002), *‘Paper terrorism’ gaining adherents*, Journal-Sentinel.

Correcting Erroneous Information Returns, Form #04.001

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

2. The kidnapping of the legal identity of the average American and transporting it ILLEGALLY to the District of Columbia. Kidnapping and identity theft are and always have been not only a crime, but an act of INTERNATIONAL TERRORISM. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

3. The filing of MILLIONS of BOGUS IRS "notice of liens" which the courts have declared as NOT actual "liens" in a common law sense. They are BOGUS because:
- 3.1. They do NOT conform with 26 U.S.C. §6331(a) .
 - 3.2. The IRS HIDES mention of 26 U.S.C. §6331(a) from those who receive the notices on the back of the IRS Form 668.
 - 3.3. Corrupt judges with a conflict of interest who want to pad their pocket with STOLEN LOOT unlawfully violate the simple rules of statutory construction to add things to statutes such as 26 U.S.C. §6331(a) that do NOT expressly appear, and therefore participate in the THEFT and FRAUD.

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

4. Interfering with any effort to hold public servants accountable to the requirements of law in a court of law by:
- 4.1. Calling something frivolous without satisfying the burden of proof to PROVE it is frivolous WITH EVIDENCE. See:

Meaning of the Word "Frivolous", Form #05.027

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

- 4.2. Suppressing legal evidence of government wrongdoing in any case against the government using motions in limine.
 - 4.3. Sanctioning licensed attorneys and even taking away their license as a punishment for exposing or prosecuting government wrongdoing. This makes all licensed attorneys the party of a conflict of interest, who cannot therefore properly represent any client in cases against any government.
5. The filing of "frivolous" civil and criminal lawsuits by the Internal Revenue Service and Department of Justice against those not lawfully participating and who cannot lawfully participate in the Internal Revenue Code Subtitles A through C public officer franchise and excise tax. These lawsuits are FRIVOLOUS because:
- 5.1. They violate clear choice of law rules found in Federal Rule of Civil Procedure 17(b) and 28 U.S.C. §1652, and therefore enforce federal law against nonresidents not lawfully engaged in government franchises. See:

Flawed Tax Arguments to Avoid, Form #08.004, Sections 2 through 2.4

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

- 5.2. They cite case law as authority that is NOT relevant to a state-domiciled party. There IS no federal common law in states of the Union. Hence, all citations of federal authority pertinent ONLY to federal territory and those domiciled on federal territory wherever situated is an ABUSE of case law for POLITICAL rather than LEGAL purposes, not to mention a violation of the separation of powers doctrine.

"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the Law of Torts"
[*Erie Railroad v. Tompkins*, 304 U.S. 64 (1938)]

- 5.3. They are based upon evidence that is KNOWINGLY FALSE, such as FALSE information returns and FALSE tax returns.
- 5.4. Remedies and forms and status on forms are deprived to those who want to correctly and truthfully represent their status on government form. When corrected or replacement or amended forms are submitted in order to avoid

perjury on government forms, the submitters, who are NON-franchisees not subject to penalty, are unlawfully penalized and thereby subject to unconstitutional bills of attainder.

See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 6
<http://sedm.org/Forms/FormIndex.htm>

6. The abuse of government identification issuance to unlawfully convert PRIVATE human beings into public officers serving ILLEGALLY within the government. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 16.4
<http://sedm.org/Forms/FormIndex.htm>

7. Illegal enforcement of federal civil law inside states of the Union in violation of the Separation of Powers Doctrine. This:

- 7.1. Is a violation of the separation of powers doctrine that is the foundation of the United States Constitution and results in an unlawful conversion of RIGHTS into STATUTORY PRIVILEGE and eminent domain in a statutorily foreign state, being a state of the Union..
- 7.2. Clearly has a malicious purpose because all attempts to correct it are ignored without ANY evidence offered to defend its legality. In fact, those who file criminal complaints to prevent its illegal enforcement and MOUNTAINS of admissible evidence instead are administratively or judicially penalized under an inapplicable franchise, which in effect constitutes criminal and illegal witness tampering in violation of 18 U.S.C. §1512 and constitutes an unconstitutional "Bill of Attainder".

See:

Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>

8. The paper terrorism and criminal harassment of Americans domiciled outside of federal jurisdiction is conducted by the equivalent of anonymous masked men in a PRIVATE corporation that is not even part of the government.

- 8.1. IRS agents are not required to use their real birthname.
- 8.2. They send their paperwork unsigned, even though the Internal Revenue Code in 26 U.S.C. §6065 says EVERYTHING they send has to be signed under penalty of perjury.
- 8.3. They are not even part of the U.S. government. See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<http://sedm.org/Forms/FormIndex.htm>

Furthermore, we also emphasize in all interactions with corrupted or ignorant public servants that we are ALL equal and that the only way we can become UNEQUAL is by our own consent. Hence, if the government claims it is OK to abuse its own IRS publications to deceive third parties into filing knowingly false and fraudulent information returns against third parties that effectively elect them into public service and a public office without their consent, then we claim to have the EQUAL right to acquire rights against any government actor by using the SAME TECHNIQUE against them. In a government of delegated authority ALONE as the U.S. supreme Court indicated, any right that the government asserts or defends, whether through omission or commission, the people collectively and individually must ALSO possess. Otherwise, we are NOT dealing with a government but a tyranny. Anyone who claims otherwise is an ELITIST who worships government as a pagan socialist god that has "supernatural powers" greater than their NATURAL source, which is "We the People". Since the First Amendment forbids the establishment of such a religion, then either we must have the same right or you are not longer dealing with a DE JURE government, but a DE FACTO government that is described below:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

Either they have to protect EVERYONE'S right EQUALLY to engage in the crimes they engage in, or they have to prosecute those crimes on their own part and AFTER they do that, prosecute OTHERS who effect the same crimes. They can't create an unconstitutional "title of nobility" called "taxpayer" or "U.S. citizen" and let these parties abuse their authority to vote and serve on jury duty to STEAL from people who don't have that status. Right now, they are engaging in what we call "selective enforcement", in which they prejudicially and illegally enforce the laws in such a way that:

1. ONLY protects their OWN criminal wrongdoing and "paper terrorism".
2. Prosecutes political opponents but never government employees.

3. Maintains the people in economic servitude as compelled public officers within the government who must not only work WITHOUT compensation, but who have to PAY for the PRIVILEGE or BENEFIT under a franchise that they are not allowed to quit and which is illegally enforced.
4. Perpetuates paganism, and inequality of the people in relation to them.
5. Illegally enforces federal civil law in statutorily but not constitutionally "foreign states", and thereby engages in acts of international economic terrorism.

All of the above tactics collectively make a formerly de jure government into a mafia "protection racket" and de facto government. If you don't tow the party line politically and instead choose to maintain your status as a nonresident party NOT among those "consensually governed" (see Declaration of Independence), you are the subject of all the following criminal tactics by this de facto government and mafia protection racket:

1. Singled out for "selective enforcement"
2. Compelled at gun point to elect to become a "resident" and a government contractor/public officer at gunpoint subject to a franchise in which you HAVE no rights but only privileges.
3. Ordered with BOGUS and unlawful IRS assessments to pay "protection money" and "bribes" for the PRIVILEGE of holding that public office called a statutory "taxpayer". See:

[Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability](http://sedm.org/Forms/FormIndex.htm), Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

The only thing that falsely accusing people of "paper terrorism" who want criminals in government prosecuted does is prove just how corrupt and terrorist THE ACCUSER IN GOVERNMENT is. Wikipedia also describes this type of GOVERNMENT terrorism as follows:

*The word "terrorism" is politically and emotionally charged,⁸ and this greatly compounds the difficulty of providing a precise definition. Studies have found over 100 definitions of "terrorism"^{9,10}. **The concept of terrorism may itself be controversial as it is often used by state authorities to delegitimize political or other opponents,¹¹ and potentially legitimize the state's own use of armed force against opponents (such use of force may itself be described as "terror" by opponents of the state).**^{12,13}
[Wikipedia topic: Terrorism, 5/29/2011;
SOURCE: <http://en.wikipedia.org/wiki/Terrorism>]*

Notice that none of the content of this section or this entire document is based upon policy or opinion, but is based entirely upon fact and evidence right from the government's own mouth admissible in ANY court of law. Therefore, it cannot be "frivolous". It has no harassment purpose, but rather the purpose of ONLY ensuring that criminal acts by specific public servants are PROSECUTED, rather than ignored or avoided. That sort of advocacy can hardly be called "paper terrorism". And its SOLE purpose is the following:

"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it be obtained, or until liberty be lost in the pursuit."

⁸ Hoffman, Bruce "Inside Terrorism" [Columbia University Press](http://www.columbia.edu/~bph14/inside_terrorism.pdf) 1998 ISBN 0-231-11468-0. p. 32. See review in The [New York Times Inside Terrorism](http://www.nytimes.com/1998/01/16/books/review/16hoffman.html).

⁹ Record, Jeffrey (December 2003). "[Bounding the Global War on Terrorism](http://www.strategicstudiesinstitute.army.mil/pdffiles/pub207.pdf)". [Strategic Studies Institute](http://www.strategicstudiesinstitute.army.mil/pdffiles/pub207.pdf) (SSI). Retrieved 2009-11-11. "The views expressed in this report are those of the author and do not necessarily reflect the official policy or position of the Department of the Army, the Department of Defense, or the U.S. Government. This report is cleared for public release; distribution is unlimited."

¹⁰ Schmid, Alex, and Jongman, Albert. Political Terrorism: A new guide to actors, authors, concepts, data bases, theories and literature. Amsterdam ; New York : North-Holland ; New Brunswick: Transaction Books, 1988.

¹¹ [a b c](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur) Geoffrey Nunberg (October 28, 2001). "[Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur)". San Francisco Chronicle. Retrieved 2010-01-11. "For the next 150 years the word "terrorism" L.Ed. a double life – a justifiable political strategy to some an abomination to others"

¹² [a b c](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur) Geoffrey Nunberg (October 28, 2001). "[Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur)". San Francisco Chronicle. Retrieved 2010-01-11. "For the next 150 years the word "terrorism" L.Ed. a double life – a justifiable political strategy to some an abomination to others"

¹³ Elysa Gardner (2008-12-25). "[Harold Pinter: Theater's singular voice falls silent](http://www.usatoday.com/life/theater/news/2008-12-25-pinter_N.htm)". USA Today. Retrieved 2010-01-11. "In 2004, he earned the prestigious Wilfred Owen prize for a series of poems opposing the war in Iraq. In his acceptance speech, Pinter described the war as "a bandit act, an act of blatant state terrorism, demonstrating absolute contempt for the concept of international law.""

The de facto CRIMINAL government currently running the show, however, NEVER operates in a lawful or non-frivolous way when enforcing its BOGOS franchises, by using facts from a disinterested third party and POSITIVE LAW to prove their case. Rather, they:

1. Misrepresent franchises using publications that they say you can't trust and thereby LIE to the public with impunity about who is subject. See:

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

2. Add things to statutory definitions in violation of both due process and the rules of statutory construction in order to remove all limitations imposed upon their authority by law. See:

Meaning of the Words "includes" and "including", Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

3. Abuse their discretion to selectively and prejudicially enforce franchises against those who cannot lawfully participate and who are least able financially to defend themselves.
4. Proceed upon unconstitutional presumptions based not upon FACT, but upon nothing more than a state sponsored religion established in violation of the First Amendment. IRS civil penalties, for instance, are NEVER proven with evidence on the administrative record signed under penalty of perjury by a competent witness with no financial conflict of interest, and hence are "frivolous" as legally defined and also constitute "paper terrorism". That state sponsored religion where "presumption" serves the equivalent of "faith" is described in the following:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

Lastly, the following reference devotes an entire section to explaining WHY the document itself is NOT an act of "paper terrorism". This document is one of two important documents that BEGIN the process of becoming a compliant member:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001, Section 2.8
<http://sedm.org/Forms/FormIndex.htm>

6.7 Ministry stance on Nonresident Alien Position is false

Plaintiff United States avers in its Motion for Summary Judgment the following:

*Defendant's statements that federal income taxes do not apply to his "nonresident alien" customers, who are actually American citizens, are not supported by law. Federal income tax law applies not only to all citizens of this country, but also to residents of this country. I.R.C. §7701(a)(14) defines "taxpayer" as any person subject to any internal revenue tax. As courts have stated, "All individuals, natural or unnatural, must pay federal income tax on their wages."¹⁴
[Motion for Summary Judgment, Docket #68]*

Alleged Defendant states no such thing and agrees with the courts and the Plaintiff's interpretation of law on the subject. Lets also be clear what the STATUS of people who frequent the websites in question are:

1. "nonresident aliens" per 26 U.S.C. §7701(b)(1)(B). Note that this statute defines what a "nonresident alien" ISN'T, not what it IS. It mentions "nonresident alien INDIVIDUALS", but the title says "nonresident alien", TWO COMPLETELY different things.
2. Not statutory "individuals", "persons", "taxpayers", etc. because not domiciled or resident on federal territory AND not contracting with the national government to lawfully acquire said statuses.
3. "non-citizen nationals" per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.
4. NOT statutory "U.S. citizens" per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 CFR §1.1-1(c).
5. Not "customers" but "members" of a religious ministry which is prohibited from being regulated or taxed by the national government per the First Amendment.

¹⁴ *Lovell v. United States*, 755 F.2d. 517, 519 (7th Cir. 1984); *Coleman v. Commissioner*, 791 F.2d. 68 (7th Cir. 1986); see also IRC §7701(a)(30); *United States v. Ward*, 833 F.2d. 1538, 1539 (11th Cir. 1987); *In re Becraft*, 885 F.2d. at 548 n.2.

1 All statuses under the I.R.C. Subtitles A through C are franchise statutes and “public rights” that one can only acquire
2 lawfully by their consent. This includes “individual”, “person”, “taxpayer”, “citizen”, “resident”, etc. In fact:

- 3 1. The only statutory “individual” the plaintiff can be talking about is a public office in the U.S. and not state government.
- 4 2. The “individual” CANNOT be a private human being, but a public office. The U.S. Supreme Court has held that the
5 ability to regulate private conduct is repugnant to the constitution and therefore one must be a public officer in order to
6 be subject to government law. See:
 - 7 2.1. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
8 <http://sedm.org/Forms/FormIndex.htm>
 - 9 2.2. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
10 <http://sedm.org/Forms/FormIndex.htm>
- 11 3. The public office must be lawfully created by an election, appointment, or Act of Congress.
- 12 4. The public office must be acquired consistent with all the laws on the acquisition of public offices generally.
- 13 5. The public office may lawfully be exercised ONLY within the District of Columbia and not elsewhere or in a state of
14 the Union, per 4 U.S.C. §72.
- 15 6. The public office is domiciled at the ONLY place the office can lawfully be exercised, which is the District of
16 Columbia, per Federal Rule of Civil Procedure 17(b) , 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d).
- 17 7. The public office is connected with a specific human being *only* by the CONSENT of that human being in some form.
18 Once consent is given, a partnership is established between the private human being and the public office, and that
19 partnership is the SAME partnership mentioned in the definition of “person” found at 26 U.S.C. §7343 and 26 U.S.C.
20 §6671(b).

21 There is no doubt that lawfully AND CONSENSUALLY acquiring any of the public franchise statuses described in the
22 I.R.C. Subtitles A through C “trade or business”/public office franchise gives rise to the obligations and rights that attach to
23 said statuses. HOWEVER:

- 24 1. These statuses cannot unilaterally be imposed upon a non-consenting otherwise PRIVATE party and if they are,
25 involuntary servitude in violation of the Thirteenth Amendment, identity theft, and kidnapping are the result. See:

<u><i>Your Exclusive Right to Declare or Establish Your Civil Status</i></u> , Form #13.008 http://sedm.org/Forms/FormIndex.htm
--
- 26 2. It is a crime in violation of 18 U.S.C. §912 to impersonate a public officer.
- 27 3. No tax form can be used to unilaterally elect oneself into a public office. The I.R.C. regulates the exercise of
28 EXISTING public offices lawfully created under Title 5 of the U.S. Code. The I.R.C. nowhere expressly authorizes
29 the CREATION of any new public offices.
- 30 4. It is a crime to use any federal “benefit” program to entice an otherwise private human being to impersonate a public
31 officer. See:
 - 32 4.1. 18 U.S.C. §210: Offer to procure appointive public office.
 - 33 4.2. 18 U.S.C. §211: Acceptance or solicitation to obtain appointive public office.
- 34 5. It is a crime to declare a domicile or residence in the “United States” if you have never physically been there, or to
35 declare a status on a government form connected with such domicile. See 26 U.S.C. §911.
 - 36 5.1. By “United States”, in this case, we mean the GOVERNMENT, and no geographic place.
 - 37 5.2. The reason they can criminalize the “U.S. citizen” status is that it is a public office and a franchise, rather than a
38 human being. That public office is there property, and by using their property without their consent, you are
39 STEALING from the government.
 - 40 5.3. In order to create a franchise, they have to legislatively create “property” in the form of a status, criminalize its
41 abuse, and then use the de facto license called a “Taxpayer Identification Number” to regulate its custody and use.
42 A “license”, after all, is legally defined as permission from the state to do that which is otherwise illegal, and it
43 has always been illegal to use government property for a personal or private benefit.

44 Consistent with the above, below are examples why this is the case from the websites in question, which incidentally are
45 not the statements of the Alleged Defendant. The following information, according to the Disclaimers, is not factual, not
46 actionable, and exclusively religious and political speech that is protected by the First Amendment.

- 47 1. Neither the Family Guardian website, <http://famguardian.org>, nor SEDM website, <http://sedm.org> mention the word
48 “customers” that we could find, so his remarks are irrelevant and presumptuous.
- 49 2. We don’t ever use the word “American citizens” so we don’t know what he means in the context of Title 8 of the U.S.
50 Code. Instead, we refer to ourselves as a “national” under 8 U.S.C. §1101(a)(21) but not a “citizen” under 8 U.S.C.

1 §1401. There may be other authors on Family Guardian who use the phrase “American Citizen” but we don’t claim
2 any responsibility for their views or conclusions.

3 3. Federal and State Tax Withholding Options for Private Employers, Form #04.101, Section 22.1 says the following:

4 *The above definition of “wages” is further restricted by the underlying regulations as follows:*

5 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

6 (a) *In general.*

7 **Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the**
8 **regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of**
9 **this section with respect to which there is a voluntary withholding agreement in effect under**
10 **section 3402(p).** *References in this chapter to the definition of wages contained in section 3401(a)*
11 *shall be deemed to refer also to this section (§31.3401(a)-3).*

12 *The term “employer” is also defined in 26 U.S.C. §3401(d) as someone who has “employees”. Therefore,*
13 *under both the Classification Act of 1923 and the definition of “employee” found in 26 CFR §31.3401(c)-1,*
14 *only “employees” working for the United States government can earn “wages”, and even then, only when they*
15 *have a voluntary withholding agreement in place called a W-4.*

16 [26 CFR §31.3401\(c \)-1 Employee:](#)

17 *...the term [employee] includes officers and employees, whether elected or appointed, of the United*
18 *States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District*
19 *of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term*
20 *'employee' also includes an officer of a corporation.*

21 *As a matter of fact, filling out and signing the W-4 under penalty of perjury, which is identified in the regulation*
22 *26 CFR §31.3401(a)-3 above as a “voluntary withholding agreement”, makes the signer into a federal*
23 *“employee” and contractor. Black’s Law Dictionary, Sixth Edition, in fact, defines an “agreement” as a*
24 *“contract”:*

25 ***Agreement.*** *A meeting of two or more minds; a coming together in opinion or determination; the*
26 *coming together in accord of two minds on a given proposition. In law, a concord of understanding*
27 *and intention between two or more parties with respect to the effect upon their relative rights and*
28 *duties, of certain past or future facts or performances. The consent of two or more persons*
29 *concurring respecting the transmission of some property, right, or benefits, with the view of*
30 *contracting an obligation, a mutual obligation.*

31 *A manifestation of mutual asset on the part of two or more persons as to the substance of a contract.*
32 *Restatement, Second, Contracts, §3.*

33 *Although often used as synonymous with “contract”, agreement is a broader term; e.g. an*
34 *agreement might lack an essential element of a contract. The bargain of the parties in fact as found*
35 *in their language or by implication from other circumstances including course of dealing or usage of*
36 *trade or course of performance. U.C.C. §1-201(c); Uniform Consumer Credit Code, §1.301(3).*
37 *[Black’s Law Dictionary, Sixth Edition, p. 66]*

38 *However, section 2 earlier proves that private employers, which are companies that don’t have federal workers,*
39 *aren’t even allowed by law to act as “withholding agents” and that the IRS website even admits that such*
40 *private employers do not have to withhold:*

41 [IRM 5.14.10.2 \(09-30-2004\)](#)

42 *Payroll Deduction Agreements*

43 **2. Private employers, states, and political subdivisions are not required to enter into payroll**
44 **deduction agreements.** *Taxpayers should determine whether their employers will accept and process*
45 *executed agreements before agreements are submitted for approval or finalized.*

46 [\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

47 *[Federal and State Tax Withholding Options for Private Employers, Form #04.101, Section 22.1]*

48 4. Great IRS Hoax, Form #11.302, Section 5.6.7:

1 So how do our public dis-servants turn "compensation for labor" into something that fits the legal definition
2 "wages" above so it can be taxed? Once again, you have to dig deep into the regulations to find the secret:

3 **26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.**

4 (a) In general.

5 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the
6 regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of
7 this section with respect to which there is a voluntary withholding agreement in effect under
8 section 3402(p). References in this chapter to the definition of wages contained in section 3401(a)
9 shall be deemed to refer also to this section (Section 31.3401(a)-3).

10 (b) Remuneration for services.

11 (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in
12 paragraph (a) of this section include any remuneration for services performed by an employee for
13 an employer which, without regard to this section, does not constitute wages under section
14 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic
15 worker in a private home (amounts which are specifically excluded from the definition of wages by
16 section 3401(a)(2) and (3), respectively) are amounts with respect to which a voluntary withholding
17 agreement may be entered into under section 3402(p). See Sections 31.3401(c)-1 and 31.3401(d)-1
18 for the definitions of "employee" and "employer".

19 So the bottom line is, if you fill out a W-4 and request voluntary withholding, even though you don't fit the legal
20 definition of an "employee", then you consent to treat your earnings as "wages" as legally defined in 26 U.S.C.
21 §3401(a) which are subject to tax under the I.R.C. Subtitle C! That's why we also don't recommend filling out
22 W-4 Exempts and instead prefer to use the W-8 form.
23 [Great IRS Hoax, Form #11.302, Section 5.6.7]

- 24 5. Family Guardian Website, Flawed Tax Arguments to Avoid, Form #08.004, Section 7.2 available free at the address
25 below. Reiterates the above and warns everyone, including those who are nonresident aliens, that "wages" are in fact
26 taxable and that they should pay tax on all "wages" earned.
27 <http://famguardian.org/Publications/FlawedArgToAvoid/FlawedArgsToAvoid.pdf>.

28 We would like to add to the above the following religious and political, and not factual, statements and beliefs:

- 29 1. Domicile is the origin of the authority of the government to impose an income tax, not citizenship.

30 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
31 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
32 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
33 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
34 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,
35 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
36 obvious illustration being a tax on realty laid by the state in which the realty is located."
37 [Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

- 38 2. Domicile is a voluntary, First Amendment choice of political affiliation and assembly. This is described at:
39 2.1. Family Guardian Website:

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

- 40 2.2. Free pamphlet on SEDM:

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

- 41 3. Domicile cannot be coerced by the state, and consequently, all taxes based on it are voluntary. After a domicile is
42 voluntarily selected, taxes based on domicile become enforceable, but not before. Being compelled to attain a certain
43 domicile or to keep one you have amounts to compelled association in violation of the First Amendment. A choice of
44 domicile is a voluntary choice of allegiance. Allegiance that is compelled is not allegiance, but slavery and involuntary
45 servitude in violation of the Thirteenth Amendment.

46 "Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and
47 beyond his control, he may be relieved of the consequences attendant on domicile at that place. In *Roboz*

1 (USDC D.C. 1963) [*Roboz v. Kennedy*, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved
2 which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain
3 date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved
4 would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from
5 leaving because of the political privations imposed by the very government they wanted to escape (the father
6 was in prison there), the court would not hold them to have lost their property based on a domicile that
7 circumstances beyond their control forced them to retain."
8 [*Conflicts in a Nutshell*, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

- 9 4. The PLACE of domicile, in the case of the Internal Revenue Code Subtitles A through C "trade or business" franchise,
10 is the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) and NO state of the Union.
11 5. The "individual" being taxed in the I.R.C. is, in fact, domiciled on federal territory because it is a public office and not
12 a human being. It only connects to the human being through their express consent and the use of the de facto license
13 number, the Taxpayer Identification Number.
14 6. A "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) is not the same thing as a "resident" as defined in 26
15 U.S.C. §7701(b)(1)(A). Otherwise, there wouldn't be a need for two separate terms.
16 7. One can be a "nonresident alien" WITHOUT also being an "nonresident alien individual". Such would be the case
17 with a private human being NOT occupying a public office in the U.S. government. One is only treated as an
18 "individual" when they use the de facto license number, because the regulations at 26 CFR §301.6109-1(b) say that the
19 number is only required in the case of those engaged in the "trade or business" franchise. IRS forms deliberately,
20 deceitfully, and prejudicially omit to provide a block for "nonresident alien NON-individuals" or simply "private
21 human beings" because it would reduce their revenues, which are derived mainly from criminal and illegal activities
22 outside their jurisdiction.
23 8. A "nonresident alien" is a person with no domicile in the statutory "United States" as defined in 26 U.S.C. §7701(a)(9)
24 and (a)(10) and 4 U.S.C. §110(d) and excluding the "United States" mentioned in the Constitution. Even without a
25 domicile in the federal statutory "United States", he can still owe tax on earnings from within the federal "United
26 States" under 26 U.S.C. §871(a). By "statutory United States" we mean the government, and not any geographic place
27 or any state of the Union. This is exhaustively established in:

Nonresident Alien Position, Form #05.020, Section 7
<http://sedm.org/Forms/FormIndex.htm>

- 28 9. A "resident" is a "U.S. person" as defined in 26 U.S.C. §7701(a)(30). All "U.S. persons", including statutory but not
29 constitutional "citizens" defined in 26 CFR §1.1-1(c) have in common a domicile in the federal statutory "United
30 States".
31 10. "Citizens" and "residents" are mutually exclusive classes, but collectively, they are referred to as "U.S. persons"
32 pursuant to 26 U.S.C. §7701(a)(30). A "resident" is a alien with a domicile or permanent presence in the statutory but
33 not constitutional "United States", as defined in 26 U.S.C. §7701(b)(1)(A).
34 11. What the Plaintiff as well as the case cites he references can't and doesn't address is how "nonresident aliens" who
35 have no domicile in the statutory but not constitutional "United States" become "residents". That quietly kept dirty
36 little secret is revealed in older versions of the regulation at 26 CFR §301.7701-5:

37 [26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

38 *A domestic corporation is one organized or created in the United States, including only the States (and during*
39 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
40 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
41 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
42 *United States. A foreign corporation engaged in trade or business within the United States is referred to in*
43 *the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in*
44 *trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in*
45 *trade or business within the United States is referred to in the regulations in this chapter as a resident*
46 *partnership, and a partnership not engaged in trade or business within the United States, as a nonresident*
47 *partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the*
48 *nationality or residence of its members or by the place in which it was created or organized.*
49 [*Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

50 Those who sign an IRS Form W-4 and therefore elect to become "public officers" and federal statutory "employees"
51 engaged in a "trade or business" and therefore representing the "United States" federal corporation under
52 Fed.Rule.Civ.Proc. 17(b), even if they started out as "nonresident aliens", then become "residents" for the purpose of
53 the Internal Revenue Code not unlike what they would do if they filed a Form 1040 instead of a 1040NR. Their
54 effective domicile then becomes the District of Columbia pursuant to 26 U.S.C. §§7701(a)(39) and 7408(c), which

1 provisions treat them effectively as statutory and not constitutional “U.S. citizens” because they are representing a
2 corporation that is a statutory “U.S. citizen” under Federal Rule of Civil Procedure 17(b).

3 If the plaintiff doesn’t like our approach to the Nonresident Alien Position, then we simply ask that they identify where the
4 flaw in our logic is by reading the following and then answering the admissions at the end. We are certain that there is NO
5 WAY they could do as requested and NOT contradict either themselves or the written law or both, and thereby admit that
6 they are LYING.

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

7 **6.8 Ministry is in violation of the Injunction Order against it**

8 It is true that an abusive tax shelter injunction was issued by the Southern District of California, Case No. 05cv00921,
9 against an alleged respondent named “C. Hansen”. However:

- 10 1. This ministry was not party to the above litigation.
- 11 2. The alleged defendant in that matter was not an officer of this ministry.
- 12 3. “C. Hansen” was not the actual defendant. The real party in interest as defendant was the U.S. Attorney and the IRS
13 Agent assisting him. This is because they used copyrighted and licensed materials from this website to prosecute the
14 action and thereby consented to and became party to the Member Agreement, Form #01.001. The Member Agreement
15 says that anyone who uses anything off this website as legal evidence in any proceeding against either a Member,
16 Officer, or ALLEGED member or officer of the ministry becomes the substitute defendant as a private party, waives
17 official immunity, and becomes liable for millions of dollars. We’re still waiting for Mr. Martin Shoemaker and the
18 LYING IRS agent to pay their penalties and comply with the order as the substitute defendant.
- 19 4. The judge perjured himself in his fraudulent order by:
 - 20 4.1. Attributing statements to the defendant that he stated under penalty of perjury that he never made.
 - 21 4.2. Reclassifying the speech on this website and that of the alleged defendant as FACTUAL, over the objections of
22 the alleged speaker and in complete contradiction to what our Disclaimer and Member Agreement, Form #01.001
23 say on the subject, which both were in evidence before the court at that time. This was a complete violation of
24 the First Amendment: reclassifying speech to have a significance not intended by the speaker and yet still
25 holding the speaker responsible for the consequences of a meaning he didn’t intend and which the speech itself
26 said was not intended.
- 27 5. The judge prejudicially excluded ALL exculpatory evidence offered by the alleged defendant and thereby destroyed
28 the alleged defendant’s ability to defend or justify his actions. In short, it was a battle against an unarmed man on an
29 unequal playing field in violation of the equal protection clause. The Member Agreement, Form #01.001 and
30 Copyright/License that covered the government’s evidence downloaded off our website required that the Plaintiff by
31 contract MUST admit everything on the website into evidence and yet the judge interfered with the enforcement of that
32 contract and thereby violated due process of law.
- 33 6. The judge violated due process of law by turning inadmissible and unsubstantiated political statements and
34 presumptions by biased witnesses into evidence. The government’s only evidence was from its own officers and it
35 produced no non-governmental injured parties who were witnesses. Consequently, it had no standing to sue, and
36 certainly not against this nonresident ministry.
- 37 7. The judge violated the Foreign Sovereign Immunities Act by refusing to satisfy the criteria for asserting extraterritorial
38 longarm jurisdiction, thus rendering a void judgment.
- 39 8. The fraudulent and void order did not identify any specific thing on this website existing at the time the order was
40 issued or at the time the answer to the complaint was filed that identified ITSELF as:
 - 41 8.1. FALSE AND COMMERCIAL AND FACTUAL . . .Or
 - 42 8.2. Suggestive of illegal activity. . .Or
 - 43 8.3. A “tax shelter” as legally defined.Our website identifies itself as simply a belief and not a fact, and it therefore is incapable of being false or fraudulent or
44 even admissible as evidence pursuant to Fed.R.Ev. 610. Our Member Agreement, Form #01.001 and Disclaimer both
45 forbid use of the materials for an illegal purpose, and therefore there is no way to enjoin our website lawfully.
- 46 9. 26 U.S.C. §6700 authorizes injunction orders only in the case where the speech in question:
 - 47 9.1. Identifies itself as factual and therefore actionable and admissible as evidence.. . .AND
 - 48 9.2. Makes promises upon which the audience relies to their injury. . . .AND
 - 49 9.3. Is false or fraudulent or suggestive of illegal activity. . . .AND
 - 50

- 1 9.4. Is targeted at “taxpayers”, who are the only parties protected by the Internal Revenue Code. . . .AND
2 9.5. Is targeted at those who meet all the criteria for being a “taxpayer”, including that they have a domicile or
3 residence on federal territory AND are lawfully engaged in a public office in the U.S. government, which is what
4 the I.R.C. defines as a “trade or business”.

5 The Ministry Member Agreement, Form #01.001 both at the time the unlawful and fraudulent order was issued and
6 now is prohibited from engaging in satisfying ANY of the above criteria.

- 7 10. Both the Plaintiff and the Court were provided with a copy of the complete content of this website on DVD several
8 times during and after the order was issued and asked for an itemized list of things that were both FACTUAL and
9 FALSE or suggestive of illegal activity. They were asked to remain silent if they agreed that there were not services or
10 information offered on the website that met this criteria. They were given 30 days to respond and did not respond, and
11 therefore agreed that nothing on this website was violative of the order at the time the order was issued or at any time
12 after the complaint was filed.
13 11. A contempt motion was attempted against the party to the above litigation because of failure to provide customer lists
14 and the contempt was dismissed. No surprise there, because he was not the party responsible for this ministry or
15 website.

16 In conclusion: This ministry is NOT in violation of any order. It is irrational and a tort to issue a tax injunction order
17 against a ministry or website that specifically says in the Disclaimer, the Member Agreement, Form #01.001, and in several
18 places on the website that the materials are NOT intended, recommended, or authorized for use as a “tax shelter”, are not
19 authorized for an illegal use, are NONfactual, and are not admissible as evidence under the Federal Rule of Evidence 610,
20 which is the only thing this ministry engages in.

21 *"If there is any fixed star in our constitutional constellation, it is that no official, high or petty [and*
22 *INCLUDING FEDERAL JUDGES], can prescribe what shall be orthodox in politics, nationalism, religion,*
23 *or other matters of opinion or force citizens by word or act their faith therein. If there are any circumstances*
24 *which permit an exception, they do not now occur to us."*
25 *[West Virginia State Board of Education v. Barnette, 319 U.S. 624, 63 S.Ct. 1178 (1943)]*
26

27 *"The loss of First Amendment freedoms, for even minimal periods of time, unquestionably constitutes*
28 *irreparable injury."*
29 *[Ellrod v. Burns 427 U.S. 347, 373, 96 S.Ct. 2673, 2690 (1976)]*
30

31 *"To permit the continued building of our politics and culture, and to assure self-fulfillment for each individual,*
32 *our people are guaranteed the right to express any thought, free from government censorship."*
33 *[Police Dept. of Chicago v. Mosley, 408 U.S. 92, 95-96 (1972)]*

34 Therefore, any injunction that has been or will be attempted against us will be void, moot, illegal, and a tort. We won't
35 cooperate with any effort by any court or government to reclassify our speech as FACTUAL so that the messenger can have
36 his/her First Amendment rights maliciously violated.

37 As we point out later in section 18, we have always been willing to cooperate fully in removing or correcting anything on
38 this website that is provably both FACTUAL and either FALSE or suggestive of illegal activity. By FACTUAL, we mean
39 as we expressly identify it to be factual and not as anyone other than us PRESUMES or supposes it to be. Despite repeated
40 invitations to do so, we have never been notified by the government of any such information or services on our website, and
41 therefore we have every reason to believe that:

- 42 1. The government finds no fault with anything posted.
43 2. Even though we are not party to the injunction order, we are in full compliance with it.
44 3. The government is estopped from litigating any issue relating to false, fraudulent, or illegal information on our website
45 until they first notify us administratively, which they have never done. That notice, like everything we have to send to
46 the government, must be signed under penalty of perjury as required by 26 U.S.C. §6065 using the full legal birth name
47 of the signer.

48 *The corporation contends that, since it denies that interstate or foreign commerce is involved and claims that a*
49 *hearing would subject it to irreparable damage, rights guaranteed by the Federal Constitution will be denied*

1 unless it be held that the District Court has jurisdiction to enjoin the holding of a hearing by the Board.¹⁵ So to
2 hold would, as the government insists, in effect substitute the District Court for the Board as the tribunal to
3 hear and determine what Congress declared the Board exclusively should hear and determine in the first
4 instance. The contention is at war with the long-settled rule of judicial administration that no one is entitled
5 to judicial relief for a supposed or threatened injury until the prescribed administrative
6 remedy has been exhausted.¹⁶ That rule has been repeatedly acted on in cases where, as here, the contention
7 is made that the administrative body lacked power over the subject matter.¹⁷

8 Obviously, the rules requiring exhaustion of the administrative remedy [by notifying us administratively
9 FIRST] cannot be circumvented by asserting that the charge on which the complaint rests is groundless and
10 that the mere holding of the prescribed administrative hearing would result in irreparable damage.¹⁸ Lawsuits
11 also often prove to have been ground- [303 U.S. 41, 52] less; but no way has been discovered of relieving a
12 defendant from the necessity of a trial to establish the fact.
13 [Myers v. Bethlehem Shipbuilding Corp., 303 U.S. 41 (1938)]

14 If you want to know more about the fraudulent handling of the above case, we encourage you to read:

Federal District Court Rules on Hansen Injunction
<http://famguardian.org/Subjects/Taxes/News/Historical/CHRuling-060615.htm>

15 **6.9 Ministry claims that filing of tax returns is voluntary**

16 Plaintiff United States states the following in the Motion:

17 “Also, contrary to the defendant’s statements, it is clear that the filing of tax returns or the payment of federal
18 income taxes is not voluntary, but mandatory.¹⁹ The requirement to file an income tax return is plainly set
19 forth in I.R.C. §6011(a), 6012(a), et seq., and 6072(a). See also Treas. Reg. §1.6011-1(a). The requirement to
20 pay tax is contained in I.R.C. §6151. As stated above, any taxpayer who has received more than the statutory
21 amount of gross income is obligated to file a return and pay the appropriate tax.²⁰ In fact, failure to file and
22 pay taxes could cause the non-complying individual to be subject to civil and criminal penalties, including fines
23 and imprisonment. The defendant’s position that the federal income tax laws are voluntary is a discredited, false
24 concept.”

¹⁵ In support of that contention the following cases were cited: Ohio Valley Water Co. v. Ben Avon Borough, 253 U.S. 287, 289, 40 S.Ct. 527, 528; Bluefield Water Works Co. v. Public Service Commission, 262 U.S. 679, 683, 43 S.Ct. 675; Phillips v. Commissioner, 283 U.S. 589, 600, 51 S.Ct. 608, 612; Crowell v. Benson, 285 U.S. 22, 60, 64 S., 52 S.Ct. 285, 296, 297; State Corporation Commission v. Wichita Gas Co., 290 U.S. 561, 569, 54 S.Ct. 321, 324; St. Joseph Stock Yards Co. v. United States, 298 U.S. 38, 51, 52 S., 56 S.Ct. 720, 725, 726.

¹⁶ The rule has been most frequently applied in equity where relief by injunction was sought. Pittsburgh &c. Ry. v. Board of Public Works, 172 U.S. 32, 44, 45 S., 19 S.Ct. 90; Prentiss v. Atlantic Coast Line Co., 211 U.S. 210, 230, 29 S.Ct. 67; Dalton Adding Machine Co. v. State Corporation Commission, 236 U.S. 699, 701, 35 S.Ct. 480; Gorham Mfg. Co. v. State Tax Commission, 266 U.S. 265, 269, 270 S., 45 S.Ct. 80, 81; Federal Trade Commission v. Claire Furnace Co., 274 U.S. 160, 174, 47 S.Ct. 553, 556; Lawrence v. St. Louis-San Francisco Ry. Co., 274 U.S. 588, 592, 593 S., 47 S.Ct. 720, 722; Chicago, M., St. P. & P.R.R. Co. v. Risty, 276 U.S. 567, 575, 48 S.Ct. 396, 399; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, 279 U.S. 560, 563, 49 S.Ct. 383, 384; Porter v. Investors’ Syndicate, 286 U.S. 461, 468, 471 S., 52 S.Ct. 617, 619, 620; United States v. Illinois Central Ry. Co., 291 U.S. 457, 463, 464 S., 54 S.Ct. 471, 473, 474; Hegeman Farms Corp. v. Baldwin, 293 U.S. 163, 172, 55 S.Ct. 7, 10; compare Red ‘C’ Oil Mfg. Co. v. North Carolina, 222 U.S. 380, 394, 32 S.Ct. 152; Farncomb v. Denver, 252 U.S. 7, 12, 40 S.Ct. 271, 273; Milheim v. Moffat Tunnel District, 262 U.S. 710, 723, 43 S.Ct. 694, 698; McGregor v. Hogan, 263 U.S. 234, 238, 44 S.Ct. 50, 51; White v. Johnson, 282 U.S. 367, 374, 51 S.Ct. 115, 118; Petersen Baking Co. v. Bryan, 290 U.S. 570, 575, 54 S.Ct. 277, 278; Pacific Tel. & Tel. Co. v. Seattle, 291 U.S. 300, 304, 54 S.Ct. 383, 384. But because the rule is one of judicial administration—not merely a rule governing the exercise of discretion—it is applicable to proceedings at law as well as suits in equity. Compare First National Bank of Fargo v. Board of County Commissioners, 264 U.S. 450, 455, 44 S.Ct. 385, 387; Anniston Mfg. Co. v. Davis, 301 U.S. 337, 343, 57 S.Ct. 816, 819.

¹⁷ Dalton Adding Machine Co. v. State Corporation Commission, 236 U.S. 699, 35 S.Ct. 480; Federal Trade Commission v. Claire Furnace Co., 274 U.S. 160, 47 S.Ct. 553; Lawrence v. St. Louis-San Francisco Ry. Co., 274 U.S. 588, 47 S.Ct. 720; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, 279 U.S. 560, 49 S.Ct. 383. Compare Western & Atlantic R.R. v. Georgia Public Service Commission, 267 U.S. 493, 496, 45 S.Ct. 409, 410, and case cited in note 1, supra.

¹⁸ Such contentions were specifically rejected in Bradley Lumber Co. v. National Labor Relations Board, 5 Cir., 84 F.2d. 97; Clark v. Lindemann & Hoverson Co., 7 Cir., 88 F.2d. 59; Chamber of Commerce v. Federal Trade Commission, 8 Cir., 280 F. 45; Heller Bros. Co. v. Lind, 66 App.D.C. 306, 86 F.2d. 862; and Pittsburgh & W. Va. Ry. Co. v. Interstate Commerce Commission, 52 App.D.C. 40, 280 F. 1014. Compare United States v. Los Angeles & S.L.R.R. Co., 273 U.S. 299, 314, 47 S.Ct. 413, 416; Lawrence v. St. Louis-San Francisco Ry. Co., 274 U.S. 588, 47 S.Ct. 720; Dalton Adding Machine Co. v. State Corporation Commission, 236 U.S. 699, 35 S.Ct. 480; McChord v. Louisville & Nashville Ry. Co., 183 U.S. 483, 22 S.Ct. 165; Richmond Hosiery Mills v. Camp, 5 Cir., 74 F.2d. 200, 201.

¹⁹ Schiff v. United States, 919 F.2d. 830, 834 (2d Cir. 1990); Wilcox v. Commissioner, 848 F.2d. 1007, 1008 (9th Cir. 1988).

²⁰ See Raymond, 228 F.3d. at 812 (paying taxes is not a voluntary activity); Gerads, 999 F.2d. 1255 (the claim that payment of federal income tax is voluntary clearly lacks substance); Lonsdale, 919 F.2d. at 1448 (this position is “completely lacking in legal merit and patently frivolous”); United States v. Tedder, 787 F.2d. 540, 542 (10th Cir. 1986).

Alleged Defendant states no such thing and agrees with the courts and the Plaintiff's interpretation of law on the subject. Compliance with the I.R.C. is not voluntary but mandatory for statutory "taxpayers". However, the decision to BECOME a statutory "taxpayer" is voluntary and cannot be compelled. Most people become statutory "taxpayers" without their consent by the following FRAUDULENT and criminal methods that the DOJ refuses its constitutional duty and fiduciary duty to prosecute:

1. Being compelled to submit false and fraudulent withholding paperwork or be FIRED or NOT HIRED. See:

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

2. Being subject to FALSE and FRAUDULENT information returns linking them to a public office in the U.S. government in criminal violation of 18 U.S.C. §912, 26 U.S.C. §7205 through 7207. See:

Correcting Erroneous Information Returns, Form #04.001

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

Consistent with this, the SEDM Member Agreement states the following:

*I understand that **only I**, under the Internal Revenue Code, and **not** the IRS (see [Internal Revenue Manual \(I.R.M.\), Section 5.1.11.6.8](#) and [26 U.S.C. §6020\(b\)](#)) nor the courts of justice (see [28 U.S.C. §2201\(a\)](#)), nor anyone in government, may determine whether I as a human being and NOT a "person" am "liable" for Subtitle A income taxes under the Internal Revenue Code. This is a result of the fact that "Our tax system is based upon voluntary [self] assessment and payment, not upon distraint ", according to the U.S. Supreme Court in [Flora v. United States, 362 U.S. 145 \(1959\)](#).*

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."
[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]
[SEDM Member Agreement, Form #01.001, Section 1.1]

Below are examples why this is the case from the websites in question, which incidentally are not the statements of the Alleged Defendant. The following information, according to the Disclaimers, is not factual, not actionable, and exclusively religious and political speech that is protected by the First Amendment.

1. Legal Requirement to File Federal Income Tax Returns, Form #05.009, SEDM Website, available free at:

Legal Requirement to File Federal Income Tax Returns, Form #05.009

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

Says the following in section 6 entitled "Legal Duty to File Returns".

26 U.S.C. §1461 is the only statute within the Internal Revenue Code Subtitle A which creates an explicit liability or "legal duty". That duty is enforceable only against those subject to the I.R.C., who are "taxpayers" with "gross income" above the exemption amount identified in 26 U.S.C. §6012. All amounts reported by third parties on Information Returns, such as the W-2, 1098, and 1099, document receipt of "trade or business". All "trade or business" earnings, as defined in 26 U.S.C. §7701(a)(26), are classified as "gross income". A nonresident alien who has these information returns filed against him or her becomes his or her own "withholding agent", and must reconcile their account with the federal government annually by filing a tax return. This is a requirement of all those who are engaged in a "public office", which is a type of business partnership with the federal government. That business relationship is created through the operation of private contract and private law between you, the natural person, and the federal government. The method of consenting to that contract is any one of the following means:

1. *Assessing ourselves with a liability shown on a tax return, even if we received no "gross income".*
2. *Voluntarily signing a W-4, which is identified in the regulations as an "agreement" to include all earnings in the context of that agreement as "gross income" on a 1040 tax return. See 26 CFR §31.3402(p)-1(a). For a person who is not a "public official" or engaged in a "public office", the signing of the W-4 essentially amounts to an agreement to procure "social services" and "social insurance". You must bribe the Beast with over half of your earnings in order to convince it to take care of you in your old age.*
3. *Filing information returns on oneself or not rebutting information returns improperly filed against us, such as the W-2, 1098, and 1099. Pursuant to 26 U.S.C. §6041(a), all of these federal forms associate all funds documented on them with the taxable activity called a "trade or business". If you are not an elected*

or appointed federal employee or a “public officer”, then you can’t lawfully earn “trade or business” income. See the following for details:

3.1. 26 U.S.C. §6041.

3.2. The “Trade or Business” Scam, Form #05.001:

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

3.3. Correcting Erroneous IRS Form 1042’s, Form #04.003:

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

3.4. Correcting Erroneous IRS Form 1098’s, Form #04.004:

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

3.5. Correcting Erroneous IRS form 1099’s, Form #04.005:

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

3.6. Correcting Erroneous IRS Form W-2’s, Form #04.006:

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

4. Allowing Currency Transaction Reports (CTR’s), IRS Form 8300, to be filed against us when we withdraw 10,000 or more in cash from a financial institution. The statutes at 31 U.S.C. §5331 and the regulation at 31 CFR §103.30(d)(2) only require these reports to be filed in connection with a “trade or business”, and this “trade or business” is the same “trade or business” referenced in the Internal Revenue Code at 26 U.S.C. §7701(a)(26) and 26 U.S.C. §162. If you are not a “public official” or if you do not consent to be treated as one in order to procure “social insurance”, then banks and financial institutions are violating the law to file these forms against you. See:

Demand for Verified Evidence of Trade or Business Activity”: Currency Transaction Report, Form #04.008

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

5. Completing and submitting the Social Security Trust document, which is the SS-5 form. This is an agreement that imposes the “duty” or “fiduciary duty” upon the natural person and makes him into a “trustee” and an officer of a the federal corporation called the “United States”. The definition of “person” for the purposes of the criminal provisions of the Internal Revenue Code, codified in [26 U.S.C. §7343](#), incidentally is EXACTLY the same as the above. Therefore, all tax crimes require that the violator must be acting in a fiduciary capacity as a Trustee of some kind or another, whether it be as an Executor over the estate of a deceased “taxpayer”, or over the Social Security Trust maintained for the benefit of a living trustee/employee of the federal corporation called the “United States Government”. See the following for details:

Resignation of Compelled Social Security Trustee, Form #06.002

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

The existence of this fiduciary duty as “trustee” or a federal “public official” is what creates the affirmative duty to file “returns of income”. The only way that Congress can pass a law making it a crime to NOT do something is to apply the law against those exercising a fiduciary duty of one kind or another. For instance, the crime of “willful failure to file” under [26 U.S.C. §7203](#) depends on the definition of “person” found in [26 U.S.C. §7343](#), which in turn presupposes, like [I.R.C. §6671\(b\)](#) above, that the person who failed to file fits the following description:

“who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.”

[26 U.S.C. §7343]

This means that the defendant must be a party to a private contract that created the fiduciary duty to begin with. It is otherwise unlawful to prosecute a person for NOT doing something, like filing a return, unless he is party to a contract that makes him a fiduciary of one kind or another, such as by acting as a “trustee” over the Social Security Trust.

It is also noteworthy that those who are NOT federal “employees” or “Trustees” cannot even entertain suits in Tax Court. See [26 U.S.C. §6902\(a\)](#). The U.S. Tax Court cannot and will not entertain suits of those who are NOT acting as “trustees” and “fiduciaries” over federal property but as private natural persons acting in their individual capacity. Consequently, it is impossible to have a tax liability under Subtitle A of the Internal Revenue Code for those who are not acting as federal “transferees” and “fiduciaries” of one kind or another.

[Legal Requirement to File Federal Income Tax Returns, Form #05.009]

2. [Great IRS Hoax](#), Form #11.302, Section 5.3.1 says the same thing as that above.

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

3. Family Guardian Website, at the following address says the same thing:

[Taxpayers v. Nontaxpayers](#)

<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

We would like to add to the above the following religious and political, and not factual, statements and beliefs:

1. Those who have earnings subject to tax MUST file, and are legally liable to file returns as indicated in 26 CFR §1.6012-1. The persons listed in that regulation are all serving within public offices within the government. See: [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
2. 26 U.S.C. §1461 makes all withholding agents on nonresident aliens "liable" to pay tax and file returns. All such withholding agents are within the U.S. government and may not lawfully be part of a private company.
3. Anyone who is the subject of un-rebutted information returns filed against them which connect them to the "trade or business" franchise, pursuant to 26 U.S.C. §6041, has earnings subject to tax. These information returns include, but are not limited to IRS Forms W-2, 1042-S, 1098, and 1099. All such persons are prima facie "taxpayers" subject to the I.R.C. That prima facie presumption is rebuttable by rebutting the information returns, if they are false. In the vast majority of cases, in fact, information returns are false because the party against whom they were filed is not lawfully serving in a public office within the U.S. government. See: [Correcting Erroneous Information Returns](http://sedm.org/Forms/FormIndex.htm), Form #04.001
4. There are only two ways by the operation of the I.R.C. to discharge the requirement to file:
 - 4.1. Correct the information returns if they were wrongfully filed against a person not in fact engaged in a "trade or business".
 - 4.2. File a return and pay the tax due. This closes the master file and places it in the retention register, unless the filing has an error.
5. The IRS won't admit this, but this in fact is how the de facto unlawful system currently functions:
 - 5.1. You can't unilaterally "elect" yourself into a "public office", even if you do consent.
 - 5.2. The Internal Revenue Code does not authorize creation of any new public offices in the government, but rather taxes EXISTING office. No IRS form nor any provision in the Internal Revenue Code CREATES any new public offices in the government.
 - 5.3. The I.R.C. only taxes EXISTING public offices lawfully exercised ONLY in the District of Columbia and in all places expressly authorized pursuant to 4 U.S.C. §72.
6. Information returns are being abused in effect as "federal election" forms.
 - 6.1. Third parties in effect are nominating private persons into public offices in the government without their knowledge, without their consent, and without compensation. Thus, information returns are being used to impose the obligations of a public office upon people without compensation and thereby impose slavery in violation of the Thirteenth Amendment.
 - 6.2. Anyone who files a false information return connecting a person to the "trade or business"/"public office" franchise who in fact does not ALREADY lawfully occupy a public office in the U.S. government is guilty of impersonating a public officer in criminal violation of 18 U.S.C. §912.
7. The IRS Form W-4 cannot and does not create an office in the U.S. government, but allows EXISTING public officers to elect to connect their private earnings to a public use, a public office, and a public purpose. The IRS abuses this form to unlawfully create public offices, and this abuse of the I.R.C. is the heart of the tax fraud: They are making a system that only applies to EXISTING public offices lawfully exercised in order to:
 - 7.1. Unlawfully create new public offices in places where they are not authorized to exist.
 - 7.2. Destroy the separation of powers between what is public and what is private.
 - 7.3. Institute eminent domain over private labor using false third party reports. Omission in preventing such fraud accomplishes involuntary servitude in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1581.
 - 7.4. Destroy the separation of powers between the federal and state governments. Any state employee who participates in the federal income tax is serving in TWO offices, which is a violation of most state constitutions.
 - 7.5. Enslave innocent people to go to work for them without compensation, without recourse, and in violation of the thirteenth amendment prohibition against involuntary servitude. That prohibition, incidentally, applies EVERYWHERE, including on federal territory.

6.10 Ministry claims earnings not connected to a "trade or business" in the U.S. government are not subject to tax

Plaintiff United States states:

1 "Defendant informs his customers that income not associated with the conduct of trade or business with the
2 federal government is not subject to income tax. These are tired tax protest arguments that have been repeatedly
3 rejected by courts as being false."²¹
4 [Motion for Summary Judgment, Docket #68]

5 Alleged Defendant states no such thing and agrees with the courts and the Plaintiff's interpretation of law but not facts on
6 the subject. Alleged Defendant has no "customers" other than God, as revealed by the Member Agreement, Form #01.001.
7 Alleged Defendant does not tell anyone any such thing but agrees that those fitting all the following ARE subject to tax:

- 8 1. Earnings from "sources in the United States**", meaning the government.
- 9 2. Not engaged in a statutory "trade or business", meaning public office, per 26 U.S.C. §7701(a)(26).

10 The reason the Plaintiff is correct is because "sources within the United States" are made synonymous with "trade or
11 business", within the I.R.C. itself. Therefore, earnings NOT connected with a "trade or business" DIRECTLY per 26
12 U.S.C. §871(a) are connected INDIRECTLY through 26 U.S.C. §864(c)(3). Below are examples why this is the case from
13 the websites in question, which incidentally are not the statements of the Alleged Defendant. The following information,
14 according to the Disclaimers, is not factual, not actionable, and exclusively religious and political speech that is protected
15 by the First Amendment.

- 16 1. Family Guardian Website, "The Trade or Business Scam",
17 <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>:

18 *The term "United States" is also a synonym for "trade or business" under the I.R.C. in most cases. Under 26*
19 *U.S.C. §864(c)(3), all earnings from within the "United States", which is defined as the District of Columbia in*
20 *26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) is also treated as "effectively connected with a trade or*
21 *business".*

22 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > § 864](#)
23 [§ 864. Definitions and special rules](#)

24 (c) **Effectively connected income, etc.**

25 (3) **Other income from sources within United States**

26 **All income, gain, or loss from sources within the United States (other than income, gain, or loss to**
27 **which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or**
28 **business within the United States.**

29 *Therefore, whenever you see the phrase "sources within the United States" associated with any earnings, then*
30 *indirectly, it is being associated with a "trade or business". This is the case for 26 U.S.C. §871(a), which*
31 *identifies income of nonresident aliens from within the statutory "United States"** (federal zone) that is not*
32 *connected to a "trade or business". 26 U.S.C. §864(c)(3) says that this income is ALSO connected with a trade*
33 *or business if it was derived from sources within the statutory "United States**" (federal zone). 26 U.S.C.*
34 *§864(c)(2) identifies all sources of income not associated with a "trade or business" and they include:*

- 35 • [26 U.S.C. §871\(a\)\(1\)](#): *Income of nonresident aliens other than capital gains derived from patents,*
36 *copyrights, sale of original issue discounts, gains described in I.R.C. 631(b) or (c), interest, dividends,*
37 *rents, salaries, premiums, annuities from sources within the statutory "United States**" (federal zone).*
- 38 • [26 U.S.C. §871\(h\)](#): *Earnings of nonresident aliens from portfolio debt instruments*
- 39 • [26 U.S.C. §881\(a\)](#): *Earnings of foreign corporations from patents, copyrights, gains, and interest not*
40 *connected with a trade or business.*

- 41 2. SEDM Website, the following article says the same thing:

[The "Trade or Business" Scam, Form #05.001, Section 4.3](#)
<http://sedm.org/Forms/FormIndex.htm>

- 42 3. *Great IRS Hoax*, Form #11.302, Section 5.6.13 says the same thing.
43 <http://sedm.org/Forms/FormIndex.htm>

²¹ See, e.g., *United States v. Gerads*, 999 F.2d. 1255 (8th Cir. 1993) (rejecting appellants' contention that they are not U.S. citizens, but rather state citizens and not subject to taxation); *Lonsdale v. United States*, 919 F.2d. 1440 (10th Cir. 1990) (rejecting a host of tax protester arguments); *In re Becraft*, 885 F.2d. 547 (9th Cir. 1985); *Betz v. United States*, 40 Fed.Cl. 286 (Fed. Cl. 1998).

1 We would like to add to the above the following religious and political, and not factual, statements and beliefs:

- 2 1. We can find nothing on any of the websites in question that would contradict the Plaintiff's interpretation of law above.
- 3 2. The quotes from the websites above are also consistent both what the courts say on the subject and with what the law
- 4 says as well. No arguments here.
- 5 3. 26 U.S.C. §871(a) imposes a 30% flat tax on all earnings from the statutory but not constitutional "United States" not
- 6 connected with the "trade or business" franchise.

7 **6.11 Ministry claims internal revenue laws do not apply outside the District of Columbia**

8 Plaintiff United States states in its Motion for Summary Judgment:

9 *According to Defendant, the Internal Revenue Code (which Defendant claims is unconstitutional) only applies*
10 *within the District of Columbia and various federal territories or possessions, and does not apply within the*
11 *normal 50 states.*

12 [. . .]

13 *In addition, Defendant's representation that the internal revenue laws have no application outside the District*
14 *of Columbia and other federal property is wrong. As the Supreme Court stated long ago, "The people of the*
15 *United States resident within any State are subject to two governments: one State, and the other National. ..."*²²
16 *In fact, the Internal Revenue Code's definition of "United States" includes "the States and the District of*
17 *Columbia."*²³ *The I.R.C. was enacted by Congress pursuant to the Sixteenth Amendment and imposes an income*
18 *tax on citizens and residents of the 50 states and the District of Columbia. Taxation is not limited to just the*
19 *District of Columbia, but extends to "United States citizens throughout the nation, not just in federal enclaves,"*
20 *such as post offices and Indian reservations."*²⁴
21 *[Motion for Summary Judgment, Docket #68]*

22 Alleged Defendant states no such thing and agrees with the courts and the Plaintiff's interpretation of law on the subject.

23 **6.11.1 Tax is a tax upon GOVERNMENT public officers, not EXCLUSIVELY PRIVATE** 24 **human beings**

25 **The U.S. Supreme Court affirmed that the ability to tax extends "WHEREVER the government extends".**

26 *"Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*
27 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose*
28 *a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that***
29 ***Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for***
30 ***the states; in the other as a local legislature for the District of Columbia. In the latter***
31 ***character, it was admitted that the power of levying direct taxes might be exercised, but***
32 ***for District purposes only, as a state legislature might tax for state purposes; but that it***
33 ***could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay***
34 ***and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United***
35 ***States,' inasmuch as the District was no part of the United States [described in the***
36 ***Constitution]. It was held that the grant of this power was a general one without***
37 ***limitation as to place, and consequently extended to all places over which the***
38 ***government extends; and that it extended to the District of Columbia as a constituent***
39 ***part of the United States.** The fact that art. 1, 2, declares that 'representatives and direct taxes shall be*
40 *apportioned among the several states . . . according to their respective numbers' furnished a standard by which*
41 *taxes were apportioned, but not to exempt any part of the country from their operation. The words used do not*

²² United States v. Cruikshank, 92 U.S. 542, 550 (1876).

²³ IRC §7701(a)(9); *Betz*, 40 Fed.Cl. at 295; *see also Lonsdale*, 919 F.2d. at 1448 (the argument that the federal government has jurisdiction only over the District of Columbia is "completely lacking in legal merit and patently frivolous").

²⁴ *Sloan*, 939 F.2d. at 501 (quoting *United States v. Collins*, 920 F.2d. 619, 629 (10th Cir. 1990); *Betz*, 40 Fed.Cl. at 295; *see also In re Becraft*, 885 F.2d. at 549-50 ("no semblance of merit" to claim that federal laws only apply to territories and District of Columbia); *Ward*, 833 F.2d. at 1539 (contention that United States has jurisdiction only over D.C. and other federal enclaves is rejected as a "twisted conclusion").

1 mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to
2 representatives; **but that direct taxation, in its application to states, shall be apportioned to numbers.** That
3 art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of
4 Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same
5 accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the
6 restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words
7 of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended
8 to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore
9 may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the
10 necessity of taxing them.'"

11 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

12 The implication of the above is that:

- 13 1. The "United States" they are referring to in the phrase "**it extended to the District of Columbia as a constituent part**
14 **of the United States.**" Implies that the "District of Columbia" referred to is a GOVERNMENT CORPORATION and
15 not a geographic place. This is entirely consistent with the definition of "United States" found in 26 U.S.C.
16 §7701(a)(9) and (a)(10). That corporation was created BEFORE the above ruling in 1871. See:

Corporatization and Privatization of the Government, Form #05.024, Section 13.4

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

DIRECT LINK: <http://sedm.org/Forms/MemLaw/CorpGovt.pdf>

- 17 2. The "public offices" which are the subject of the I.R.C. Subtitle A franchise tax upon a "trade or business" are ONLY
18 within the federal and not state government.
19 3. The only "persons" within I.R.C. Subtitle A are public offices in the government and not private human beings. This is
20 consistent with the definition of "person" found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which define "person" as
21 an officer or employee of a corporation. For further details on this scam, see:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008

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

DIRECT LINK: <http://sedm.org/Forms/MemLaw/WhyThiefOrPubOfficer.pdf>

- 22 4. The term "sources within the United States" found in 26 U.S.C. §864(c)(3) means sources WITHIN the U.S.
23 government. We prove this in:

Nonresident Alien Position, Form #05.020, Sections 7 through 7.4

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

DIRECT LINK: <http://sedm.org/Forms/MemLaw/NonresidentAlienPosition.pdf>

- 24 5. The word "Internal" within the phrase "Internal Revenue Service" means and can only mean THE GOVERNMENT
25 and not any geographical place.
26 6. The statutory "taxpayer" referenced in 26 U.S.C. §7701(a)(14) is the PUBLIC OFFICE that is the subject of the excise
27 tax upon the "trade or business" franchise. The private human being animating the office is a volunteer who has an
28 "implied contract" to represent the office by virtue of using the Social Security Number or Taxpayer Identification
29 Number, both of which is property of the government both BEFORE and AFTER it is issued. A "public officer" is,
30 after all, legally defined as someone in charge of the PROPERTY of the public, which property is the Social Security
31 Card and associated number. This method of ILLEGALLY creating public offices is the heart of the tax FRAUD
32 engaged in by the I.R.S.

33 "**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either
34 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of
35 the sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56,
36 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the
37 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v.*
38 *State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v.*
39 *City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46
40 *Ariz.* 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient**
41 **authority, but for such time as de- notes duration and continuance, with Independent power to control the**
42 **property of the public,** or with public functions to be exercised in the supposed interest of the people, the
43 service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position
44 so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
45 [Black's Law Dictionary, Fourth Edition, p. 1235]

5 (d) Social security number cards.

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

- 10 7. The effective domicile of the statutory “taxpayer” and “person” subject to tax is the domicile of the public office, and
11 that public office has a domicile in the District of Columbia per Federal Rule of Civil Procedure 17(b). The human
12 being filling the office is surety for the office as an officer of a federal corporation.
13 8. The PLACE “where the government extends” in the context of I.R.C. Subtitles A and C is where Congress has
14 EXPRESSLY authorized the execution of the public offices that are the subject of the tax as required by 4 U.S.C. §72
15 AND NO OTHER PLACE.

16 TITLE 4 > CHAPTER 3 > § 72
17 Sec. 72. - Public offices; at seat of Government

18 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
19 *except as otherwise expressly provided by law*

20 **6.11.2 Tax is upon statutory “U.S. Persons”, “U.S. citizens”, and “U.S. residents”, which are**
21 **public offices in the government domiciled on federal territory**

22 26 U.S.C. §911 allows Congress to reach statutory but not constitutional “U.S. citizens and residents” anywhere in the
23 world. However, these statutory U.S. citizens and residents are public offices in the U.S. government as we will show.

24 It is also a maxim of law that all law is territorial and confined to the law making power of the sovereign, and that debt and
25 contract, both of which require consent, are required to reach outside the territory of the sovereign. Since all public offices
26 are created with consent, then our argument is consistent with itself:

27 *Debt and contract [franchise agreement, in this case] are of no particular place.*
28 *Locus contractus regit actum.*

29 *The place of the contract [franchise agreement, in this case] governs the act.*
30 *[Bouvier’s Maxims of Law, 1856;*
31 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

32 Below are examples why this is the case from the websites in question, which incidentally are not the statements of the
33 Alleged Defendant. There is no question that I.R.C. Subtitle A describes a legitimate tax upon those domiciled in the
34 statutory but not Constitutional “United States” and who are serving in public offices within the government, regardless of
35 where they physically are situated. All income taxes, in fact, are a civil liability based on the coincidence of legal domicile
36 AND engaging in an excise taxable activity:

37 **“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in**
38 **transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes.** *Since the*
39 *Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates***
40 **universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter**
41 **obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.** *Of course,*
42 *the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most*
43 *obvious illustration being a tax on realty laid by the state in which the realty is located.”*
44 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

45 **“This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the**
46 **firm foundation of justice, and the claim to be protected is earned by considerations which the protecting**
47 **power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-**
48 **born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his**
49 **residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws.**
50 **His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the**

1 *Government. In nearly all respects, his and their condition as to the duties and burdens of Government are*
2 *undistinguishable.”*

3 [*Fong Yue Ting v. United States, 149 U.S. 698 (1893)*]

4 Domicile is a “protection franchise” that all those who consensually participate in absent duress owe a duty to pay for. This
5 is exhaustively demonstrated in the following legal treatise:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002

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

6 There is one exception to the domicile requirement, which is in the case of a statutory “U.S. citizen” (under the I.R.C. and
7 NOT under the Constitution) while domiciled abroad and NOT within a constitutional state of the Union. The reason
8 behind this exception is that the statutory “U.S. citizen” who is the subject of this exception is:

- 9 1. A public office within the U.S. government. That public office is referred to as a “trade or business” in 26 U.S.C.
10 §7701(a)(26).
- 11 2. Domiciled within the District of Columbia per 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d).
- 12 3. Occupied by a human being who can be domiciled outside the statutory “United States” but who is, as a public officer,
13 treated as having an effective domicile in the statutory “United States” pursuant to Federal Rule of Civil Procedure
14 17(b) while acting in an official capacity representing said public office.
- 15 4. Extensively proven to exist in the following two resources:
 - 16 4.1. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
17 <http://sedm.org/Forms/FormIndex.htm>
 - 18 4.2. *Proof that There is a Straw Man*, Form #05.042
19 <http://sedm.org/Forms/FormIndex.htm>

20 None of our members are allowed to have the above status so it is irrelevant to this ministry, and it is a CRIME under 18
21 U.S.C. §912 to engage in such a public office outside the District of Columbia and within a constitutional state of the Union
22 absent express statutory permission from Congress, which has never been given as required by 4 U.S.C. §72. Hence, the
23 exception does not apply to those domiciled within a constitutional state of the Union. For details on this exception, see:

Federal Jurisdiction, Form #05.018, Section 5

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

24 What the Plaintiff plainly pretends not to know and self-servingly refuses to acknowledge is that the separation of powers
25 doctrine establishes *two separate and distinct political and legal communities and jurisdictions*:

- 26 1. As the *municipal* government for the District of Columbia and all U.S. [territories](#) and possessions. All “[acts of](#)
27 [Congress](#)” or federal statutes passed in this capacity are referred to as “private international law”. This political
28 community is called the “National Government” and it is described in the municipal statutory law for federal territory.
- 29 2. As the *general* government for the states of the Union. All “acts of Congress” or federal statutes passed in this
30 capacity are called “public international law”. This political community is called the “Federal Government” and it is
31 described in the Constitution.

32 Each of the two capacities above has *different* types of “citizens” within it and each is a unique and separate “body politic”.
33 Nearly all laws that Congress writes pertain to the *first* jurisdiction above *only*.

34 *“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to*
35 *its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*
36 *of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these*
37 *authorities was the law in question passed?”*

38 [*Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)*]

39 Typically, Congress tries to disguise which of the two separate jurisdictions they are legislating for using “words of art” in
40 order to unlawfully expand their jurisdiction and destroy the separation of powers between the states and the federal
41 government. The U.S. Supreme Court has identified the maintenance of the separation between these two jurisdictions as
42 the most important obligation of any judge:

1 "The idea prevails with some, indeed it has found expression in arguments at the bar, that **we have in this**
 2 **country substantially two national governments; one to be maintained under the Constitution, with all of its**
 3 **restrictions; the other to be maintained by Congress outside the independently of that instrument, by**
 4 **exercising such powers [of absolutism] as other nations of the earth are accustomed to..** I take leave to say
 5 that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and
 6 mischievous change in our system of government will result. We will, in that event, pass from the era of
 7 constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It
 8 will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds
 9 lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full
 10 authority to prevent all violation of the principles of the Constitution."
 11 [Downes v. Bidwell, 182 U.S. 244 (1901)]

12 Below is a summary of the two classes of "citizens"/"residents" created by these two separate civil jurisdictions:

13 **Table 1: Types of citizens**

#	Jurisdiction	Land area	Name of "citizens"
1	Municipal government of the District of Columbia and all U.S. territories and possessions. Also called the "National Government"	"Federal zone" (District of Columbia + federal "States" under 4 U.S.C. §110(d))	"Statutory citizens" or "citizens and nationals of the United States" as defined in 8 U.S.C. §1401
2	General government for the states of the Union. Also called the "Federal Government"	"United States of America" (<u>50 Union "states"</u>)	"Constitutional citizens" or "nationals but not citizens of the United States" as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.

14 The U.S. Supreme Court recognized the above two separate political and legislative jurisdictions and their respective
 15 separate types of "citizens"/"residents" when it held the following:

16 "The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
 17 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the
 18 states. No such definition was previously found in the Constitution, nor had any attempt been made to define
 19 it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments
 20 and in the public journals. **It had been said by eminent judges that no man was a citizen of the United**
 21 **States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had**
 22 **been born and resided always in the District of Columbia or in the territories, though within the United**
 23 **States[*], were not citizens."**
 24 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

25 The Plaintiff obviously is trying to abuse verbiage, "words of art", and the malicious disregard for the rules of statutory
 26 construction to destroy the separation of powers between the states of the Union and the national government that is the
 27 main protection for Constitutionally protected rights, and therefore is engaged in a conspiracy against my rights by refusing
 28 to recognize and enforce which of the two separate contexts in which he means "citizen" or "resident": Constitutional or
 29 statutory.

30 "This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of
 31 our fundamental liberties." Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks
 32 omitted). "Just as the separation and independence of the coordinate branches of the Federal Government
 33 serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power
 34 between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."
 35 Ibid. "
 36 [U.S. v. Lopez, 514 U.S. 549 (1995)]

37 The two contexts for the terms citizen"/"resident", being Constitutional and Statutory, are mutually exclusive and non-
 38 overlapping in nature and this is a direct result of the separation of powers doctrine. I cannot have a domicile in two
 39 separate jurisdictions at once. I can only have a domicile and "allegiance"/"protection" and therefore owe income taxes to
 40 one jurisdiction at a time.

41 "A person may have more than one residence but only one domicile."
 42 [Black's Law Dictionary, Sixth Edition, p. 485]

43 One can therefore only be a statutory "citizen" or "resident" of one of the two separate, mutually exclusive jurisdictions or
 44 political communities at any given time, and we simply ask the Plaintiff to identify which of the following THREE possible
 45 definitions of "United States" he means in the case of "citizens" he is describing and to show us a definition in the Internal
 46 Revenue Code for the term "United States" and "State" that expressly includes the "United States" he means. In the
 47 absence of express declaration, anything not expressly included is purposefully excluded, by implication:

1 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***
 2 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
 3 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons***
 4 ***or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
 5 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
 6 *of a certain provision, other exceptions or effects are excluded."*
 7 *[Black's Law Dictionary, Sixth Edition, p. 581]*

8 Since there are three different geographical "United States", according to the U.S. Supreme Court, then it follows that there
 9 are three different "citizens of the United States":

10 *"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign*
 11 *occupying the position analogous to that of other sovereigns in the family of nations. It may designate the*
 12 *territory over which the sovereignty of the United States extends, or it may be the collective name of the states*
 13 *which are united by and under the Constitution."*
 14 *[Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]*

15 We will now break the above definition into its three contexts and show what each means.

16 **Table 2: Geographical meanings assigned to "United States" by the U.S. Supreme Court in Hooven & Allison v.**
 17 **Evatt**

#	U.S. Supreme Court Definition of "United States" in <u>Hooven</u>	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	"National government" Federal law Federal forms Federal territory ONLY and no part of any state of the Union	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person domiciled in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a statutory "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	"Federal government" States of the Union and NO PART of federal territory Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article. Those domiciled in this area are called on-citizen nationals within federal law.

18 The U.S. Supreme Court above did not identify a FOURTH type of statutory "United States", which is the "United States"
 19 as a legal person and a corporation franchise rather than a geographic area.

20 [TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)
 21 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
 22 [PART VI - PARTICULAR PROCEEDINGS](#)
 23 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
 24 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)

25 [Sec. 3002. Definitions](#)

26 (15) "United States" means -

27 (A) a Federal corporation;

28 (B) an agency, department, commission, board, or other entity of the United States; or

1 (C) an instrumentality of the United States.

2 The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it said:

3 "Corporations are also of all grades, and made for varied objects; all governments are corporations, created
4 by usage and common consent, or grants and charters which create a body politic for prescribed purposes;
5 but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise
6 of power, they are all governed by the same rules of law, as to the construction and the obligation of the
7 instrument by which the incorporation is made [the Constitution is the corporate charter]. One universal rule
8 of law protects persons and property. It is a fundamental principle of the common law of England, that the term
9 freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it
10 is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members
11 of corporations are on the same footing of protection as other persons, and their corporate property secured by
12 the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be
13 disseised,' without due process of law, is a principle taken from magna charta, infused into all our state
14 constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
15 [*Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837)*]

16 Those who are acting as a federal "public official" or contractor, then we are representing the "United States** federal
17 corporation". THAT corporation is a statutory "U.S. citizen" under [8 U.S.C. §1401](#) which is completely subject to all
18 federal law.

19 "A corporation is a citizen, *resident*, or inhabitant of the state or country by or under the laws of which it was
20 created, and of that state or country only."
21 [*19 Corpus Juris Secundum (C.J.S.), Corporations, §886*]

22 [Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing that corporation as "officers" or "employees" (per
23 5 U.S.C. §2105(a)), we therefore become statutory "U.S. citizens" completely subject to federal territorial law:

24 [IV. PARTIES > Rule 17.](#)
25 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

26 (b) *Capacity to Sue or be Sued.*

27 *Capacity to sue or be sued is determined as follows:*

28 (1) *for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

29 (2) for a corporation, by the law under which it was organized; and

30 (3) *for all other parties, by the law of the state where the court is located, except that:*

31 (A) *a partnership or other unincorporated association with no such capacity under that state's law may sue*
32 *or be sued in its common name to enforce a substantive right existing under the United States Constitution*
33 *or laws; and*

34 (B) [28 U.S.C. §§754 and 959\(a\)](#) *govern the capacity of a receiver appointed by a United States court to sue*
35 *or be sued in a United States court.*

36 [[Federal Rule of Civil Procedure 17\(b\)](#)]

37 We allege that the Plaintiff is presuming the latter STATUTORY "United States", meaning the "United States" as a
38 corporation and a legal "person" for the ONLY type of STATUTORY "citizen of the United States****" that the Plaintiff
39 can be or is describing as the ONLY lawful subject of the injunction proceeding. We also prove this in:

[Nonresident Alien Position](#), Form #05.020, Sections 6 and 7
<http://sedm.org/Forms/FormIndex.htm>

40 We would agree that this type of STATUTORY but not CONSTITUTIONAL "citizen of the United States**" has all the
41 obligations he describes IF that citizen is lawfully AND CONSENSUALLY representing a public office in the government
42 and is NOT an exclusively private human being. However, the average American born anywhere in America and who are
43 domiciled within the exclusive jurisdiction of a CONSTITUTIONAL but not STATUTORY state are NOT this type of
44 citizen.

45 At a deposition, one of our members also asked the Plaintiff United States (corporation), represented by Martin Shoemaker
46 to expressly identify WHICH of the three mutually exclusive types of statutory citizenship he means when he uses the
47 STATUTORY word "citizen".

1. 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 “non-citizen national”. Born anywhere in the American Union and domiciled within the exclusive jurisdiction of a state of the Union. Also called a “citizen of the United States***”.
2. 8 U.S.C. §1401 “citizen and national of the United States”. Born anywhere in the American Union and domiciled within a federal territory. Also called a “citizen of the United States***”.
3. 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) “national of the United States”. Born within and domiciled within American Samoa or Swain’s Island. Also called a “national of the United States***” or “U.S. national” by the courts.

As proof that they wanted to conceal and protect their FRAUDULENT presumptions, the United States CORPORATION as Plaintiff, represented by DOJ Attorney Martin Shoemaker, positively refused TO ANSWER. He was playing what we call the “hide the presumption” game. He knows that once his malicious presumptions are exposed, he loses and his entire position becomes indefensible. Hence, he knows he is a thief and a liar because he wouldn’t answer the above question and was actively protecting himself from being exposed as such.

We allege that the ONLY STATUTORY “citizen of the United States***” the Plaintiff can lawfully be referring to when they use the term “U.S. citizen” is “United States” the federal corporation and that they are presuming WE are an officer of that corporation and therefore have the same citizenship status as the corporation itself. By their strategic silence on this subject, they obviously agree with us per Federal Rule of Civil Procedure 8(b)(6) . We prove this is what they are doing in the following free resource on our website, which by the way was included in the record of the above proceeding and entirely unrebutted by both the Plaintiff and the judge and therefore agreed to in perpetuity:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Sections 4 through 4.6
<http://sedm.org/Forms/FormIndex.htm>

People born anywhere in the American Union and domiciled in the exclusive jurisdiction of a state of the Union are not included in the definition of statutory “national and citizen of the United States***” per 8 U.S.C. §1401. Those domiciled on federal territory and who are therefore statutory but not constitutional ‘U.S.** citizens’ or ‘U.S.** residents’ are expressly prohibited from using ministry materials to interact on tax matters by the SEDM Member Agreement, Form #01.001.

The Plaintiff obviously either doesn’t understand citizenship or the separation of powers doctrine or is feigning ignorance as a way to STEAL from us, and we strongly suggest that he or she study both much more carefully just as we have before he demonstrates the kind of arrogant, ignorant, malicious, and presumptuous diarrhea of the mouth exhibited in his pleadings on the subject. Tools to accomplish his edification and education may be found below, which we demand that he rebut within 30 days or be found the subject of a laches, estoppel, and nihil dicit judgment

1. Flawed Tax Arguments to Avoid, Form #08.004, Section 6.1
<http://sedm.org/Forms/FormIndex.htm>
2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

The following information, according to the Disclaimers, is not factual, not actionable, and exclusively religious and political speech that is protected by the First Amendment.

1. Family Guardian Website, About Us page, <http://sedm.org/Ministry/AboutUs.htm> states that it does not challenge the constitutionality of any part of the Internal Revenue Code

*“We do not challenge the lawfulness or Constitutionality of any part of the Internal Revenue Code or any state revenue code and we believe that these codes are completely Constitutional as written.”
[Family Guardian Website, About Us page]*

2. SEDM About Us Page, <http://sedm.org/Ministry/AboutUs.htm> states that it does not challenge the Constitutionality of any part of the Internal Revenue Code:

“We do not challenge the lawfulness or Constitutionality of any part of the Internal Revenue Code or any state revenue code and we believe that these codes are completely Constitutional as written.”

3. Great IRS Hoax, Form #11.302:

3.1. Section 1.4.1 entitled Mission Statement states that it does not challenge the constitutionality of the I.R.C.:

"We do not challenge the lawfulness or Constitutionality of any part of the Internal Revenue Code or any state revenue code and we believe that these codes are completely Constitutional as written."
[Great IRS Hoax, Form #11.302, Section 1.4.1]

3.2. Section 5.2.1 entitled The TWO Sources of Federal Civil Jurisdiction: "Domicile" and "Contract":

Of the two distinct sources of federal civil jurisdiction documented above [1. domicile and; 2. Agency/private contract], the second one is completely and almost universally overlooked and misunderstood by nearly every freedom fighter we have met. We assert that this supreme oversight, in fact, is the main "loophole" in the income tax deception that has kept it alive all these years since the Sixteenth Amendment was fraudulently ratified in 1913. It is quite common for people like Irwin Schiff, Larry Becraft, Jeffrey Dickstein, and other famous freedom fighter personalities who litigate often in federal court to over-emphasize the lack of federal territorial jurisdiction in item 1 above and to falsely presume that it is the ONLY source of federal jurisdiction. The result of this false "presumption" is that when they decry the lack of territorial jurisdiction and claim that the federal government has no jurisdiction to impose an income tax upon them or their clients, the federal courts rightly label their arguments as "frivolous and without merit". The only way we will ever get anywhere in federal courts over freedom and sovereignty and taxation issues, folks, is to have a much better understanding of federal jurisdiction than what has been demonstrated in federal courts to date by well-intentioned but misinformed freedom advocates. This is not intended as a personal criticism of any specific individual by any means, but simply a statement of fact intended to help us to collectively focus on more fruitful approaches to litigation so as to end the illegal enforcement of the Internal Revenue Code by the IRS once and for all during our lifetime.
[Great IRS Hoax, Form #11.302, Section 5.2.1]

3.3. Section 5.6.16 entitled Social Security: The legal vehicle for extending Federal Jurisdiction into the states using Private/contract law.

A number of tax honesty advocates will attempt to cite 26 U.S.C. §7701(a)(9) and (a)(10) as proof that federal jurisdiction does not extend outside the District of Columbia for the purposes of the Internal Revenue Code.

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

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

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

Federal district and circuit courts have been known to label such arguments based on these definitions in the Internal Revenue Code as "frivolous". Their reasons for doing so have never been completely or truthfully revealed anywhere but here, to the best of our knowledge. Now that we know how the government ropes sovereign Americans into their jurisdiction based on the analysis in this section, we also know that it is indeed "frivolous" to state that federal jurisdiction does not extend outside the District of Columbia in the case of those who are "Trustees" or federal "employees" or federal contractors, such as those who participate in Social Security. Since we know that the legal domicile of the Trust is indeed the District of Columbia, we also know that anyone who litigates in a federal court and does not deny all of the following will essentially be presumed to be a federal "employee" and Trustee acting on behalf of the Social Security Trust:

1. The all caps name in association with him. His proper name is the lower case Christian Name. The all caps name is the name of the Social Security Trust that was created when you completed and submitted the SSA Form SS-5 to sign up for Social Security.

2. The Trustee license number called the Social Security Number associated with him. If you admit the number is yours, then you admit that you are acting as a Social Security Trustee. Only trustees can use the license number.
3. The receipt of income connected to a "trade or business" on form 1099's. All earnings identified on a 1099 are "presumed" to be "effectively connected with a trade or business", which is a "public office" in the United States government as a "Trustee" and fiduciary over federal payments.
4. The receipt of "wage" income in connection with a W-4. Receipt of "wages" are evidence from 26 CFR §31.3401(a)-3(a) that you consented to withhold and participate in Social Security.
5. The existence of consent in signing the SSA Form SS-5. The Trust contract created by this form cannot be lawful so long as it was either signed without your consent or was signed for you by your parents without your informed consent.
6. The voluntary use of the Slave Surveillance Number. Instead, all uses must be identified as compelled. Responsibility for a compelled act falls on the person instituting the compulsion, and not the actor.

A very good way to fulfill all of the above is to avoid filling out government forms and when compelled to do so, to attach the following form:

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

[Great IRS Hoax, Form #11.302, Section 5.6.16]

4. Family Guardian Website, Flawed Tax Arguments to Avoid, Form #08.004 pamphlet, Section 7.6 says the following:

Flawed Tax Arguments to Avoid

7.6. Internal Revenue Code applies only within the "federal zone"

This general statement is very presumptuous, and we tell people throughout our Great IRS Hoax to avoid general statements or presumption and to be very specific when they make a statement in order to limit the scope of the statement to avoid misinterpretation. As we said previously in section 2 earlier, the Internal Revenue Code describes several lawful and Constitutional taxes that apply to several subjects of taxation, many of which are not limited to the federal zone. For instance:

1. 26 U.S.C. §911 identifies a source of taxable income in the case of "citizens or residents abroad". By "abroad" is meant foreign countries. Foreign countries are not part of the "federal zone" as defined in the Great IRS Hoax. Therefore, the Internal Revenue Code does address subjects of taxation such as "citizens" or "residents" who are outside of the federal zone and can apply outside of the federal zone. We also covered this subject also in the previous section.
2. 26 U.S.C. §4612(a)(4) defines the "United States" as including the 50 states of the Union. This section applies to the tax imposed in 26 U.S.C. §4611 upon fuels imported into states of the Union. One of the few Constitutional subjects of federal taxation is that upon importation, which are referred to in Constitution Article 1, Section 8, Clause 1 as "duties, imposts, and excises". This also is a perfectly Constitutional tax which applies outside of the "federal zone". We point this out in section 5.2.3 of the Great IRS Hoax.
3. Taxes on importation into states of the Union collected within the territorial waters under the exclusive control of the federal government. Such "imposts, duties, and excises" are collected under the authority of Article 1, Section 8, Clause 1 of the Constitution and can lawfully be enforced in the territorial waters of the surrounding states of the Union. In fact, the very reason for the existence of the Coast Guard is as a vehicle to enforce the collection of these lawful taxes on imports. The ships of the original Coast Guard, in fact, were called "Revenue Cutters".

For the purposes of this section we define the term "federal zone" as follows:

"Federal zone: The District of Columbia, the territories and possessions of the United States, and federal areas or enclaves within states of the Union owned or ceded to the federal/general government by an act of the state legislature."

We also explain in the Great IRS Hoax, in the following sections that Federal income taxes under Subtitle A of the Internal Revenue Code can also apply inside states of the Union:

1. Section 5.2.1 entitled "The TWO Sources of Federal Jurisdiction: 'Domicile' and 'contract'".
2. Section 5.6.16 entitled "Social Security: The Legal Vehicle for extending Federal Jurisdiction into the states using Private/contract law.

[SOURCE: Flawed Tax Arguments to Avoid, Form #08.004, Section 7.6;
<http://sedm.org/Forms/FormIndex.htm>]

6.12 Ministry claims American citizens are not subject to tax

Plaintiff United States states in its Motion for Summary Judgment:

Defendant maintains that American citizenship differs from United States citizenship, and only the latter is subject to the federal income tax laws. There is no support for this claim. As one court made clear, "[a]s a United States citizen, plaintiff is required to pay federal income tax. Section 1(c) of the I.R.C. provides that a tax shall be imposed on the taxable income of every individual."²⁵ The I.R.C. applies to "citizens or residents of the United States."²⁶
[Motion for Summary Judgment, Docket #68]

Once again, Plaintiff is abusing “words of art” as a red herring to create a controversy about IRRELEVANT issues and refusing to describe exactly what he/she means by “American Citizen”. When pressed at a deposition for:

1. PRECISELY which of the three “United States” he means in the phrase “U.S. citizen”, as identified by the U.S. Supreme Court in *Hooven and Allison v. Evatt*.
2. EXACTLY which statutory definition he/she meant for the term “American Citizen” or “U.S. citizen” within Title 8 of the U.S. Code.

..he (Martin Shoemaker, U.S. Attorney for the Dept. of Justice) maliciously refused to answer. The reason is that he would have had to expose the false and self-serving presumptions he was making and thereby reveal the origin of his campaign of constructive fraud and terror by the abuse of statutory “words of art” to obfuscate and deceive. We call this malicious game he is playing “hide the presumption” or “hide the consent”, and it is designed to STEAL from and enslave people he is supposed to be protecting.

Provided that the Plaintiff means that an “American Citizen” and a “U.S. citizen” is a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 and NOT a constitutional “Citizen” or “citizen of the United States”, Alleged Defendant agrees and always has agreed entirely with the courts and the Plaintiff’s interpretation of law on the subject. Below are examples why this is the case. The following information, according to the Disclaimers, is not factual, not actionable, and exclusively religious and political speech that is protected by the First Amendment.

1. The pamphlet *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006 proves that any term that includes the word “citizenship” means “nationality”, as opposed to statutory “U.S. citizen” status under 8 U.S.C. §1401. See section 6 of the pamphlet. By that analysis, “American citizenship” and “U.S. citizenship” are equivalent, and mean “nationality”. The issue is that there are TWO, not one political community in our country: 1. The federal zone; 2. The 50 states of the Union. Each has its own unique “citizens” and both of them are called “citizens of the United States”. One is a statutory “subject” citizen defined in 8 U.S.C. §1401 and the other is a sovereign not subject to the legislative jurisdiction because domiciled *outside* of plenary/exclusive federal jurisdiction and in a state of the Union. Each uses a different “United States” in the meaning. The latter is a “national” under 8 U.S.C. §1101(a)(21), but not a “citizen” under 8 U.S.C. §1401. The “state” referred to in 8 U.S.C. §1101(a)(21) is a state of the Union, because it is lower case and therefore “foreign” to federal legislative jurisdiction.

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

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

²⁵ *Betz v. United States*, 40 Fed.Cl. at 296.

²⁶ *Id.*

- 1 2. Domicile is where the authority to impose an income tax comes from.²⁷ “U.S. persons” under 26 U.S.C. §7701(a)(30)
2 maintain a domicile in exclusive federal plenary jurisdiction. This definition depends on the definition of “United
3 States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which does not explicitly include states of
4 the Union and therefore excludes them under the rule of statutory construction “Expressio unius est exclusio alterius”.
- 5 3. People domiciled in a state of the Union are not statutory “U.S. persons” or “U.S. citizens”, but they can, through
6 private contract, consent to be treated as such by signing an SS-5 form, a 1040 tax return, or a W-4 form. When they
7 do, they:
- 8 3.1. Become “taxpayers” subject to the I.R.C. and are liable to obey it completely.
9 3.2. Become agents and contractors with the federal government, who are representing the federal corporation called
10 the “United States”.
- 11 3.3. Since they are acting in a representative capacity for a federal corporation called the “United States”, their legal
12 status takes on the character of the corporation, pursuant to Federal Rule of Civil Procedure 17(b). That
13 corporation is a “U.S. citizen” and a “U.S. person”, and therefore they also become “U.S. citizens” when they
14 appear in federal court over an income tax issue. In that sense, they have been assimilated into “the matrix”
15 through the operation of private law, which applies everywhere, including where the federal government has no
16 territorial jurisdiction. The constitutional authority to do this comes from Article 4, Section 3, Clause 2 of the
17 Constitution. All such contractor and employment franchises are “property of the United States” which it has
18 unquestioned authority to control in federal courts.
- 19 4. The core issues are:
- 20 4.1. Exactly which “individual” that he identifies is the one used in the Internal Revenue Code Subtitle A? The term
21 “individual” is nowhere defined in the Internal Revenue Code and the only definition we could find is that in
22 5 U.S.C. §552a(a)(2) and 26 CFR §1.1441-1(c)(3). That definition describes ONLY government employees,
23 because it is in Title 5 of the U.S. Code, which is called “GOVERNMENT ORGANIZATION AND
24 EMPLOYEES”. That section also defines the term “federal personnel” in 5 U.S.C. §552a(a)(13) as any person
25 who participates in Social Security. To wit:

26 5 U.S.C. §552a

27 *(a)(13) the term “Federal personnel” means officers and employees of the Government of the United States,*
28 *members of the uniformed services (including members of the Reserve Components), individuals entitled to*
29 *receive immediate or deferred retirement benefits under any retirement program of the Government of the*
30 *United States (including survivor benefits).*

31 Alleged defendant believes that this is the only “U.S. Individual” that is described in the upper left corner of the
32 IRS Form 1040, and has found no case law that would disagree with this conclusion.

- 33 4.2. The Separation of Powers Doctrine, and how that affects our citizenship status under federal statutory and not
34 Constitutional law. The term “United States” has two different meanings depending on the context: 1. The
35 Constitution, where it means the 50 states united under the Constitution; 2. That found in federal statutes, which
36 in most cases is defined as the District of Columbia and the territories and possessions of the United States by
37 default and excludes states of the Union. Our country consists of TWO, not one, political communities. To prove
38 this, the U.S. Supreme Court has held that “citizens” domiciled in the District of Columbia are not “citizens”
39 within the meaning of the Constitution, which encompasses only states of the Union.

40 *“The 1st section of the 14th article, to which our attention is more specifically invited, opens with a definition of*
41 *citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was*
42 *previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had*
43 *been the occasion of much discussion in the courts, by the executive departments and in the public journals.*
44 *It had been said by eminent judges that no man was a citizen of the United States[***] except as he was a*
45 *citizen of one of the state comprising the Union. Those, therefore, who had been born and resided always in*
46 *the District of Columbia or in the territories, though within the United States[***], were not citizens.”*
47 *[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]*

48 _____

49 *“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*
50 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies*
51 *between citizens of different states, a citizen of the District of Columbia could not maintain an action in the*

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

1 circuit court of the United States. It was argued that the word 'state.' in that connection, was used simply to
2 denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word
3 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is
4 a state in the sense of that instrument. The result of that examination is a conviction that the members of the
5 American confederacy only are the states contemplated in the Constitution . . . and excludes from the term
6 the signification attached to it by writers on the law of nations.' This case was followed in *Barney v.*
7 *Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049,
8 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat.
9 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it
10 was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v.*
11 *Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1,
12 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in
13 cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within
14 the contemplation of Congress."
15 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

- 16 4.3. Whether a person not domiciled on federal territory and in a state of the Union can be subject to the *political* but
17 not *legislative* jurisdiction of the United States.
18 4.4. Whether such a person above would be described as a national, under 8 U.S.C. §1101(a)(21) and not a "citizen"
19 under 8 U.S.C. §1401.

20 **6.13 Ministry cites of scripture are irrelevant in civil disputes in federal court and may not be** 21 **cited**

22 Federal Rule of Civil Procedure 17(b) prescribes what law may be cited in civil disputes in federal court. That rule says
23 that the civil law which applies is the law from the domicile of the party, except in cases where the party is acting in a
24 representative capacity on behalf of a corporation, in which case, the law which applies is that of the place of incorporation
25 of the corporation. To wit:

26 [IV. PARTIES > Rule 17.](#)
27 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

28 (b) Capacity to Sue or be Sued.

29 **Capacity to sue or be sued is determined as follows:**

30 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**

31 **(2) for a corporation, by the law under which it was organized; and**

32 **(3) for all other parties, by the law of the state where the court is located, except that:**

33 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
34 or be sued in its common name to enforce a substantive right existing under the United States Constitution
35 or laws; and

36 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
37 or be sued in a United States court.

38 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

39 The requirements of the Member Agreement for all those participating in this ministry are that:

- 40 1. Their domicile must be either:
41 1.1. The Kingdom of Heaven on Earth under God's laws exclusively...OR
42 1.2. A de jure state of the Union that is no part of the statutory "United States" under any federal law or statute.
43 2. They may not act as a public officer of any man-made government when using our materials to interact with the
44 government, legal profession, or the courts.
45 3. They are acting in a representative capacity as public officers of the Kingdom of Heaven under God's laws 24 hours a
46 day, 7 days a week, and their delegation of authority order does not permit them to serve two masters or also act as a
47 public officer of any man-made government. See:

[Delegation of Authority Order from God to Christians](#), Form #13.007
<http://sedm.org/Forms/FormIndex.htm>

48 Domicile is a protected choice of political association which controls the choice of law in all civil disputes. Acting in a
49 representative capacity is a product of the exercise of our right to contract or not contract. Hence, the application of foreign
50 law not from the domicile of the CONSENTING party:

1. Violates Fed.Rul.Civ.Proc. 17(b) above.
2. Violates the First Amendment right of freedom from compelled association. Domicile is a choice of political association that governs choice of law.
3. Violates the Foreign Sovereign Immunities Act, 28 U.S.C., Chapter 97. Enforcing foreign civil law against a nonresident party from a political group not of the choosing is a violation amounts essentially to kidnapping and identity theft. It also violates the longarm statutes of state governments as well.
4. Violates the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B.
5. Is an interference with our right to contract. The Bible, like the government's civil protection franchises, is the covenant or contract. The Bible franchise supersedes and is controlling over the governments franchise contracts and prohibits Christians to participate in the government's franchises. Hence, any relationships resulting are outside the delegated authority of Christians. If the government can use lack of delegated authority in their defense, then so can Christians. Refusal to enforce this limitation upon the conduct of Christians is a direct DISESTABLISHMENT of a church and a direct interference with the right to contract of Christians. The Bible says that our bodies are a temple. 1 Cor. 3:17:

*"If anyone defiles [or STEALS or disestablishes] the temple of God, **God will destroy him.** For the temple of God is holy, which temple you are."
[1 Cor. 3:17, Bible, NKJV]*

Temples are a place where we worship our God. Separation of church and state means our bodies cannot become property of Caesar or be compelled into servitude to Caesar without damaging religious property and disestablishing a church. See Delegation of Authority Order from God to Christians, Form #13.007 mentioned above.

The above concepts are also exhaustively proven in the following document:

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

Where are all the separation of church and state advocates when you REALLY need them? Hypocrites. We're the church. Pagans who enforce man's civil law against non-consenting and nonresident parties (in violation of the Declaration of Independence, which is ORGANIC LAW) or who volunteer to become subject to it by accepting a public office in the pagan state are the "state". Let's separate.

*"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."
[James 4:4, Bible, NKJV]*

*"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."
[Exodus 23:32-33, Bible, NKJV]*

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

*"You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or My commandments]."
[Exodus 20:3, Bible, NKJV]*

We also prove in the following document that:

1. The ability to regulate PRIVATE conduct, in fact, has been held to be "repugnant to the Constitution" as held by the U.S. Supreme Court.
2. All statutory civil law published by the government can and does regulate only government actors such as public officers and not private persons.

1 3. You have to volunteer to become a public officer in the government in order to be subject to nearly all civil law.

2 Here is the document:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

3 Hence, the ONLY civil law which may be enforced against any ministry participant is either of the following per Federal
4 Rule of Civil Procedure 17(b):

- 5 1. Those domiciled in a de jure state of the Union and NOT on federal territory: The common law and NOT statutory
6 civil law. Statutory civil law is law for GOVERNMENT and not private persons.
- 7 2. Those domiciled in the Kingdom of Heaven and protected by Church law or God's Law: The holy bible.

8 The Federal Rules of Civil Procedure also recognize the above choices of law of all those who participate in this ministry
9 under Federal Rule of Civil Procedure 44.1:

10 [VI. TRIALS > Rule 44.1.](#)
11 [Rule 44.1. Determining Foreign Law](#)

12 *A party who intends to raise an issue about a foreign country's law must give notice by a pleading or other*
13 *writing. In determining foreign law, the court may consider any relevant material or source, including*
14 *testimony, whether or not submitted by a party or admissible under the Federal Rules of Evidence. The court's*
15 *determination must be treated as a ruling on a question of law.*

16 The following form properly invokes the above rule and is a mandatory requirement of all those Members who litigate in
17 federal court, and especially against any government.

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>



18 Hence, those who criticize our choice of law are engaged in TREASON, conspiracy against Constitutionally protected
19 rights, violation of the separation of powers doctrine, and intend to break down the separation between God's property
20 (PRIVATE property) and Caesar's property (PUBLIC property) so they can STEAL from you.

21 **6.14 Ministry is violent or would kill others in defense of their beliefs**

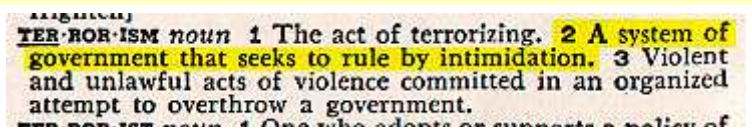
22 This ministry in no way advocates or condones violent activity. Below is an excerpt from our Disclaimer on this subject:

23 **8. APPROACH TOWARDS VIOLENCE, TERRORISM, AND HATE CRIME**

24 *This website was established to prevent terrorism, not promote it. We define any attempt to deprive anyone of*
25 *life, liberty or property without their express consent manifested in a way that only they define as an act of*
26 *terrorism. We believe that there are only two types of governments:*

- 27 1.  [Government by consent.](#)
- 28 2.  [Terrorist government.](#)





29 *Any attempt by any government to civilly govern or enforce, whether by civil law or [franchise/contract law](#)*
30 *without the express and continuing consent of those governed is an act of [terrorism](#).*



TER·RO·R·ISM noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

Original (pre-Orwellian) Definition of
the Word "Terrorism"
Funk and Wagnalls New
Practical Standard Dictionary (1946)

1 For a representation of the kind of government terrorism we oppose, see:

- 2 1.  [De Facto Government Scam, Form #05.043](#)
- 3 2. [I Want To Be A Spy](#)
- 4 <http://famguardian.org/Subjects/Crime/Humor/AshcroftSpy.mp3> (OFFSITE LINK)
- 5 3.  [The REAL Matrix](#) (OFFSITE LINK)
- 6 4.  [Devil's Advocate Movie Clip](#) (OFFSITE LINK)
- 7 5. [We Bomb for Cash](#)
- 8 6.  [How the World Works](#)

9 For a list of specific government terrorist activities we oppose, see:

10  [Ministry Introduction, Form #12.014, pp. 7-12](#)

11 THIS WEBSITE CONDEMNS ANY AND ALL VIOLENCE, VIOLENCE PLANNING, VIOLENT
12 RADICALIZATION AND OR THOUGHT CRIME, AND AS SUCH CONTAINS NO SUCH INFORMATION OR
13 LINKS TO SUCH INFORMATION

14 This website is in full compliance with [H.R. 1955](#), and [Section 318, 319](#) of the Criminal Code of Canada and
15 as such condemns and does not retain any information, plans, support, of a terrorist or violent propaganda,
16 and or radicalization nature, and does not conduct, plan, or retain any forms of violent thoughts, feelings,
17 impulses, moods, subconscious thought, primal urges, sexual cravings, hunger pains, restless leg twitches,
18 rapid eye flutters, and or skin tone blemishes which may be mistook for a pre-anger flush. All fonts, typesets,
19 font colors of a red nature are not - *NOT* to be mistaken for a angry tone or mistakenly linked to a violent
20 radicalization agenda. Source files of interviews or MP3 files are strictly those of the authors and do NOT
21 reflect the intent, mood or thoughts of the author(s) of this website.

22 This website does not enforce or support hate crimes, violent thoughts, deeds or actions against any particular
23 person(s), group, entity, government, mob, paramilitary force, intelligence agency, overpaid politician, head of
24 state, queen, dignitary, ambassador, spy, spook, soldier, bowl cook, security flunky, contractor, dog, cat or
25 mouse, Wal-Mart employee, amphibian, reptile, and or deceased entity without a PB (Physical Body).

26 [SEDM Website Disclaimer, SOURCE: <http://sedm.org/disclaimer.htm>]

27 We also don't take a position on whether people form or do not form militias. If people want to form them, that is their
28 business. Whatever actions people take as part of a militia is entirely their choice, but those actions should definitely be
29 undertaken ONLY for lawful purposes and consistent with God's law and the equal rights of ALL. People who murder or
30 injure others or take their property should go to jail, even if they claim to be "sovereign". The foundation for the formation
31 of civil government, in fact, is the right of self-defense. When people form governments, they delegate that responsibility
32 to **servants** in government.

33 We are against gun control because it destroys the equality of all "persons" by giving corrupted governments unfair
34 advantage over the governed. We should remember that historically in America, the only people who couldn't own guns
35 are slaves. Consequently, the inability to own guns and use them in our own self defense will make us slaves of corrupted
36 socialist rulers. The servant should never be greater than the master. In America, the people are the masters, and hence,
37 their servants in government should not be the only ones allowed to have guns.

38 "Most assuredly, I say to you, a servant is not greater than his master; nor is he who is sent greater than he
39 who sent him."
40 [John 13:16, Bible, NKJV]

41 "From the differences existing between feudal sovereignties and Government founded on compacts, it
42 necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation
43 or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally
44 ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the
45 Government; here, never in a single instance; our Governors are the agents of the people, and at most stand
46 in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes
47 have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in
48 the sovereignty otherwise, or in any other capacity, than as private citizens." at 472.
49 [Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472 (1794)]

1 Consistent with the above, any attempt to impute any right, authority, or privilege to any government that the people AS
2 INDIVIDUALS do not also possess is slavery and tyranny and can and should be resisted by all lawful means available.

3 **6.15 Ministry falsely claims that religious beliefs constitute a legitimate basis for refusal by** 4 **“taxpayers” to comply with the I.R.C.**

5 Another common false allegation from a corrupted DOJ and legal profession against this ministry is the following:

6 *“Ministry falsely claims that religious beliefs form a legitimate basis for refusal by “taxpayers” to comply with*
7 *specific provisions of the Internal Revenue Code. The courts have routinely held such claims as frivolous and*
8 *unenforceable.”*

9 Ministry makes no such claim. We instead agree and always have agreed that that all those lawfully occupying public
10 offices in the U.S. and not state government and serving ONLY in the District of Columbia as required by 4 U.S.C. §72 and
11 who are therefore among the few lawfully engaged in the “trade or business” excise taxable franchise per 4 U.S.C.
12 §7701(a)(26) have a legal duty to obey the I.R.C. Subtitles A through C “trade or business” franchise contract or compact,
13 regardless of their religious beliefs. This has also been affirmed by lower federal courts, although such rulings are
14 IRRELEVANT to a human being domiciled within a constitutional but not statutory “State” of the Union because there IS
15 no federal common law within states of the Union:

16 *“[T]he Supreme Court has established that uniform, mandatory participation in the Federal income tax system,*
17 *irrespective of religious belief, is a compelling governmental interest.” Adams v. Commissioner IRS, 110 T.C.*
18 *No. 13 (March 3, 1998) (citations omitted). It is beyond peradventure that the Government's interests in areas*
19 *such as national defense, public safety and the funding of public health and welfare plans are sufficiently*
20 *compelling to require general compliance with income tax laws.”*
21 *[Browne v. U.S. 22 F.Supp.2d. 309, 313 (D.Vt.,1998)]*

22 HOWEVER, we also claim that the decision to seek elected or appointed political office as a public officer and therefore
23 statutory “taxpayer” is voluntary and can be avoided by simply not volunteering. If the decision NOT to seek or occupy
24 any public office is made for religious reasons, then that choice is enforceable as a matter of right and not privilege in a
25 common law court and it is also protected by the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. Note that
26 there is no exclusion of tax suits from the RFRA:

27 *42 U.S.C.A §2000bb-1 (c) Judicial relief*

28 *A person whose religious exercise has been burdened in violation of this section may assert that violation as a*
29 *claim or defense in a judicial proceeding and obtain appropriate relief against a government. Standing to*
30 *assert a claim or defense under this section shall be governed by the general rules of standing under **article III***
31 *of the Constitution. (emphasis added)*

32 No less than the U.S. Supreme Court has also held that religious beliefs can and do form a legitimate basis for challenging
33 any provision within the Internal Revenue Code.

34 *“Of course, a taxpayer [or Citizen that is a nontaxpayer] has standing to challenge the collection of a*
35 ***specific tax assessment as unconstitutional; being forced to pay such a tax causes a real and immediate***
36 ***economic injury to the individual taxpayer.** See, e.g., Follett v. Town of McCormick, 321 U.S. 573, 64 S.Ct.*
37 *717, 88 L.Ed. 938 (1944) (invalidating tax on preaching on First Amendment grounds). (Italic emphasis by the*
38 *court bold emphasis added)”*
39 *[Hein v. Freedom From Religion Foundation, Inc., 127 S.Ct. 2553, 2563 (2007)]*

40 Therefore, if a religious belief formed the reason why someone:

- 41 1. Refused to choose a domicile or residence on federal territory within the statutory “United States”. Consequently,
42 they remained a nonresident not subject to federal jurisdiction. See:

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

- 43 2. Refused to run for or accept a public office and to therefore engage in the “trade or business”/public office franchise.
44 See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

1 . . .then we allege that no provision of the I.R.C. can or may lawfully be enforced against him or her and if they do become
2 a subject of IRS enforcement, then the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B can and may be pursued
3 as a remedy, in addition to other constitutional remedies. It is a fact that no state court or the U.S. Supreme Court has ever
4 held any of the following:

- 5 1. That one can be compelled to choose a domicile or residence anywhere or may be compelled to accept any obligation
6 associated with such POLITICAL choice.
- 7 2. That one may be compelled to occupy an elected or appointed public office in the U.S. government and thereby
8 become a statutory “taxpayer” per 26 U.S.C. §7701(a)(14).
- 9 3. That a false information return as described in 26 U.S.C. §6041(a) can lawfully be used as a federal election device to
10 in effect elect or appoint anyone into a public office without their consent.

11 Any ruling in favor of any of the above in the case of a party protected by the constitution who is not lawfully occupying
12 public office would therefore be a constitutional tort that violates the First Amendment freedom from compelled association
13 and constitutes a direct interference with the right to contract or not contract of the protected party.

14 **7 False IRS Arguments Against This Religious Ministry**

15 The following subsections contain rebuttals to frequent and false arguments made by the IRS against this ministry and
16 website. For further rebuttals of false IRS arguments and deception, see:

Rebutted Version of the IRS “*The Truth About Frivolous Tax Arguments*”, Form #08.005 available at:
<http://sedm.org/Forms/FormIndex.htm>

17 As you read the deceptive accusations, consider that both the federal courts and the IRS agree that:

- 18 1. You can’t trust anything the IRS publishes.
- 19 2. You can’t trust anything an IRS employee says.
- 20 3. Court rulings below the U.S. Supreme Court are not binding on the I.R.S. and therefore ALSO not binding on any of
21 our readers, per the concept of equal protection. Hence, they are simply IRRELEVANT and designed deliberately to
22 deceive you with what amounts to the equivalent of political propaganda. Rulings of the U.S. Tax Court and U.S.
23 District Courts are irrelevant to those who are neither domiciled on federal territory nor representing an entity
24 domiciled on federal territory as a public officer.
- 25 4. You can be fined and sanctioned both by the courts and the IRS if you disregard the above limitations.

26 Based on the above, EVERYTHING the IRS says about us is unreliable and not admissible as evidence in court BY THE
27 GOVERNMENTS OWN ADMISSION. The only thing that could possibly make it reliable is if it was signed under
28 penalty of perjury as required by 26 U.S.C. §6065, and the IRS NEVER does this. The most basic principle of evidence is
29 that only witnesses who have to risk something if they give false testimony can or should be trusted, and official, judicial,
30 and sovereign immunity illegally asserted by the I.R.S. and the government in general ensure that there is not down side to
31 flat out LYING to you, and they do it all the time. Hence, EVERYTHING THEY SAY IS FRAUD and YOU ARE A
32 DAMN FOOL IF YOU TRUST ANYTHING THEY SAY, BY THEIR OWN ADMISSION. For the amazing proof of the
33 above, right from the horse’s mouth, the government, see:

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

34 The hypocrisy of what they are doing is that we emulate their approach by providing a disclaimer that protects our materials
35 and which makes us just as unaccountable as they are, and yet they won’t allow anyone but themselves to be unaccountable
36 or respect our EQUAL right to do the same thing they are doing. Therefore, they must not be part of the government
37 because the foundation of all free government is EQUALITY of rights for all.

7.1 Ministry is anti-government

The irony of alleging that we are “anti –government” is that the people making the allegation ARE NOT, in fact, a de jure, constitutional government but instead are a private, for profit federal corporation. The American public are being systematically deceived and LIED to about the fact that we don’t have a REAL government any more. The de facto sham trust that remains seeks to maliciously and unjustly discredit and persecute those such as us who expose this deception in order to protect their illegal and criminal activities. For extensive proof of this fact, see:

1. De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>
2. Corporatization and Privatization of the Government, Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

We encourage you to submit the above documents to those who make such false allegations against us and demand that they PROVE that they are, in fact a “government” by providing a list of errata of the above and answering ALL questions at the end of the documents. Tell them that a refusal to deny constitutes an ADMISSION of the truth of everything in the above documents under Federal Rule of Civil Procedure 8(b)(6) . We guarantee you that they cannot answer the questions without contradicting either themselves or what the law says. Hence, they will admit that they are LIARS, that we are absolutely correct.

The other irony is that the so-called “agency”, the I.R.S., making such an allegation is not even part of any government and has no legislative authority to even exist. See the amazing proof for yourself:

Origins and Authority of the Internal Revenue Service, Form #05.005
<http://sedm.org/Forms/FormIndex.htm>

Our ministry is not anti-government, but rather pro SELF-government. We do not hate people, but evil. We seek to protect the requirement for consent that is the foundation of all just governments, according to the Declaration of Independence. The present de facto government DOES NOT respect this limitation and is therefore a usurper and a criminal enterprise. The Bible commands Christians to hate evil and harmful behavior, not evil people. That, in fact, is how we love our neighbor: Therefore, hate of sin but not of the sinner is a religious practice protected by the First Amendment:

*“Let us hear the conclusion of this whole matter: **Fear [respect] God and keep His commandments [laws in the Bible], for this is man’s all.** For God will bring every work into judgment, including every secret thing, whether good or evil.”*
[Ecl. 12:13-14, Bible, NKJV]

*“**The fear of the Lord is to hate evil:** Pride and arrogance and the evil way And the perverse mouth I hate.”*
[Proverbs 8:13, Bible, NKJV]

*“By humility and **fear of the Lord** are riches and honor and life.”*
[Prov. 22:4, Bible, NKJV]

*“And now, Israel, what does the Lord your God require of you, but to **fear the Lord** your God [synonymous with hate evil] , to walk in all His ways [laws in the Bible] and to love Him, to serve the Lord your God with all your heart and with all your soul, and to keep the commandments of the Lord and His statutes [laws] which I command you today for your good?”*
[Deut. 10:12-13, Bible, NKJV]

*“**You who love the Lord, hate evil!** He preserves the souls of His saints; He delivers them out of the hand of the wicked.”*
[Psalm 97:10, Bible, NKJV]

*“**An unjust man is an abomination to the righteous:** and he who is upright in the way is an abomination to the wicked.”*
[Prov 29:27, Bible, NKJV]

*“The boastful shall not stand in your sight: **You hate all workers of iniquity.**”*
[Psalm 5:5, Bible, NKJV]

*“Through Your precepts I get understanding: therefore **I hate every false way.**”*

1 [\[Psalm 119:104\]](#) , Bible, NKJV]

2 “Do not let your heart envy sinners, but be zealous for the **fear of the Lord** all the day; for surely there is a
3 hereafter, and your hope will not be cut off.”

4 [\[Prov. 23:17\]](#), Bible, NKJV]

5 “**Do I not hate them, O Lord, who hate You? And do I not loathe those who rise up against You? I hate**
6 **them with perfect hatred; I count them my enemies.**”

7 [\[Psalm 139:21-22\]](#), Bible, NKJV]

8 “**I hate and abhor lying. But I love Your law.**”

9 [\[Psalm 119:163\]](#), Bible, NKJV]

10 “**A righteous man hates lying.** But a wicked man is loathsome and comes to shame.”

11 [\[Prov. 13:5\]](#), Bible, NKJV]

12 God loves the sinner but he hates the sin. The thing He hates most is deceit in commerce. We as Christians are
13 commanded to hate the same things He hates. One of the main purposes for creating governments to begin with is to
14 PREVENT deceit in commerce that injures PRIVATE rights. It is truly ironic that governments are created to prevent
15 deceit in commerce, and yet they are the WORST perpetrators of it at this time:

16 “As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so
17 **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can
18 he expect that his devotion should be accepted; for,

19 **1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of**
20 **unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public],**
21 **which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves**
22 **in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a**
23 **wrong to our neighbour, whom God is the protector of. Men [in government] make light of such frauds, and**
24 **think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot**
25 **blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to**
26 **God, who will be the avenger of those that are defrauded by their brethren.**

27 **2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our**
28 **devotions acceptable to him: A just weight is his delight.** He himself goes by a just weight, and holds the scale
29 of judgment with an even hand, and therefore is pleased with those that are herein followers of him.

30 **A [false] balance, [whether it be in the federal courtroom or in the government or in the marketplace,]**
31 **cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God.”**

32 [\[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1\]](#)

33 We do not, however, discriminate against the government. Wickedness, deceit, and evil are found everywhere. Our
34 website exposes and provides tools to fight deceit and evil *wherever it is found*, whether the source is the government or
35 private parties. Many of our policy documents, for instance, are directed not against the government, but against private
36 parties who spread disinformation and hurt people. For instance, see following documents or references relating not to the
37 government, but to private parties:

- 38 1. [Liberty University, Section 9: Resources to Rebut Private Sector Deception and False Propaganda](#)
39 <http://sedm.org/LibertyU/LibertyU.htm>
- 40 2. [Why the Fourteenth Amendment is Not a Threat to Your Freedom](#), Form #08.015 – rebuts a very common
41 misconception of freedom advocates about the authority of the Fourteenth Amendment within the United States
42 Constitution.
43 <http://sedm.org/Forms/FormIndex.htm>
- 44 3. [Policy Document: Corruption Within Modern Christianity](#), Form #08.012-exposes falsehood propagated by both
45 clergy, pastors, and ministers within Christianity. Considering that we are a Christian ministry, it would be difficult to
46 accuse us of being hypocritical or of the “selective enforcement” so commonly engaged in by the government.
47 <http://sedm.org/Forms/FormIndex.htm>
- 48 4. [Flawed Tax Arguments to Avoid](#), Form #08.004. Sections 7 through 7.29 address flawed arguments advanced by
49 private parties other than the government.
50 <http://sedm.org/Forms/FormIndex.htm>
- 51 5. [Policy Document: UCC Redemption](#), Form #08.002

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

2 6. *Policy Document: Pete Hendrickson's "Trade or Business" Approach*, Form #08.003

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

4 7. *Policy Document: Peter Kershaw's Tax Approach*, Form #08.010

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

6 8. *Who's Who in the Freedom Community*, Form #08.009. Describes flawed or failed arguments and activities of private parties:

7 <http://famguardian.org/Subjects/Taxes/CaseStudies/WhosWho/WhosWho.htm>

8 9. *Great IRS Hoax*, Form #11.302, Section 5.7: Flawed Tax Arguments to Avoid. Describes flawed arguments of many private parties other than the government.

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

12 The government has never contacted us to thank us for making a ministry out of teaching people what the law says and helping them obey it, even though this obviously should have the practical effect of reducing their enforcement budget and making their job easier, if they took it seriously, of course, which they don't. The reason is obvious:

- 15 1. They don't want people reading or following the law. If everyone learned and obeyed the law, there would be almost no "taxpayers" and the government would have to drastically cut its spending and leave people alone.
- 16 2. They would rather enforce public policy disguised to "look" like law than what the law actually says.

18 ***"Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; **the Lord our God shall cut them off.**"***
19
20
21
22 [Psalm 94:20-23, Bible, NKJV]

23 3. They love money more than they love justice or fulfilling the purpose of their creation, which is protecting your private property from involuntary conversion into "public property". In that sense, they have become a predator and a mafia "protection racket" rather than a "protector". The only thing the courts protect now are the unlawful deeds of the government's own de facto usurpers who have hijacked the public trust for personal gain and made it into a sham trust:

27 *"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."*
28
29 [1 Tim. 6:10, Bible, NKJV]

30 4. They want to create a state-sponsored religion, which is any system of beliefs unsupported by evidence and which results in the worship of the government as a pagan deity and a "superior being". What people "think" the I.R.C. requires (public policy) rather than what it actually says then becomes the method to collect tithes to their "Church of Socialism". Federal courts are state church buildings and the judges in them are priests of a civil religion. Attorneys are the "deacons" of this state-sponsored church who collect the tithes. See:

31 *Socialism: The New American Civil Religion*, Form #05.016

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

35 Below are some examples from our website demonstrating a sincere intention to be balanced, to rebuke and fight evil wherever it is found, and to not discriminate against or be biased toward government:

37 1. SEDM Member Agreement, Form #01.001, Section 1.1: My status and standing, Item 5:

38 *In joining the ministry by the above methods, I declare that:*

39 [. . .]

40 *5. I am NOT ANTI-government, but rather pro SELF-government under the authority of only God's laws. I regard this as an essential element of my religious practices and beliefs.*

41 [SOURCE: SEDM Member Agreement, Form #01.001, Section 1.1: My status and standing;
42 <http://sedm.org/Forms/FormIndex.htm>]
43

44 2. SEDM About Us Page, Section 1: What and Who are We?:

1 **We are not "tax protesters", "tax defiers", or "tax deniers". As a matter of fact, you can't even become a**
2 **Member of our ministry if you fit this description.** We do not challenge the lawfulness or Constitutionality of
3 any part of the Internal Revenue Code or any state revenue code and we believe that these codes are completely
4 Constitutional as written. HOWEVER, we also believe that the way they are willfully MISREPRESENTED to
5 the American public, and the way they are MALADMINISTERED by the IRS and state revenue agencies are
6 willfully and maliciously deceptive and in many cases grossly illegal and injurious. If these revenue codes were
7 truthfully represented and faithfully administered completely consistent with what they say and more
8 importantly, their legislative intent and the Constitution, then we believe that there would be almost NO
9 "taxpayers". The only reason there are "taxpayers", is because most Americans have been maliciously and
10 deliberately deceived by public servants about their true nature and the very limited audience of people who are
11 their only proper subject. **Our enemy is not the government or the IRS or even taxes, but instead is:**

12 1. Legal ignorance on the part of Americans that allows public servants to abuse their authority and violate the
13 law. We have met the enemy, and it is our own ignorance of the law.

14 "One who turns his ear from hearing the law [God's law or man's law], even his prayer
15 is an abomination."
16 [[Prov. 28:9](#), Bible, NKJV]

17 "But this crowd that does not know [and quote and follow and use] the law is accursed."
18 [[John 7:49](#), Bible, NKJV]]

19 "Salvation is far from the wicked, For they do not seek Your statutes."
20 [[Psalm 119:155](#), Bible, NKJV]

21 "Every man is supposed to know the law. A party who makes a contract [or enters into a
22 [franchise](#), which is also a contract] with an officer [of the government] without having it
23 reduced to writing is knowingly accessory to a violation of duty on his part. Such a party
24 aids in the violation of the law."
25 [[Clark v. United States](#), 95 U.S. 539 (1877)]

26 2. The abuse of [presumption](#) to injure the rights of sovereign Americans, in violation of due process of law and
27 God's law found in [Numbers 15:30](#) (NKJV). Much of this presumption is compelled by the government by
28 willfully dumbing-down the average Americans about legal subjects in the public (government) schools. This
29 makes the legal profession into essentially a "priesthood" and a pagan "religion" that the average American
30 blindly worships and obeys, without ever questioning authority. It is a supreme injustice to proceed against a
31 person without every conclusion being based ONLY on fact and not presumption, opinion, or belief.

32 "But the person who does anything presumptuously, whether he is native-born or a
33 stranger, that one brings reproach on the LORD, and he shall be cut off from among his
34 people."
35 [[Numbers 15:30](#), Bible, NKJV]

36
37 "Due Process: [. . .] If any question of fact or liability be conclusively be presumed
38 [rather than proven with evidence] against him, this is not due process of law."
39 [[Black's Law Dictionary](#), Sixth Edition, p. 500]

40
41 (1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive
42 presumption may be defeated where its application would impair a party's
43 constitutionally-protected liberty or property interests. In such cases, conclusive
44 presumptions have been held to violate a party's due process and equal protection
45 rights. [[Vlandis v. Kline](#) (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; [Cleveland Bd.](#)
46 [of Ed. v. LaFleur](#) (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under
47 Illinois law that unmarried fathers are unfit violates process]
48 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence](#), paragraph 8:4993, page
49 [8K-34](#)]

50 See the following for a detailed article on this scam and sin:

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

51 3. Public servants deceiving the public by portraying "Private Law" as "Public Law". Click on the link below
52 for an article on this subject:
53 <http://sedm.org/Forms/MemLaw/Consent.pdf>

1 4. Public servants refusing to acknowledge the requirement for consent in all human interactions. Click on the
2 link below for an article on this subject:

3 <http://sedm.org/Forms/MemLaw/Consent.pdf>

4 5. Willful omissions from the IRS website and publications that keep the public from hearing the whole truth.
5 The problem is not what these sources say, but what they DON'T say. The [Great IRS Hoax](#) contains over 2,000
6 pages of facts that neither the IRS nor any one in government is willing to reveal to you because it would
7 destroy the gravy train of plunder that pays their bloated salaries and fat retirement in violation of [18 U.S.C.](#)
8 [§208](#).

9 6. The use of "words of art" to deceive the people in both government publications and the law itself. Click on
10 the link below for examples:

11 <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>

12 7. The lack of "equal protection of the law" in courts of justice relating to the statements and actions of public
13 servants, whereby the IRS doesn't have to assume responsibility for its statements and actions, and yet persons
14 who fill out tax forms can be thrown in jail and prosecuted for fraud if they emulate the IRS by being just as
15 careless. This also includes "selective enforcement", where the DOJ positively refuses to prosecute submitters
16 of [false information returns](#) but spends a disproportionate share of its resources prosecuting false income tax
17 returns. They do this because they are more interested in STEALING your money than in justice. See:


18 7.1 Federal Courts and IRS' Own IRM Say IRS is NOT RESPONSIBLE for its actions or its words or
19 following its own internal procedures



20 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

21 7.2 Requirement for Equal Protection and Equal Treatment, Form #05.033

22 <http://sedm.org/Forms/MemLaw/EqualProtection.pdf>

23 8. Abuses of franchises that undermine the protection of private rights by the government and the courts:

24 8.1 Offering or enforcing NATIONAL franchises within states of the Union or outside of the federal territory
25 and federal domiciliaries that they are limited to. This results in a destruction of the  [separation of](#)
26 [powers](#).

27 8.2 Enforcing franchises, such as a " [trade or business](#)" without requiring explicit written consent in some
28 form, such as the issuance and voluntary signing of an application for a license.  [Click here](#) for
29 details.

30 8.3. [Forcing non-franchisees into franchise courts against their consent](#). This is a violation of the Fifth
31 Amendment takings clause and the prohibition against eminent domain.


32 8.4 Refusing to satisfy the burden of proof upon government opponents in a franchise court that the owner of
33 the property subject to the dispute VOLUNTARILY donated it to a public use, public purpose, and public
34 office. In other words, that all property is PRIVATE until it is [proven on the record with evidence](#) that
35 the owner EXPRESSLY AND VOLUNTARILY DONATED it to PUBLIC use and thereby made it subject
36 to government jurisdiction.

37 8.5 Abusing sovereign immunity to protect franchise administrators such as the IRS from [illegal enforcement](#)
38 [of the franchise against non-franchisees](#). All franchises are PRIVATE rather than GOVERNMENTAL in
39 nature and governments who offer them drop down to the level of ordinary persons when they offer
40 them.

41 8.6 Refusing to provide a way to quit franchises or hiding forms for doing so.

42 8.7 PRESUMING or pretending like there is no such thing as a non-franchisee or non-taxpayer or that
43 EVERYONE is a statutory "taxpayer". This compels people to contract with the government and
44 interferes with their First Amendment right to legally and politically associate. See [Your Exclusive Right](#)
45 [to Declare or Establish Your Civil Status, Form #13.008](#).

46 8.8 Attorney licensing, which destroys the integrity of the legal profession in its role as a check and balance
47 when the government or especially the judiciary becomes corrupt as it is now.

48 8.9 Abuse of the federal income tax system, which is a franchise and an excise, to bribe states of the Union to
49 give up their sovereignty, act like federal "States" and territories, and accept what amounts to federal
50 bribes to disrespect the rights or those under their care and protection.  [Click here](#) for details.

51 See the following for details on the above abuses:

[Government Instituted Slavery Using Franchises, Form #05.030](#)

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

52 9. Efforts to destroy the separation of powers that is the main protection for our liberties. This results in
53 abuses of the Court system for political, rather than legal, purposes (politicization of the courts). All of the
54 federal courts we have now are Article IV, territorial courts that are part of the Legislative, rather than Judicial
55 Branch of the government. As such, there is no separation of powers and nothing but tyranny can result. See
56 the following for proof of this destruction:

57 9.1 [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#)- shows how lying, thieving
58 public servants have systematically destroyed the separation of powers since the founding of this country

- 1 9.2 [What Happened to Justice?](#) -book which proves that we have no Judicial Branch within the federal
2 government, and that all the existing federal courts are acting in an Article IV territorial capacity as
3 part of the Legislative, rather than Judicial, branch of the government.
4 9.3 [How Scoundrels Corrupted Our Republican Form of Government](#)-brief overview of how the separation
5 of powers has been systematically destroyed

6 10. The abuse of the government's power to tax in order to transfer wealth between private individuals, which
7 makes the government into a thief and a Robinhood. This includes:

- 8 10.1 Enforcing the tax laws against other than "public officers" of the government. 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>](#)

- 9 10.2 Offering government "benefits" of any kind to anyone who does not ALREADY work for the
10 government. See:

[The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>](#)

11 11. Corruption of our monetary system that allows the government to:

- 12 11.1 Counterfeit while denying to all others the right, thus creating an unconstitutional "Title of Nobility" for
13 itself and making itself into a pagan deity, and denying the equal protection to all that is the foundation
14 of the Constitution.
15 11.2 STEAL from the American people by diluting the value of money already into circulation.
16 11.3 Exercise undue control banks and financial institutions that causes them to effectively become federal
17 employment recruiters for the federal government by compelling use of government identifying numbers
18 for those pursuing accounts or loans.

19 See the following for details on the above SCAMS:

[The Money Scam, Form #05.041](#)

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

20 12. Active interference with [common law remedies](#) for the protection of PRIVATE rights from abuse by
21 government actors. Governments are established exclusively to protect PRIVATE rights and PRIVATE property. Any attempt
22 to undermine such rights without the express written consent of the owner in each case is not only NOT a classical
23 "government" function, but is an ANTI-government function that amounts to a MAFIA "protection racket". This includes but
24 is not limited to:

- 25 12.1 Refusing to recognize or protect PRIVATE property or PRIVATE rights, the essence of which is the
26 RIGHT TO EXCLUDE anyone and everyone from using or benefitting from the use of the property.
27 12.2 PRESUMING that "a government OF THE PEOPLE, BY THE PEOPLE, and FOR THE PEOPLE" is a
28 government in which everyone is a [public officer](#).
29 12.3 Refusing to recognize or allow constitutional remedies and instead substituting STATUTORY remedies
30 available only to [public officers](#).
31 12.4 [Forcing non-franchisees into franchise courts against their consent](#). This is a violation of the Fifth
32 Amendment takings clause and the prohibition against eminent domain.
33 12.5 Interfering with introduction of evidence that the court or forum is ONLY allowed to hear disputes
34 involving [public officers in the government](#).
35 12.6 Refusing to satisfy the burden of proof upon government opponents in a franchise court that the owner
36 of the property subject to the dispute VOLUNTARILY donated it to a public use, public purpose, and
37 public office. In other words, that all property is PRIVATE until it is proven on the record with evidence
38 that the owner EXPRESSLY AND VOLUNTARILY DONATED it to PUBLIC use and thereby made it
39 subject to government jurisdiction.
40 12.7 PRESUMING or ASSUMING that the ownership of the property subject to dispute is QUALITIFIED
41 rather than ABSOLUTE and that the party the ownership is shared with is the government.
42 12.8 Allowing government "benefit" recipients to be decision makers in cases involving PRIVATE rights.
43 This is a denial of a republican form of government, which is founded on impartial decision makers. See
44 [Sinking Fund Cases, 99 U.S. 700 \(1878\)](#).
45 12.9 Interfering with or sanctioning litigants who insist on discussing the laws that have been violated in the
46 courtroom or prohibiting jurists from reading the laws in question or accessing the law library in the
47 courthouse while serving as jurists. This transforms a society of law into a society of men and allows the
48 judge to substitute HIS will in place of what the law expressly requires.
49 12.10 Abusing sovereign immunity to protect franchise administrators such as the IRS from [illegal](#)
50 [enforcement of the franchise against non-franchisees](#). All franchises are PRIVATE rather than
51 GOVERNMENTAL in nature and governments who offer them drop down to the level of ordinary
52 persons when they offer them.
53 12.11 Illegally and unconstitutionally invoking the Declaratory Judgments Act or the Anti-Injunction Act as
54 an excuse to NOT protect PRIVATE rights from government interference in the case of EXCLUSIVELY
55 PRIVATE [people who are NOT statutory "taxpayers"](#). See [Flawed Tax Arguments to Avoid, Form](#)
56 [#08.004, Sections 6.10 and 6.11](#).
57 12.12 PRESUMING or pretending like there is no such thing as a non-franchisee or non-taxpayer or that
58 EVERYONE is a statutory "taxpayer". This compels people to contract with the government and

interferes with their First Amendment right to legally and politically associate. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).

12.13 Offering or enforcing NATIONAL franchises within states of the Union or outside of the federal territory and federal domiciliaries that they are limited to. See [Government Instituted Slavery Using Franchises, Form #05.030](#).

12.14 Refusing to provide a way to quit franchises or hiding forms for doing so.

12.15 Interfering with ways to change or correct your citizenship or statutory status in government records. That "status" is the "res" to which all franchise rights attach, usually ILLEGALLY.

[SOURCE: SEDM About Us Page, Section 1: What and Who are We?; <http://sedm.org/Ministry/AboutUs.htm>]

3. SEDM About Us Page, Section 10: Relationship to Government

10. Relationship to Government

"Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men—as free, yet not using liberty as a cloak for vice, but as bondservants of God. **Honor all people. Love the brotherhood. Fear God. Honor the king.**"
[1 Peter 2:13-17, Bible, NKJV]

Visit [Section 9 of our Disclaimer Page](#) for a description of why this fellowship and ministry is against hate speech, hate crime, and violence. We are a peaceful group which respects, advocates, subsidizes, and even protects all lawful exercises of governmental power consistent with the state and federal constitutions, enacted law, and the constitutions and laws of any private group of people that wants to divorce the state and form their own private self-government.


We are not against government. In fact, we love the whole notion of government so much that we want to form our own government and to do it consistent with the original de jure constitutions and laws that began this country. The Declaration of Independence says that when the government we have becomes tyrannical, it is our right and even our DUTY to form our own competing and better government.

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -- **That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.**"
[Declaration of Independence]

The Declaration of Independence makes it the DUTY of all Americans to divorce any government that becomes wasteful or abusive and provide a better and competing alternative. We The People cannot delegate an authority to the government to "govern" that they themselves do not also have. They have a right to withhold that delegation of authority and domiciliary allegiance, form their own civil government, and shift their domicile and allegiance, and tax money to that government. We believe this option is the only way to peacefully restore choice, competition, accountability, and efficiency to government. If capitalism and competition keeps the economy healthy on the private side, there is no reason that it can't work in government as well. Any effort to restrict choice or perpetuate a monopoly on protection by a specific government is an effort to enslave and oppress the people. Below is the blueprint for accomplishing that transformation:

-  [Self Government Federation: Articles of Confederation, Form #13.002](#)


[...]

See our memorandum of law entitled " [Requirement for Consent](#)" for further details on the explicit, informed, deliberate requirement for written consent in all free governments, and ESPECIALLY in the context of taxation and [commerce](#). God commands us to hate evil, and if deceit in [commerce](#) is what He hates most, then we as Christians are to act and do similarly by exposing, opposing, and fixing it. We can't love God and not hate His opposite or His complete absence, which is what evil is. We can't love our neighbor as God commands in [Gal. 5:14](#) and not hate the actions of a dishonest and covetous public servant who willfully and intentionally deceives, robs, and hurts our neighbor with no demonstrated lawful authority and no concern for even what the law says on the subject. We can't hypocritically go out and invade other countries like Iraq and Afghanistan on the pretense that we are fighting [terrorism](#) and defending "freedom" (what a joke!) and still

1 have a [group of terrorist public servants](#) running our own government here at home that completely disrespects
2 and tries to hide the requirement for explicit consent of the people in every aspect of governance and taxation.
3 If you want some examples of how our public dis-servants chronically and willfully violate and hide and avoid
4 the requirement for informed consent, read [Great IRS Hoax](#) sections 4.3.2 through 4.3.2.9. That is NOT [equal](#)
5 [protection](#) of the laws: It's tyranny and terrorism cleverly and deceitfully and willfully disguised as government
6 benevolence!

7 **TER·RO·R·ISM** noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

8 Original (pre-Orwellian) Definition of the Word "Terrorism"
9 Funk and Wagnalls New Practical Standard Dictionary (1946)

10 Our troops might be better utilized by fighting federal government terrorism (and [democracy](#) instead of
11 [republicanism](#)) emanating from the [District of Columbia](#), not Iraq.  [Hate of evil \(but not people\)](#)
12 [perpetrated by public servants who are violating our Constitution, federal law, and God's law IS a family and](#)
13 [even a Christian value.](#)

14 "And now, Israel, what does the Lord your God require of you, but to fear the Lord
15 your God [synonymous with hate evil], to walk in all His ways [laws in the Bible] and
16 to love Him, to serve the Lord your God with all your heart and with all your soul, and
17 to keep the commandments of the Lord and His statutes [laws] which I command you
18 today for your good?"
19 [[Deut. 10:12-13](#), Bible, NKJV]

20 "You who love the Lord, hate evil! He preserves the souls of His saints; He delivers them
21 out of the hand of the wicked."
22 [[Psalm 97:10](#), Bible, NKJV]

23 "An unjust man is an abomination to the righteous: and he who is upright in the way is
24 an abomination to the wicked."
25 [[Prov 29:27](#), Bible, NKJV]

26 "The boastful shall not stand in your sight: You hate all workers of iniquity."
27 [[Psalm 5:5](#), Bible, NKJV]

28 "Through Your precepts I get understanding: therefore I hate every false way."
29 [[Psalm 119:104](#), Bible, NKJV]

30 "Let us hear the conclusion of this whole matter: Fear [respect] God and keep His
31 commandments [laws in the Bible], for this is man's all. For God will bring every work
32 into judgment, including every secret thing, whether good or evil."
33 [[Eccl. 12:13-14](#), Bible, NKJV]

34 "By humility and fear of the Lord are riches and honor and life."
35 [[Prov. 22:4](#), Bible, NKJV]

36 "The fear of the Lord is to hate evil; Pride and arrogance and the evil way And the
37 perverse mouth I hate."
38 [[Proverbs 8:13](#), Bible, NKJV]

39 "Do not let your heart envy sinners, but be zealous for the fear of the Lord all the day;
40 for surely there is a hereafter, and your hope will not be cut off."
41 [[Prov. 23:17](#), Bible, NKJV]

42 "Do I not hate them, O Lord, who hate You? And do I not loathe those who rise up
43 against You? I hate them with perfect hatred; I count them my enemies."
44 [[Psalm 139:21-22](#), Bible, NKJV]

45 "I hate and abhor lying, But I love Your law."
46 [[Psalm 119:163](#), Bible, NKJV]

47 "A righteous man hates lying, But a wicked man is loathsome and comes to shame."
48 [[Prov. 13:5](#), Bible, NKJV]

"Hate of evil" is the essence of morality and morality is the essence of religion. A religion without "hate of evil" is not a religion at all, but a vain social club. God hates the sin but He loves the sinner and we are commanded to be like God. Obedience to [God's law](#) by "hating evil", in fact, is the essence of what "religious practice" means and the essence of what the [First Amendment's](#) "free exercise" clause was intended to protect. Consequently, HATE of evil, in fact, is a protected religious practice under the [First Amendment](#) and the essence of how we worship, reverence, respect, and obey our mighty God, according to the Bible. "Hating evil" is the essence of what is called "[police powers](#)" in the legal field. Police powers are the essence and authority for all earthly laws and the reason why people create governments to begin with: the desire for protection. "[Hating evil](#)", in fact, is what governments, the police, and the justice system have made a profession out of. [If they, as our servants can do it, then we as the sovereigns and their Masters can do it.](#)

Anyone who criticizes the Christian virtue of "hating evil" is basically saying that we shouldn't have law, civil government, or law enforcement and that we shouldn't have religion at all. Indirectly, they are promoting anarchy and lawlessness. They are also saying that the Constitution contradicts itself and is redundant and unnecessary, because the sovereign People ("We the People") cannot delegate to government through a written Constitution an authority called "[police powers](#)" that they themselves don't have as individuals! Those who slander Christians for trying to hate evil are also biased and prejudiced, if they are going to say that atheists in government can "hate evil" under man's law while Christians can't hate evil under [God's law](#). That is not "equal protection of the laws", but anarchy and prejudice and hate deceptively disguised as an altruistic pursuit of "civil rights". It is a devious way to rebel against [God's Holy moral laws](#) by interfering with their enforcement. It is mutiny against God that will ultimately land all of its followers in HELL.

"Then I saw a great white throne and Him who sat on it, from whose face the earth and the heaven fled away. And there was found no place for them. And I saw the dead, small and great, standing before God, and books were opened. And another book was opened, which is the Book of Life. And the dead were judged according to their works, by the things which were written in the books. The sea gave up the dead who were in it, and Death and Hades delivered up the dead who were in them. And they were judged, each one according to his works. Then Death and Hades were cast into the lake of fire. This is the second death. **And anyone not found written in the Book of Life was cast into the lake of fire.**"
[[Rev. 20:11-15](#), Bible, NKJV]

A society without "hate of evil" is like a body without an immune system, and our society right now has AIDS. Our society is dying and self-destructing because of complacency towards evil in our government, which is AIDS. A corrupted tax system is simply one of many symptoms of this pernicious disease that afflicts us.

"The true danger is when liberty is nibbled away, for expedients, and by parts ... the only thing necessary for evil to triumph is for good men to do nothing [or to trust dishonest or deceitful public servants to do the right thing]."
[Edmund Burke]

"...**the greatest menace to freedom is an inert [passive and uneducated] people [who refuse, as jurists and voters and active citizens, to expose and punish evil in our government]**"
[Whitney v. California, [274 U.S. 357](#) (1927)]

"The [violence](#) of the wicked will destroy them [a free people] because they refuse to do [justice](#) [by exposing, rebuking, and resisting, and punishing evil]."
[[Prov. 21:7](#), [Micah 6:8](#)]

"Therefore submit to God. **Resist the devil [in our government] and he will flee from you.**"
[[James 4:7](#), Bible, NKJV]

[SOURCE: SEDM About Us Page, Section 10: Relationship to Government, <http://sedm.org/Ministry/AboutUs.htm>]

7.2 **Ministry advocates illegal activity**

The following resources on our website contradict such an allegation:

1. SEDM About Us Page, Section 8: Prohibited Activities

15. Prohibited Activities

1 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
2 are authorized to involve themselves in any of the following activities, because they are of questionable
3 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
4 they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also
5 agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any
6 time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry
7 materials for any of the following purposes.

8 [. . .]

9 3. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud.

10 [SOURCE: SEDM About Us Page, Section 8: Prohibited Activities; <http://sedm.org/Ministry/AboutUs.htm>]

11 2. SEDM About Us Page, Section 15: Intended/Authorized Audience

12 15. Intended/Authorized Audience

13 [. . .]

14 If you meet any of the following criteria, then you should not be using this website and instead should consult
15 <http://www.irs.gov> for educational materials:

- 16 1. Have used or intend to use any of our materials or services to engage in any one or more of the [Prohibited](#)
17 [Activities identified in section 8 of this page](#).
- 18 2. Those who do not consent unconditionally to all the terms of our [Member Agreement, Form #01.001](#) or are
19 [Members in Bad Standing](#).

20 [SOURCE: SEDM About Us Page, Section 15: Intended/Authorized Audience,
21 <http://sedm.org/Ministry/AboutUs.htm>]

22 3. SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities

23 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
24 are authorized to involve themselves in any of the following activities, because they are of questionable
25 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
26 they in fact are not. Pursuant to the [SEDM Member Agreement](#), Fellowship Members also agree never to use
27 any of the Ministry materials or services for an unlawful purpose, and agree never at any time to solicit the
28 Ministry to engage in any of the following specifically prohibited activities or use Ministry materials for any of
29 the following purposes.

30 [. . .]

31 3. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud.

32 [SOURCE: [SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities](#);
33 <http://sedm.org/Forms/FormIndex.htm>]

34 4. SEDM Response Letter Frequently Asked Questions Page, Question #22:

35 22. Is there anything criminal or illegal about using your response letters?

36 The [First Amendment](#) to the Constitution of the United States of America guarantees us a right to Petition our
37 Government for a redress of grievances, which in this case are illegal or unconstitutional enforcement actions
38 against parties who are "[nontaxpayers](#)" not subject to the Internal Revenue Code and who have no legal "duty"
39 to pay any monies to either the state or federal governments. Below is a link to an exhaustive legal analysis of
40 our inalienable right to Petition our government for a redress of grievances and illegal or unconstitutional
41 activities:

42  [Statement of Facts and Beliefs Regarding the Right to Petition the Government for a Redress of Grievances](#)
43 (OFFSITE LINK)



44 Below is what federal courts have said on the subject of making the exercise of a Constitutional right into a
45 crime:


1 "The claim and exercise of a constitutional right cannot be converted into a crime."
2 [Miller v. U.S., 230 F. 486, at 489]

3 "It is an unconstitutional deprivation of due process for the government to penalize a
4 person merely because he has exercised a protected statutory or constitutional right.
5 United States v. Goodwin, [457 U.S. 368](#), 372 , 102 S.Ct. 2485, 2488, 73 L.Ed.2d. 74
6 (1982)."
7 [People of Territory of Guam v. Fegurgur, 800 F.2d. 1470 (9th Cir. 1986)]

8 "Due process of law is violated when the government vindictively attempts to penalize a
9 person for exercising a protected statutory or constitutional right."
10 [United States v. Conkins, 9 F.3d. 1377, 1382 (9th Cir. 1993)]

11 Furthermore, the [First Amendment](#) also guarantees us a right to assemble, and especially in the preparation of
12 such Petitions. That means that you have a protected Constitutional right to request education or help in
13 preparing such a Petition. That very situation, in fact, is the reason for existence of this ministry. Even if the
14 Petition is wrong, it still cannot be a crime to Petition. To suggest otherwise is to suggest that:

- 15 1. The authority of law can be used to interfere with its own enforcement. This is an absurdity.
- 16 2. Anyone can be thrown in jail at any time just for having wrong opinions or an inadequate education, which
17 clearly would violate the [First Amendment](#). The [Federal Rules of Civil Procedure, Rule 11\(c\)\(2\)\(A\)](#), in
18 fact, prohibit judges from sanctioning parties who have made a frivolous legal argument, because this
19 would constitute an interference with political activity which is beyond the reach of any court.
- 20 3. The Courts have the authority to interfere with "political activity" and political speech. This is a violation of
21 the  [Separation of Powers Doctrine](#), which says that Courts of justice may not lawfully involve
22 themselves in "political questions".  [Click here](#) for an article on "Political Jurisdiction" that thoroughly
23 examines this corruption of our de jure government.
- 24 4. We have no [separation of powers](#) (OFFSITE LINK) and judges are part of the Executive Branch, not the
25 Judicial Branch. [Click here](#) (OFFSITE LINK) for an article on the separation of powers doctrine.

26 Here is what the U.S. Supreme Court said on this subject about the government's authority to interfere with
27 free, non-commercial speech.  [Click here](#) for an additional article on "[commercial speech](#)":

28 "This court has not yet fixed the standard by which to determine when a danger shall be
29 deemed clear; how remote the danger may be and yet be deemed present; and what
30 degree of evil shall be deemed sufficiently substantial to justify resort to abridgment of
31 free speech and assembly as the means of protection. To reach sound conclusions on
32 these matters, we must bear in mind why a state is, ordinarily, denied the power to
33 prohibit dissemination of social, economic and political doctrine which a vast majority of
34 its citizens believes to be false and fraught with evil consequence. [274 U.S. 357, 375]
35 Those who won our independence believed that the final end of the state was to make men
36 free to develop their faculties, and that in its government the deliberative forces should
37 prevail over the arbitrary. They valued liberty both as an end and as a means. They
38 believed liberty to be the secret of happiness and courage to be the secret of liberty. They
39 believed that freedom to think as you will and to speak [and educate] as you think are
40 means indispensable to the discovery and spread of political truth; that without free
41 speech and assembly discussion would be futile; that with them, discussion affords
42 ordinarily adequate protection against the dissemination of noxious doctrine; that **the**
43 **greatest menace to freedom is an inert people; that public discussion [and education] is**
44 **a political duty; and that this should be a fundamental principle of the American**
45 **government.** 3 They recognized the risks to which all human institutions are subject. But
46 they knew that order cannot be secured merely through fear of punishment for its
47 infraction; that it is hazardous to discourage thought, hope and imagination; that fear
48 breeds repression; that repression breeds hate; that hate menaces stable government;
49 that the path of safety lies in the opportunity to discuss [and educate other people
50 about] freely supposed [grievances and proposed remedies](#); and that the fitting remedy
51 for evil counsels is good ones. Believing in the power of reason as applied through
52 public discussion, they eschewed silence [274 U.S. 357, 376] coerced by law [or the
53 IRS]-the argument of force in its worst form. Recognizing the occasional tyrannies of
54 governing majorities, they amended the Constitution so that free speech and assembly
55 should be guaranteed."
56 [Whitney v. California, [274 U.S. 357](#) (1927)]

57 Another purpose of our response letters is to point out violations of the law and the Constitution by public
58 servants, and the deception, unequal protection (hypocrisy), and tyranny that facilitates them. On this subject,
59 the Supreme Court has ruled the following, in support of this goal:

1 "In the First Amendment, the Founding Fathers gave the free press the protection it must
2 have to fulfill its essential role in our democracy. The press [and this religious ministry]
3 was to serve the governed, not the governors. The Government's power to censor the
4 press was abolished so that the press would remain forever free to censure the
5 Government. The press was protected so that it could bare the secrets of government
6 and inform the people. Only a free and unrestrained press can effectively expose
7 deception in government. And paramount among the responsibilities of a free press is
8 the duty to prevent any part of the government from deceiving the people and sending
9 them off to distant lands to die of foreign fevers and foreign shot and shell. In my view,
10 far from deserving condemnation for their courageous reporting, the New York Times,
11 the Washington Post, and other newspapers should be commended for serving the
12 purpose that the Founding Fathers saw so clearly. In revealing the workings of
13 government that led to the Vietnam war, the newspapers nobly did precisely that which
14 the Founders hoped and trusted they would do."
15 [New York Times Co. v. United States, 403 U.S. 713 (1970)]

16 The First Continental Congress was even more bold in approaching this situation. Below
17 is what they said on this subject, when they were protesting the imposition of taxation
18 without representation by the British in the original colonies:

19 "If money is wanted by Rulers who have in any manner oppressed the people, they may
20 retain it until their grievances are redressed, and thus peaceably procure relief, without
21 trusting to despised petitions or disturbing the public tranquility."
22 [Continental Congress, 1774; Am. Pol., 233; [Journals of the Continental Congress,](#)
23 [October 26, 1774](#)]

24 In addition to the above, a major goal of our response letters is to prevent and prosecute unlawful activities by
25 others, such as those submitting false information returns. Any attempt by federal employees and officers to
26 interfere with creating or sending our response letters therefore constitutes obstructing justice, in criminal
27 violation of [18 U.S.C. §§1505](#) and [1510](#).

28 [SOURCE: SEDM Response Letter Frequently Asked Questions Page, Question #22;
29 <http://sedm.org/SampleLetters/RespLtrFAQ.htm>]

30 **7.3 Ministry website contains false information**

31 It is literally impossible for anything on the ministry website to be truthfully characterized as either false or fraudulent.

- 32 1. We identify everything on our website as religious and political beliefs and speech that are NOT factual or actionable
- 33 or admissible as evidence pursuant to Federal Rule of Evidence 610.
- 34 2. The characterization of speech is up to the speaker and not the audience. The essence of "owning" speech or being
- 35 responsible for it is the right to classify its nature and significance.
- 36 3. We tell everyone that they are not allowed to rely on what we say and should verify absolutely everything themselves.
- 37 4. We specifically identify not what we say is reliable but what the government itself says you can rely upon in forming a
- 38 "reasonable belief" about your tax obligations, and nothing that either we say or the IRS says is in that list:

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

39 In support of the above conclusions, see the following resources on our website:

- 40 1. SEDM Website Disclaimer, Section 1: Introduction

41 **I. INTRODUCTION**

42 *The content of this page supersedes and is controlling over:*

- 43 1. Every other page, file, electronic book, video, or audio available on this website.
- 44 2. Every communication with, to, or about any fellowship officer or member.
- 45 3. Every service offered by this website.
- 46 4. Every dispute in any court relating to materials or services available through this website or from any
- 47 ministry officer.

48 *We take our job of educating and informing the public very seriously. Every possible human effort has*
49 *therefore been made to ensure that the information available through this website is truthful, accurate, and*

1 consistent with prevailing law. However, all information contained on this website in its entirety, along with
2 any communications with, to, or about the author(s), website administrator, and owner(s) constitute religious
3 and political speech and beliefs, and not facts. As such, nothing on this website is susceptible to being false,
4 misleading, or legally "actionable" in any manner. Because everything on this website and all communications
5 associated with it are religious and political speech and beliefs, none of it is admissible in any court of law
6 pursuant to [F.R.E. 610](#) unless accompanied by an affidavit from a specific person attesting to its truthfulness
7 and accuracy. Nothing here can be classified as fact without violating the [First Amendment](#) rights of the
8 publishers and author(s). It is provided for worship, education, enlightenment, and entertainment and for no
9 other purpose. Any other use is an unauthorized use for which the author(s), website administrator(s), and
10 owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any
11 use beyond reading, education, and entertainment.

12 There are only three exceptions to the above paragraph, which are that the following information are both
13 FACT and ARE admissible as evidence in their entirety in any court of law because they must be admissible as
14 evidence in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted
15 government.

- 16 1. This Disclaimer page available at <http://sedm.org/disclaimer.htm>
- 17 2. [Member Agreement, Form #01.001](#) available at:
18 <http://sedm.org/Membership/MemberAgreement.htm>
- 19 3. [SEDM Articles of Mission, Form #01.004](#) available at:
20 <http://sedm.org/Ministry/SEDMArticlesPublic.pdf>

21 This technique of making information provided herein opinions that are nonfactual and nonactionable is exactly
22 the same approach as the government uses towards its own legal or tax publications, advice, and websites. If
23 you don't like this disclaimer, then please direct your dissatisfaction at the government, because they started
24 this problem and we're just emulating their behavior. For proof, see:

25  [Reasonable Belief About Income Tax Liability, Form #05.007](#)

26 The purpose of this disclaimer is not to undermine the credibility or accuracy of this ministry or website, but
27 primarily to prevent retaliation from government caused by our commitment to exposing massive and ongoing
28 illegal government activities. Such persecution and retaliation has been prevalent in the past and is likely to
29 continue without this disclaimer.

30 "When the wicked arise, men hide themselves;
31 But when they perish, the righteous increase."
32 [Prov. 28:28, Bible, NKJV]

33 "A prudent man foresees evil and hides himself,
34 But the simple pass on and are punished."
35 [Prov. 22:3, Bible, NKJV]

36 "A prudent man foresees evil and hides himself; The simple pass on and are punished."
37 [Prov. 27:12, Bible, NKJV]

38 "The simple believes every word,
39 But the prudent man considers well his steps.
40 A wise man fears and departs from evil,
41 But a fool rages and is self-confident."
42 [Prov. 14:15, Bible, NKJV]



43 [SOURCE: <http://sedm.org/disclaimer.htm>]

44 2. SEDM Website Disclaimer, Section 6: Basis for Belief

45 **BASIS FOR BELIEF**

46 [. . .]

47 The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves
48 applying the law to your specific and unique situation, which is your responsibility and not our responsibility.
49 Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client
50 relationship between the author(s) and the reader. The opinions and evidence appearing on this website are
51 those of the author(s), or the researcher(s) or content providers and the only authorized audience are those
52 same author(s) and researcher(s). You must validate and verify the accuracy of this information for yourself
53 with your own research, legal education, experience, and the advice of a competent legal and/or tax

1 professional who is NOT  licensed by a corrupted government to  gag them from telling you the truth
2 and create a conflict of interest. Readers should not act upon this information without first getting fully
3 educated using the materials provided here and elsewhere.

4 The ONLY sources which may be relied upon to completely and accurately represent the policies of the owner
5 of this website consist in the following:

6  Reasonable Belief About Income Tax Liability, Form #05.007

7 Members, users, and readers of this website, including government employees and officers, also stipulate and
8 agree to refuse to hold SEDM to a higher standard of accountability than the IRS or the government itself. The
9 IRS claims in section 4.10.7.2.8 of its own Internal Revenue Manual that you cannot rely on its publications,
10 which include its tax preparation forms. The courts have also said that you cannot rely on the IRS' telephone
11 support personnel or its Internal Revenue Manual. Therefore, SEDM shall not be held to a higher standard
12 than the IRS for its publications, statements, or actions, which include everything on this website and everything
13 delivered to our members, or for anything SEDM or any of its agents say or write or do. SEDM makes all the
14 same disclaimer statements about its publications, statements, support, and actions as the IRS, in fact, which
15 means they can have no liability for anything they do or produce. Click here for an article on this subject.

16 "Behold, the wicked brings forth iniquity;
17 Yes, he conceives trouble and brings forth falsehood [in their publications and their phone support],
18 He made a pit and dug it out,
19 And has fallen into the ditch [this disclaimer] which he made.
20 His trouble shall return upon his own head,
21 And his violent dealing shall come down on his own [deceitful] crown."
22 [Psalm 7:14-16, Bible, NKJV]

23 Everything appearing on this website is based entirely on publications, forms, statements, laws, and regulations
24 published or made by the government. If you find that the information is erroneous, then you should be suing
25 the government, not us. Furthermore, we would appreciate you promptly notifying both us and the government
26 of their mistake so that both of us may prevent any harm from the government's mistake. Furthermore, if the
27 government wishes to sue or prosecute this ministry or its officers for exercising its first amendment rights, then
28 they MUST sue the principal, and not the agent. We are acting entirely and only as a fiduciary for God himself,
29 and so you need to sue God and not us for the statements and actions of this ministry in obedience to God's laws
30 and calling on this ministry, and doing so will cause you to prosecute yourself, not only because of the
31 Copyright License Agreement connected with all ministry materials, but also because you are tampering with
32 federal witnesses of extensive criminal activity by specific public servants.

33 We make no guarantees or promises or representations about the effectiveness of anything appearing on this
34 website, nor do we "profit" in any way from the information presented. This website is strictly offered as a
35 religious educational public service designed to:

- 36 • Encourage the diligent study of and obedience to the word and the laws of God found in the Bible
- 37 • Encourage freedom and liberty, which means promoting a much smaller and more limited federal
38 government than we have now.
- 39 • Encourage self-government and self-reliance and completely eliminate any need for or dependence
40 on government. This way, people won't need the government or the law profession or lawyers to be
41 involved in their lives anymore.
- 42 • Encourage the values that made this country great, including patriotism, faith in God, morality,
43 personal responsibility, and strong reliance on family.
- 44 • Educate the reader about the federal and state statutes and regulations and about any conflicts these
45 laws might have with God's laws.
- 46 • Ensure that both the reader and more importantly their government, obeys all laws and does not
47 harm or abuse those within or without the jurisdiction of the government.
- 48 • Encourage people to be more involved in the political process.
- 49 • Encourage an ethical and moral government that protects our God-given Constitutional rights.

50 [SOURCE: SEDM Website Disclaimer, Section 6: Basis for Belief, <http://sedm.org/disclaimer.htm>]

- 51 3. SEDM About Us Page, Section 12: A Message to Government Readers. This section simply requests that if the
52 government thinks that anything on our website is false, fraudulent, or deceptive, that they promptly contact us to
53 correct any problems. We even promise to correct the problems and post their correspondence. They have never
54 contacted us to correct anything on our website.
- 55 4. SEDM Member Agreement, Form #01.001, Section 7: Basis for My Beliefs

1 I certify that the basis for my beliefs about tax liability does not include any of the flawed arguments contained
2 in the following:

3 **Flawed Tax Arguments to Avoid, Form #08.004**
<http://sedm.org/Forms/PolicyDocs/FlawedArgsToAvoid.pdf>

4 I understand that neither the ministry nor any of its officers, agents, employees, etc are authorized to:

- 5 1. Guarantee or infer any specific result by virtue of using the educational materials and/or services available
6 to its members.
7 2. Share subjective opinions about the successfulness of using our materials.

8 The ministry makes every possible effort to ensure the accuracy, appropriateness, usefulness of its materials,
9 processes, and services. However, it has no control over how public servants, who are often malfeasant and not
10 educated in the law, will respond to a [petition for redress of grievances](#) directed at remedying their illegal and
11 injurious behavior. Any guarantees of particular results by either the ministry or any agent, officer, or
12 employee of the ministry should be regarded as fiction, untrustworthy, and should not be relied upon as a basis for
13 belief. The ONLY reasonable basis for belief about liability in the context of federal taxation that does not
involve some form of "[presumption](#)", and therefore violation of due process, are:

- 14 1. Enacted positive law from the Statutes at Large.
15 2. The Rulings of the Supreme Court and not lower courts.
16 3. The Constitution of the United States of America.

17 All forms of legal evidence other than the above are simply "prima facie" and involve compelling the defendant
18 to "[presume](#)" something, which violates not only due process, but is a religious sin, according to [Numbers](#)
19 [15:30](#), NKJV, and amounts to compelled participation in state-sponsored religion in violation of the First
20 Amendment. See the following link for further details on why the above are the only reasonable evidentiary
21 basis for belief about my personal federal tax liability. No other sources of reasonable belief are acceptable to
22 me until someone with delegated authority from the government proves to me with court-admissible evidence
23 why any part of the document below is not consistent with prevailing law:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>

24 I also understand that everything on the ministry website and all communications with, to, or about ministry
25 officers and other members constitutes religious and political speech and beliefs that is not factual, not
26 actionable, and not admissible as evidence pursuant to [Fed.Rul.Ev. 610](#). The only way any of the materials or
27 speech here may be classified as "factual" and legally actionable is with an affidavit signed by other than a
28 ministry officer or a testimonial oath at a court trial attesting to its accuracy, and the person signing such an
29 affidavit agrees to take complete and exclusive responsibility for all the consequences arising out of such an
30 affidavit or out of the factual speech he or she may make.

31 There are only three exceptions to the above paragraph, which are that the following information are both
32 FACT and ARE admissible as evidence in their entirety in any court of law because they must be admissible as
33 evidence in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted
34 government.

- 35 1. [Disclaimer Page](#) available at <http://sedm.org/disclaimer.htm>
36 2. [Member Agreement, Form #01.001](#) available at:
37 <http://sedm.org/Membership/MemberAgreement.htm>
38 3. [SEDM Articles of Mission, Form #01.004](#) available at:
39 <http://sedm.org/Ministry/SEDMArticlesPublic.pdf>

40 [SOURCE: SEDM Member Agreement, Form #01.001, Section 7: Basis for My Beliefs,
41 <http://sedm.org/Membership/MemberAgreement.htm>]

42 **7.4 Ministry's "program" has hurt people**

43 "When the government is wrong or corrupt, it's dangerous to be right."

44 This ministry has no "program". A "program" implies a strictly commercial goal and advertising to attract "customers".
45 Simply practicing our religion or teaching, learning, obeying, and enforcing the law cannot truthfully or lawfully be
46 described as either a "program" or a "commercial activity" subject to the jurisdiction of anyone in the government. Our
47 Member Agreement, Form #01.001:

- 48 1. Forbids the use of our materials for a commercial purpose. See Section 4, Item 17.

- 1 2. Forbids use of our materials for an unlawful purpose. See Section 4.
2 3. Forbids use of our materials as a tax shelter or use by “taxpayers”, who are the only rational audience for a “tax
3 shelter”. See Section 4, Item 20.

4 *“Tax shelter. A device used by a taxpayer to reduce or defer payment of taxes. Common forms of tax shelters*
5 *include: limited partnership interests, real estate investments which have deductions such as depreciation,*
6 *interest, taxes, etc. The Tax Reform Act of 1986 limited the benefits of tax shelters significantly by classifying*
7 *losses from such shelters as passive and ruling that passive losses can only offset passive income in arriving at*
8 *taxable income (with a few exceptions). Any excess losses are suspended and may be deducted in the year the*
9 *investment is sold or otherwise disposed of.”*
10 *[Black’s Law Dictionary, Sixth Edition, p. 1462-1463]*

- 11 4. Forbids us from preparing tax returns or assisting in the preparation of tax returns, which is a commercial activity. See
12 Section 4, Item 7.
13 5. Forbids us from taking any leadership role or rendering legal advice of any kind to anyone. See Section 4, Item 6.
14 6. Forbids us from offering credit repair or debt cancellation. See Section 4, Items 12 and 13.
15 7. Forbids us from offering investments or classes about investing. See Section 4, Item 20.
16 8. Forbids us to market or advertise. See Section 4, Item 10.
17 9. Forbids us from making any promises or assurances about the effectiveness of our materials. See Section 4, Item 8.
18 10. Establishes in Section 7 that the only basis for reliance is what enacted positive law actually says:

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

- 19 11. Forbids users of the materials from regarding anything on our website as factual or actionable speech. Instead,
20 everything on our website and everything we say and do is identified as NONfactual, NONactionable religious and
21 political beliefs and opinions that are not admissible as evidence pursuant to Federal Rule of Evidence 610. See
22 Section 7.
23 12. Requires in Section 7 that any statement of any ministry member or officer to the contrary of our Member Agreement,
24 Form #01.001 to be regarded as:
25 12.1. NONfactual fiction.
26 12.2. NONactionable.
27 12.3. Untrustworthy.
28 13. Requires that only those who agree to take complete, exclusive, and personal responsibility for all their choices and the
29 consequences of those choices may read or use our materials. Sovereignty begins with personal responsibility. See
30 Section 1.
31 14. Expressly states in Section 7 that only the following three things anywhere on our website are factual and reliable:
32 14.1. *SEDM Disclaimer*
33 <http://sedm.org/disclaimer.htm>
34 14.2. *SEDM Member Agreement*, Form #01.001
35 <http://sedm.org/Forms/FormIndex.htm>
36 14.3. *SEDM Articles of Mission*, Form #01.004
37 <http://sedm.org/Forms/FormIndex.htm>

38 The above prohibitions are based on our own extensive study of the meaning of commercial speech and a desire to
39 completely avoid it. As long as speech is not factual and does not advocate “imminent lawless activity”, it is protected by
40 the First Amendment, even if it proposes a commercial transaction. For example, statements of pastors from the pulpit and
41 politicians during a campaign are protected, even though they advocate either “tithes” or “political contributions” and even
42 if they are FALSE, because they are NONfactual and therefore not admissible as evidence! See:

Commercial Speech, Form #05.015
<http://sedm.org/Forms/FormIndex.htm>

43 Our Ministry Bookstore requires that you cannot obtain anything from our store or complete the checkout process
44 WITHOUT agreeing to the Member Agreement, Form #01.001. Users are warned THREE TIMES IN A ROW during the
45 checkout process that they cannot obtain anything from our store without agreeing to our Member Agreement, Form
46 #01.001. The question is what is left that could rationally or reasonably or lawfully be attacked by a government or law
47 enforcement entity? In point of fact:

1. We don't guarantee and never have guaranteed anything about the information or services available on our website or through our ministry.
2. Whenever anyone asks us for our "opinion" on anything, we tell them it isn't worth the paper needed to flush it down the toilet and that we don't share subjective opinions. All we deal with is what the law says and how to locate what it says on any subject. See:

[SEDM Frequently Asked Questions \(FAQs\), Question 6.6](http://sedm.org/FAQs/FAQs.htm)
<http://sedm.org/FAQs/FAQs.htm>

3. You can't lawfully turn education and sharing NON-factual beliefs and opinions and religious dogma into a crime, without violating the Constitution.

"If there is any fixed star in our constitutional constellation, it is that no official, high or petty, can prescribe what shall be orthodox in politics, nationalism, religion, or other matters of opinion or force citizens by word or act their faith therein. If there are any circumstances which permit an exception, they do not now occur to us."
[West Virginia State Board of Education v. Barnette, 319 U.S. 624, 63 S.Ct. 1178 (1943)]

*"...The **constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills.** It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. **Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way.** . . ."*
[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

*"The American people have always regarded education and acquisition of knowledge as matters of supreme importance which should be diligently promoted [in order to maintain and protect their **liberty**]. The Ordinance of 1787 declares: **'Religion, morality and knowledge being necessary to good government and the happiness [and liberty] of mankind, schools and the means of education shall forever be encouraged.'**"*
[Meyer v. State of Nebraska, 262 U.S. 390 (1923)]

4. You can't take what amounts to simply religious and political beliefs and opinions and convert them into factual, actionable speech against the wishes of the speaker without:
 - 4.1. Violating the First Amendment. The right to speak includes the right to defined the significance of what we say. Otherwise, it's not our speech and becomes the property and responsibility of the person who deliberately misconstrued it for their own personal benefit.
 - 4.2. Instituting slavery in violation of the Thirteenth Amendment. We aren't an insurance company if our beliefs are inconsistent with reality and it is slavery to force us to be one.
 - 4.3. Violating equal protection. The IRS isn't held accountable for anything they say and their disclaimer at IRM 4.10.7.2.8 says you can't trust anything they say or print, so why are you applying a DIFFERENT standard to us? Furthermore, lets apply the same standard to every politician and convert his political promises into facts and sue him because he defrauded the government.
5. You can't turn worshipping your God and refusing to contract with or engage in commerce with the government into a crime.

"The doctrine is, that allegiance cannot be due to two sovereigns [God v. Government]; and taking an oath of allegiance [such as a perjury oath on a government form] to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."
[Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE: http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supt/html/historics/USSC_CR_0003_0133_ZS.html]

*"God is a jealous God (compare Ex 20:5; 34:14; Deut 32:16; Zech 8:2; I Cor 10:22), and hence **he will not tolerate divided allegiance.**"*
[Pfeiffer, C. F., & Harrison, E. F. 1962. The Wycliffe Bible commentary : New Testament . Moody Press: Chicago; Commentary on James 4:5]

*"Of all the dispositions and habits which lead to political prosperity, **Religion and morality are indispensable supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and public felicity. Let it simply be asked, 'where is the security for property, for***

1 reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of
2 investigation in courts of justice?" And let us with caution indulge the supposition that morality can be
3 maintained without religion. Whatever may be conceded to the influence of refined education on minds of
4 peculiar structure, reason and experience both forbid us to expect that national morality can prevail in
5 exclusion of religious principle."

6 [George Washington, [Farewell Address](#)]

7
8 Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people,
9 and we acknowledge the profound belief of adherents to many faiths that there must be a place in the
10 student's life for precepts of a morality higher even than the law we today enforce. We express no hostility to
11 those aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude
12 religion from every aspect of public life could itself become inconsistent with the Constitution. See Abington
13 School District, supra, at 306 (Goldberg, J., concurring).

14 [. . .]

15 Nearly half a century of review and refinement of Establishment Clause jurisprudence has distilled one clear
16 understanding: Government may neither promote nor affiliate itself with any religious doctrine or
17 organization, nor may it obtrude itself in the internal affairs of any religious institution. The application of
18 these principles to the present case mandates the decision reached today by the Court.

19 [. . .]

20 The mixing of government and religion can be a threat to free government, even if no one is forced to
21 participate. When the government puts its imprimatur on a particular religion, it conveys a message of
22 exclusion to all those who do not adhere to the favored beliefs.[9] A government cannot [505 U.S. 607] be
23 premised on the belief that all persons are created equal when it asserts that God prefers some. Only
24 "[a]nguish, hardship and bitter strife" result "when zealous religious groups struggl[e] with one another to
25 obtain the Government's stamp of approval." Engel, 370 U.S. at 429; see also Lemon, 403 U.S. at 622-623;
26 Aguilar v. Felton, 473 U.S. 402, 416 (1985) (Powell, J., concurring).[10] Such a struggle can "strain a political
27 system to the breaking point." Walz v. Tax Commission, 397 U.S. 664, 694 (1970) (opinion of Harlan, J.).

28 When the government arrogates to itself a role in religious affairs, it abandons its obligation as guarantor of
29 democracy. Democracy requires the nourishment of dialogue and dissent, while religious faith puts its trust
30 in an ultimate divine authority above all human deliberation. When the government appropriates religious
31 truth, it "transforms rational debate into theological decree." Nuechterlein, Note, The Free Exercise
32 Boundaries of Permissible Accommodation Under the Establishment Clause, 99 Yale L.J. 1127, 1131 (1990) .
33 Those who disagree no longer are questioning the policy judgment of the elected but the rules of a higher
34 authority who is beyond reproach. [505 U.S. 608]

35 It is these understandings and fears that underlie our Establishment Clause jurisprudence. We have believed
36 that religious freedom cannot exist in the absence of a free democratic government, and that such a
37 government cannot endure when there is fusion between religion and the political regime. We have believed
38 that religious freedom cannot thrive in the absence of a vibrant religious community, and that such a
39 community cannot prosper when it is bound to the secular. And we have believed that these were the animating
40 principles behind the adoption of the Establishment Clause. To that end, our cases have prohibited government
41 endorsement of religion, its sponsorship, and active involvement in religion, whether or not citizens were
42 coerced to conform.

43 [[Lee v. Weisman, 505 U.S. 577 \(1992\)](#)]

44 If people are being hurt by using our materials or trying to blame us for the result, we allege that one of the following things
45 has happened:

- 46 1. They are using our materials in violation of the Member Agreement, Form #01.001 and are Members in Bad Standing
47 because:
- 48 1.1. They relied on our materials instead of reading the law themselves and independently reaching their own
49 informed conclusions. They are therefore violating section 7 of our Member Agreement, Form #01.001. See
50 also:
- [Reasonable Belief About Income Tax Liability](#), Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
- 51 1.2. They refuse to take responsibility for their own education and choices, even though they agreed to do so in the
52 Member Agreement, Form #01.001.

- 1 2. They are a victim of illegal enforcement by the government and should consider litigating to defend rights that have
2 been violated.
3 3. They are a mole from the government who wants to discredit us to perpetuate the illegal enforcement of the Internal
4 Revenue Code Subtitle A outside its jurisdiction.
5 4. Either their lawyer or their judge have a criminal conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §455,
6 and/or 28 U.S.C. §144 because they are “taxpayers” and therefore are incapable of rendering a just decision which is
7 entirely consistent with the written law. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 8 5. They have not done enough homework to properly defend themselves. Their own legal ignorance has made them prey
9 for vultures and government parasites:

10 *“One who turns his ear from hearing the law [God’s law or man’s law], even his prayer is an abomination.”*
11 *[Prov. 28:9, Bible, NKJV]*

12 *“This Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you*
13 *may observe to do according to all that is written in it. For then you will make your way prosperous, and then*
14 *you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor*
15 *be dismayed, for the LORD your God is with you wherever you go.”*
16 *[Joshua 1:8-9, Bible, NKJV,*
17 *IMPLICATION: If you aren’t reading and trying to obey God’s law daily, then you’re not doing God’s will and*
18 *you will not prosper]*

19 *“But this crowd that does not know [and quote and follow and use] the law is accursed.”*
20 *[John 7:49, Bible, NKJV]*

21 *“Salvation is far from the wicked, For they do not seek Your [God’s] statutes.”*
22 *[Psalm 119:155, Bible, NKJV]*

23 *“Every man is supposed to know the law. A party who makes a contract [or enters into a franchise, which is*
24 *also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory*
25 *to a violation of duty on his part. Such a party aids in the violation of the law.”*
26 *[Clark v. United States, 95 U.S. 539 (1877)]*

- 27 6. They have added any one of the following forbidden flawed arguments to their administrative correspondence or
28 litigation and thereby discredited themselves and invited the harm:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

29 Reasons why our own written materials or statement obtained through our website should not be relied upon and why the
30 ONLY reasonable basis for belief is enacted positive law on the subject are further described later in section 7.3.

31 Lastly, if you are either in the government or are a Member and you are considering suing us because you:

- 32 1. Falsely think our website is both factual AND false.
33 2. Believe that using our materials hurt you and you blame us for it.
34 3. Think that our materials violate the law.

35 . . .then you are cautioned that our Member Agreement, Form #01.001 also contains a Copyright/Software/License
36 Agreement that makes you into the Substitute Defendant and makes you liable for damages to the person you sue in the
37 ministry, whether they are another Member or a ministry officer. Once again, our Member Agreement, Form #01.001
38 FORCES you to take complete, exclusive, and personal responsibility for all your actions and choices. It also punishes
39 those who try to deflect responsibility for those choices onto anyone else. Sovereignty BEGINS with personal
40 responsibility.

41 If you don’t want to take personal responsibility for all your choices and actions and insist on someone ELSE to blame by
42 FORCING someone else at the point of a government gun and without compensation to take responsibility for your own
43 ignorant, irresponsible, and presumptuous actions and choices, then go back to your comfortable government cage making
44 bricks for Pharaoh without compensation and please, just shut up, go away, and quit using our materials. You’re a
45 contemptible, lazy, irresponsible fool and an idiot.

1 "The hand of the diligent will rule, **but the lazy [or irresponsible] man will be put to forced [government]**
2 **labor [as an "employee" or "public officer"]."**
3 [Prov. 12:24, Bible, NKJV]

4 We're tired of your victim mentality, your irresponsibility, your whining, and your pagan idol worship of government as a
5 god. That kind of mentality, in fact, is the cause of most of the ills currently facing our society. See:

- 6 1. *The Unlimited Liability Universe*, Rousas Rushdoony
7 <http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>
- 8 2. *Socialism: The New American Civil Religion*, Form #05.016
- 9 3. <http://sedm.org/Forms/FormIndex.htm>

10 **7.5 Ministry is only doing this for money**

11 *"Feed the flock of God which is among you [as ministers to them and with God's pure and holy knowledge and*
12 *wisdom], taking the oversight thereof, not by constraint [or compulsion], but willingly; **not for filthy lucre***
13 ***[money]**, but of a ready mind;*

14 *Neither as being lords [tyrants] over God's heritage [or His flock or people], but being [good] examples to the*
15 *flock.*

16 *And when the chief Shepherd [God] shall appear, ye shall receive a crown of glory that fadeth not away."*
17 [1 Peter 5:2-4, Bible, KJV]

18 We do not do anything for money. The sole purpose of this website is to worship, glorify, and serve our Lord Jesus Christ
19 and not any vain man or political ruler. For instance:

- 20 1. Our Member Agreement, Form #01.001 forbids us to offer services or help to those who are NOT believers in God or
21 members.
- 22 2. The Prohibited Activities, Section 4 of our Member Agreement, Form #01.001 forbids members to use our materials
23 for a commercial purpose.
- 24 3. Nowhere on our website are the phrases "customer" or "product" found.
- 25 4. We never refer to ourselves as a business, but rather a religious ministry.
- 26 5. When people ask us about the effectiveness of our materials, we rebuke them if they have commercial motives.
- 27 6. Amounts listed in our bookstore indicate "donation" and not "price".
- 28 7. Nowhere on our website can be found the phrase "tax freedom".
- 29 8. We are forbidden by our Member Agreement, Form #01.001 from getting involved in the following commercial
30 activities:
 - 31 8.1. Debt cancellation.
 - 32 8.2. Preparing or advising in the preparation of tax returns for others.
 - 33 8.3. Credit repair.
 - 34 8.4. Creating or administering asset protection vehicles for others.
 - 35 8.5. Commerce within the legislative jurisdiction of the government.
- 36 9. Our Member Agreement, Form #01.001 establishes that the ONLY thing that the only authorized use to which our
37 materials can be put is:
 - 38 9.1. To learn and enforce the law against all those who would injure our Constitutionally protected rights.
 - 39 9.2. To petition the government for a redress of grievances resulting from unlawful injuries to our rights.

40 Evidence supporting the above found on our website includes the following:

- 41 1. SEDM Frequently Asked Questions (FAQs), Question 0.1:

42 *Your question reveals that you may be unwilling to allow yourself to be weak and vulnerable, and thereby*
43 *exercise faith in God instead of trusting man/mammon/government. Do you not want to trust God or give God*
44 *any room to operate in your life? Do you not want to carry the cross of Jesus as He requires of you in [Matt.](#)*
45 *[10:34-39](#)? It sounds to us like you may want **insurance**, not salvation or education. [Click here](#) (OFFSITE*
46 *LINK) for an article on this subject. If that is the case, you need faith and trust in God, not help from us. Is*
47 *Jesus your Savior and indemnification from the liability for Hell but **NOT** your Lord and the object of your*
48 *supreme **allegiance** and worship/obedience? Jesus isn't your Sovereign Lord and He isn't above all the other*
49 *idols you worship unless you are willing to risk persecution, pain, financial loss in obedience to Him and*

1 thereby forsake your other idols. In that case, you are worshipping a false religion and we don't want you in
2 this ministry. How can God show His face if you give Him no room to work miracles in your life? Jesus said in
3 [Matt. 6:25-34](#) not to worry about tomorrow, and you seem worried. That kind of fear is of the devil, not the
4 Lord.

5 "But seek first the kingdom of God and His righteousness, and all these things [security,
6 prosperity, and protection] shall be added to you."
7 [[Matt. 6:33](#), Bible, NKJV]

8 If Jesus had only looked on His ministry based on the personal or financial benefit to Him and not others, do
9 you think we would still be hearing about and reading about and following Him today? Instead, when the
10 money changers took over the Ministry, he was furious.

11 "But those who desire to be rich fall into temptation and a snare, and into many foolish
12 and harmful lusts which drown men in destruction and perdition. For the love of money is
13 a root of all kinds of evil, for which some have strayed from the faith in their greediness,
14 and pierced themselves through with many sorrows."
15 [[1 Tim. 6:9-10](#), Bible, NKJV]

16 Then God said to him: "Because you have asked this thing, and have not asked long
17 life for yourself, nor have asked riches for yourself, nor have asked the life of your
18 enemies, but have asked for yourself understanding to discern justice, behold, I have
19 done according to your words; see, I have given you a wise and understanding heart,
20 so that there has not been anyone like you before you, nor shall any like you arise after
21 you. And I have also given you what you have not asked: both riches and honor, so
22 that there shall not be anyone like you among the kings [Sovereigns] all your days. So
23 if you walk in My ways, to keep My statutes and My commandments, as your father
24 David walked, then I will lengthen your days."
25 [[1 Kings 3:11-14](#), Bible, NKJV]

26 And when one of the Apostles proposed to abuse the power of God to earn money, he was strongly rebuked, just
27 as we rebuke all those who pursue this ministry for the sake of money.

28 And when Simon saw that through the laying on of the apostles' hands the Holy Spirit was given, he offered
29 them money, saying, "Give me this power also, that anyone on whom I lay hands may receive the Holy
30 Spirit."



31 But Peter said to him, "Your money perish with you, because you thought that the gift of God could be
32 purchased with money! You have neither part nor portion in this matter, for your heart is not right in the
33 sight of God. Repent therefore of this your wickedness, and pray God if perhaps the thought of your heart
34 may be forgiven you. For I see that you are poisoned by bitterness and bound by iniquity."

35 Then Simon answered and said, "Pray to the Lord for me, that none of the things which
36 you have spoken may come upon me."
37 [[Acts 8:18-24](#), Bible, NKJV]



38 SEDM is a Ministry, a religious Fellowship, and a political action group. People can't and don't join bona-
39 fide, legitimate religious ministries for selfish or economic reasons, but exclusively for spiritual reasons. The
40 only legitimate spiritual reason identified in the Bible and the one mentioned in the [Ten Commandments](#) is love
41 and obedience to God. The [Bible Book of Ecclesiastes](#) says "this is man's all".

42 "Let us hear the conclusion of the whole matter:

43 Fear God and keep His commandments,
44 For this is man's all.
45 For God will bring every work into judgment,
46 Including every secret thing,
47 Whether good or evil."
48 [[Ecl. 12:13-14](#), Bible, NKJV]

49 Your question erroneously and  [maliciously presupposes](#) that we are a business or government [501\(c\)\(3\)](#)
50 corporation focused on "customer service" like all the other corrupted churches out there that are selling their
51 sheep to the government for twenty pieces of silver by  [lying to them about the proper relationship of](#)
52 [Christians and churches to government](#). We are not a "business", nor do we sell anything. We don't do this for
53 money. We aren't man pleasers and we don't have any "customers" or do any advertising. We are ONLY God
54 pleasers. God is our only "customer".

1 "Now therefore, fear the LORD, serve [ONLY] Him in sincerity and in truth, and put
2 away the gods [and totalitarian socialist governments] which your fathers served on the
3 other side of the River and in Egypt. [as SLAVES and] Serve the LORD!
4 [[Joshua 24:14](#), Bible, NKJV]

5 If you read the words of Jesus in the New Testament, you will find that the only people that He ever criticized or
6 got angry at were the Pharisees and the lawyers, and He did so precisely because they were man pleasers
7 instead of God pleasers (see [Luke 11:37-54](#)). We don't ever want to be the object of that kind of condemnation
8 or ridicule from our Lord and ONLY King, Lawgiver, and Judge. The only "benefit" of membership is eternal
9 salvation through faith, love and trust in God, and obedience of  God's laws. According to Jesus Christ,
10 obedience to God's laws is the essence of how we love and honor ONLY Him. See [John 14:21](#), [1 John 4:16](#), [1](#)
11 [John 2:3-6](#). If love for the Father and humble obedience to  His Holy laws as His steward and fiduciary isn't
12 a worthy and satisfactory SOLE reason to join this ministry, then you are a lukewarm Christian and we vomit
13 you out of our mouth and our Ministry and cast you into outer darkness as Jesus did in [Rev. 3:16](#), and as the
14 host did at the parable of the marriage supper to all who were invited but either refused to come or came
15 dressed improperly (see [Matt. 22:1-14](#)):

16 "So then, because you are lukewarm, and neither cold nor hot, I will vomit you out of My
17 mouth."
18 [[Rev. 3:16](#), Bible, NKJV]

19 You're a hypocrite if you expect your public servants to obey and honor you as their Master and Sovereign if
20 you won't do the same thing and honor God as your King, Lawgiver, and Judge. Please don't try to
21 commercialize and denigrate us by connecting us with filthy lucre or bringing your own private agenda,
22 commerce, and money changing inside our Ministry doors.

23 "Feed the flock of God which is among you [as ministers to them and with God's pure
24 and holy knowledge and wisdom], taking the oversight thereof, not by constraint [or
25 compulsion], but willingly; not for filthy lucre [money], but of a ready mind;

26 Neither as being lords [tyrants] over God's heritage [or His flock or people], but being
27 [good] examples to the flock.

28 And when the chief Shepherd [God] shall appear, ye shall receive a crown of glory that
29 fadeth not away."
30 [[1 Peter 5:2-4](#), Bible, KVJ]

31 If you were of the Father and the Father was in you, you wouldn't even be asking the above question. The Bible
32 says in [John 10:7-21](#) that the sheep in the flock that is this ministry will recognize their Father's voice if they
33 are His. Do you recognize the voice of the Father in the doctrine and teachings of this ministry and more
34 importantly, are you willing to obey the Father's call to do justice and love mercy and walk humbly before Him
35 ([Micah 6:8](#)) as the main goal of your life? If not, then please go back to your comfortable government cage,
36 and waste away the rest of what we believe God will end up judging ([Rev. 20:11-15](#)) as an irresponsible and
37 hedonistic life in government employment rearranging deck chairs on the sinking Titanic. In the meantime,
38 we'll sit here patiently building Noah's Spiritual Ark and filling it with God's treasures of wisdom, discretion,
39 and knowledge while we are ridiculed by nonbelievers and lukewarm Christians around us, all of whom will
40 eventually be drowned by their own indifference (OFFSITE LINK) to the evil that is eventually going to engulf
41 and destroy all that makes life worth living and all the liberties and freedoms we hold so dear. Our prayers are
42 with you in your own quest for truth, justice, and a small, accountable, lawful, and responsible limited
43 government.

44 [SOURCE: SEDM Frequently Asked Questions (FAQs), Question 0.1; <http://sedm.org/FAQs/FAQs.htm>]

45 2. SEDM Member Agreement, Form #01.001, Section 1:

46 1. General Provisions

47 The only thing I will use the materials, education, or information for that are provided by the ministry is to
48 Petition the Government for a Redress of Grievances of wrongs against my life, liberty, property, and family,
49 which is a protected right under the First Amendment to the Constitution of the United States of America.
50 This is a lawful purpose so that it can never be said that either I nor the ministry are engaging in unlawful
51 activity subject to any penalty or other unconstitutional "Bill of Attainder".

52 [SOURCE: SEDM Member Agreement, Form #01.001, Section 1]

53 3. SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities:

1 4. Prohibited Activities

2 As a Member, I agree never to use any of the Ministry materials or services for an unlawful purpose, and agree
3 never at any time to solicit the Ministry to engage in any of the following specifically prohibited activities or use
4 Ministry materials for any of the following purposes.

5 [. . .]

6 5. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare
7 their own returns, and the only type of return they are allowed to prepare and not violate our [Member](#)
8 [Agreement, Form #01.001](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.

9 [. . .]

10 8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied
11 Members and through hits on our public website. We will not offer any kind of affiliate program or commission
12 structure to anyone, because we believe this compromises the integrity of our message.

13 [. . .]

14 9. Offering Credit repair services of any kind.

15 10. Debt cancellation using the UCC or bogus securities such as use of "Bills of Exchange".

16 [. . .]

17 12. Creating or administering asset protection vehicles for members, such as trusts or corporations soles.

18 [. . .]

19 14. [Commerce](#) within the legislative jurisdiction of the United States government. All donations to this religious
20 ministry will occur via eCommerce on a webserver and using bank account(s) that are outside the country.

21 [. . .]

22 20. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on
23 this website.

24 [SOURCE: [SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities,](#)
25 <http://sedm.org/Forms/FormIndex.htm>]


26 **7.6 Ministry advocates "tax shelters" or "abusive tax promotions"**

27 This ministry does not advocate, endorse, or promote any kind of tax shelter or abusive promotion.

- 28 1. None of the purposes of this website are commercial and those who intend to use our materials for a commercial
29 purpose are discouraged from joining and rebuked strongly.
30 2. We aren't allowed to advertise or make promises about the effectiveness of anything we offer.
31 3. Our website warns readers that none of our materials are intended or authorized for use as a "tax shelter".

32 In support of the above, see the following resources on our website:

- 33 1. SEDM Forms/Pubs Page:

34 **WARNING:** The forms on this page are **not** intended as a "silver bullet" and they come with no guarantee.
35 You **SHOULD NOT** send any of these materials to anyone in the government, the courts, or the legal profession
36 unless and until you have downloaded and read our  [Path to Freedom Document, Form #09.015](#) and
37 accomplished up to Step 14 of Section 2 and have become a Member of our fellowship in full compliance with
38 our [Member Agreement, Form #01.001](#). All of the forms listed here PRESUPPOSE that those who use and
39 submit them are in full compliance with our [Member Agreement, Form #01.001](#). Those who are not in
40 compliance would have to commit perjury under penalty of perjury in signing and submitting these forms.
41 Information and materials available through this website are **not** intended, recommended, or authorized for use
42 as:

- 1 1. A substitute for your own diligent and committed study of [the law](#).
- 2 2. A crutch to help you permanently avoid studying or learning [the law](#).
- 3 3. Legal or tax advice or an insurance policy to divert any portion of the responsibility for your choice to use
- 4 them away from you or onto anyone else but you.
- 5 4. A tool to facilitate violations of law.
- 6 5. A "[tax shelter](#)" within the meaning of any revenue law. A "tax shelter" is a device used to reduce the liability
- 7 of a statutory "taxpayer", and those who are "taxpayers" may obtain but may not "use" our tax materials in
- 8 interacting with members of the legal profession or government.

9 [SOURCE: SEDM Forms/Pubs Page, <http://sedm.org/Forms/FormIndex.htm>]

10 2. SEDM About Us Page, Section 8: Prohibited Activities:

11 8. Prohibited Activities

12 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
13 are authorized to involve themselves in any of the following activities, because they are of questionable
14 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
15 they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also
16 agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any
17 time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry
18 materials for any of the following purposes.

19 [. . .]

20 6. Making any promises or assurances about either the accuracy or the success of any of the educational
21 resources or processes we offer. Anyone who promises you ANY result or promises you entirely error free
22 material is quite frankly a presumptuous FOOL. This is especially true in a field so deliberately and
23 systematically obfuscated and propagandized by the government as taxation. The most we are therefore
24 authorized to do is keep scientific statistics on the success of our methods and reveal those carefully maintained
25 statistics to interested parties. The ministry DOES NOT authorize ANYONE to share subjective opinions about
26 the effectiveness of our methods or materials. Any such representations by anyone associated with or involved
27 with SEDM should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor
28 anyone in the ministry assume any liability for such clearly false statements. The one and only thing we can
29 guarantee is that we as believers in God (whatever God you believe in) are going to be persecuted by evil
30 people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The
31 persecution will come because our actions, our example, and our deeds to expose the Truth will be a silent
32 reproach and mockery to evil people throughout the world, and especially in places where such evil people
33 congregate and concentrate, such as in government. Places where power is consolidated and centralized
34 attract WICKED people who lust for power and who want to conceal knowledge of their treacherous, selfish,
35 and tyrannical acts.

36 "He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not
37 believe is condemned already, because he has not believed in the name of the only
38 begotten Son of God. And this is the condemnation, that the light [of God's Truth
39 spread by His followers] has come into the world, and men loved darkness rather than
40 light, because their deeds were evil. For everyone practicing evil hates the light and
41 does not come to the light, lest his deeds should be exposed. But he who does the truth
42 comes to the light, that his deeds may be clearly seen, that they have been done in God."
43 [[John 3:18-21](#), Bible]

44 Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more
45 dogmatic we become about insisting on obeying God's moral laws when they conflict with man's laws, the more
46 these evil people will try to persecute us, just as they did with the early Jews.

47 "Look, I am sending you out as sheep among [government] wolves. Be as wary as
48 snakes and harmless as doves. But beware! For you will be handed over to the
49 [corrupted] courts [by licensed attorneys with a conflict of interest] and beaten in the
50 synagogues[501(c)(3) churches]. And you must stand trial before governors and kings
51 [and federal judges, who are the equivalent of modern-day Monarchs] because you are
52 my followers. This will be your opportunity to tell them about me—yes, to witness to the
53 world. When you are arrested [by the federal MAFIA because you threaten their
54 organized crime ring], don't worry about what to say in your defense, because you will
55 be given the right words at the right time. For it won't be you doing the talking—it will
56 be the Spirit of your Father speaking through you.

57 "Brother will betray brother to death, fathers will betray their own children [by aborting
58 them or selling them into federal slavery by giving them Socialist Security Numbers, the
59 "badge of allegiance to [the Beast](#)", and by falsely claiming they are statutory "[U.S.](#)

1 citizens" on their tax returns], and children will rise against their parents [using Child
2 Protective Services] and cause them to be killed [or persecuted by a zealous state eager
3 to justify its existence and expand its jurisdiction at the expense of our sovereignty and
4 Constitutional Rights]. And everyone [and especially misbehaving public DIS-servants]
5 will hate you [and persecute you illegally and unconstitutionally] because of your
6 [exclusive] allegiance to me [God]. But those who endure [and expose the Truth] to the
7 end will be saved [and thereby prevent eternal harm at the price of temporary earthly
8 discomfort]. When you are persecuted in one town, flee to the next. I assure you that I,
9 the Son of Man, will return before you have reached all the towns of Israel.

10 "A student is not greater than the teacher. A [public] servant is not greater than the
11 [Sovereign American] master. The student [us] shares the teacher's [Jesus'] fate. The
12 servant [believers and followers of God] shares the master's [Jesus'] fate. And since I,
13 the master of the household, have been called the prince of demons, how much more will
14 it happen to you, the members of the household! But don't be afraid of those [thieves
15 and tyrants masquerading as "public servants"] who threaten you. For the time is
16 coming when everything will be revealed [and evil punished at the final judgment]; all
17 that is secret will be made public. What I tell you now in the darkness, shout [from
18 websites like this one] abroad when daybreak comes. What I whisper in your ears,
19 shout from the housetops for all to hear [and on websites like this one that are outside
20 of government jurisdiction]!

21 "Don't be afraid of those who want to kill you. They can only kill your body; they cannot
22 touch your soul. Fear [and obey] only God [and His laws, not the government's unless
23 they are consistent with God's laws], who can destroy both soul and body in hell. Not
24 even a sparrow, worth only half a penny, can fall to the ground without your Father
25 knowing it. And the very hairs on your head are all numbered. So don't be afraid; you
26 are more valuable to him than a whole flock of sparrows."
27 [Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

28 [. . .]

29 8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied
30 Members and through hits on our public website. We will not offer any kind of affiliate program or commission
31 structure to anyone, because we believe this compromises the integrity of our message.

32 [. . .]

33 17. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on
34 this website.

35 [SOURCE: SEDM About Us Page, Section 8: Prohibited Activities, <http://sedm.org/Ministry/AboutUs.htm>]

36 3. SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities:

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56 people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The

1 persecution will come because our actions , our example, and our deeds to expose the Truth will be a silent
2 reproach and mockery to evil people throughout the world, and especially in places where such evil people
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21 [and federal judges, [who are the equivalent of modern-day Monarchs](#)] because you are
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35 [exclusive] allegiance to me [God]. But those who endure [and expose the Truth] to the
36 end will be saved [and thereby prevent eternal harm at the price of temporary earthly
37 discomfort]. When you are persecuted in one town, flee to the next. I assure you that I,
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39 "A student is not greater than the teacher. A [public] servant is not greater than the
40 [Sovereign American] master. The student [us] shares the teacher's [Jesus'] fate. The
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44 and tyrants masquerading as "public servants"] who threaten you. For the time is
45 coming when everything will be revealed [and evil punished at the final judgment]; all
46 that is secret will be made public. What I tell you now in the darkness, shout [from
47 websites like this one] abroad when daybreak comes. What I whisper in your ears,
48 shout from the housetops for all to hear [and on websites like this one that are outside
49 of government jurisdiction]!

50 "Don't be afraid of those who want to kill you. They can only kill your body; they cannot
51 touch your soul. Fear [and obey] only God [and His laws, not the government's unless
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56 [Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

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58 10. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied
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[...]

17. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on this website.

[SOURCE: [SEDM Member Agreement](#), Form #01.001, Section 4: Prohibited Activities, <http://sedm.org/Forms/FormIndex.htm>]

7.7 Ministry is for “tax protesters”, “tax deniers”, and/or “tax defiers”

Those who are “tax protesters”, “tax deniers”, and/or “tax defiers” are discouraged from becoming members of this ministry, and if they join, they become “Members in Bad Standing”. We do not protest, deny, or defy “taxes” as legally defined. Instead:

1. We think that everyone who consumes government services should pay for everything they consume. Any other approach is theft.
2. We believe that everyone should have the right **NOT** to be a consumer of any government service and the right to not pay for services they refuse to accept. Any other approach constitutes slavery, racketeering, and an anti-trust monopoly and turns the government into a “protection racket”.
3. We believe that most of what the government does, with very few exceptions, should be subject to privatization and competition to ensure that there is choice and efficiency in the marketplace. The government should not have a monopoly on protection or “social insurance” of any kind.
4. We have developed a method to privatize government services and compete with the government to eliminate its monopoly. The following document describes our approach:

[Self Government Federation: Articles of Confederation](#), Form #13.002
<http://sedm.org/Forms/FormIndex.htm>

In support of the above beliefs and conclusions, see the following resources on our website:

1. [Federal and State Income Taxation of Individuals Course](#), Form #12.003

Admonition

- If you are using government services, then you should pay for everything you use
- Don't pay your “fair share”, pay what the law says you owe and nothing more. “Fair share” is too subjective and when used as a criteria in court, politicizes and corrupts the courts
- The following persons are irresponsible and thieves:
 - Those who don't pay for all the services they use
 - Those who collect more from an unwilling “taxpayer” than is necessary to pay for the services they use
 - Those who collect anything from a person who does not want or does not need government services and who refuses to declare a domicile within the jurisdiction of the state. See: [Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
- Your public DIS-servants selfishly only concern themselves with the FIRST of the three items above. We ensure they worry about ALL of the items above, because if they don't, THEY and not you are the thief
- If you are going to use the information in this presentation to lawfully avoid taxes, you should also agree to stop using the government services that they pay for. This is the only way to be a responsible American and avoid burdening or hurting your neighbor
- We believe that those who do not wish to contribute anything to the tax system should always have a lawful option to “divorce the state” and refuse to accept government services or the obligations that go with them. This is what it means to live in a free country.
- Government is a corporation, and like any other corporation, we should have a right NOT to do business with them. See 28 U.S.C. §3002(15)(A). To admit otherwise, is to admit that the government can compel you to contract with them in violation of [Article 1, Section 10](#) of the U.S. Constitution

[SOURCE: [Federal and State Income Taxation of Individuals Course](#), Form #12.003, <http://sedm.org/Forms/FormIndex.htm>]

2. [SEDM Member Agreement](#), Form #01.001, Section 1.1: My status and standing:

1.1 My status and standing

1 In joining the ministry by the above methods, I declare that:

2 [. . .]


3 4. I am not a "tax protester", a "tax denier", or "tax defier", but rather a crime fighter who seeks to enforce the
4 law and preserve the requirement for consent of the governed that is the origin of all of the just authority of
5 government according to the Declaration of Independence.

6 [SOURCE: SEDM Member Agreement, Form #01.001, Section 1.1: My status and standing;
7 <http://sedm.org/Forms/FormIndex.htm>]

8 3. SEDM About Us Page, Section 8: Prohibited Activities

9 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
10 are authorized to involve themselves in any of the following activities, because they are of questionable
11 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
12 they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also
13 agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any
14 time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry
15 materials for any of the following purposes.

16 1. The following parties may read, download, or learn materials but may not use them during litigation as
17 evidence, attached to a pleading, or submit them to any member of the government or legal professions in
18 connection with any dispute, and especially legal dispute, over tax liability:

19 1.1 "taxpayers", "U.S. citizens", "U.S. persons", U.S. "residents", or those with income "effectively connected
20 with a [trade or business in the United States](#)". We assume no responsibility for the misuse of our materials by
21 persons who violate our  [Member Agreement, Form #01.001](#).

22 [. . .]

23 5. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare
24 their own returns, and the only type of return they are allowed to prepare and not violate our [Member](#)
25 [Agreement, Form #01.001](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.

26 [. . .]

27 20. Offering advice or personal assistance to people regarding income tax withholding or reporting.

28 [SOURCE: SEDM About Us Page, Section 8: Prohibited Activities, <http://sedm.org/Ministry/AboutUs.htm>]




29 4. SEDM Frequently Asked Questions (FAQs), Questions 0.1 and 1.1. See:
30 <http://sedm.org/FAQs/FAQs.htm>


31 **7.8 Ministry believes the Internal Revenue Code is unconstitutional**

32 We do NOT ever say that the Internal Revenue Code is unconstitutional. Instead, we claim that the way it is
33 REPRESENTED and ENFORCED by the IRS, the DOJ, and the courts is clearly, chronically, and grossly false, fraudulent,
34 illegal and violates the constitutional rights if it is illegally enforced outside of the U.S. government or against private
35 parties not domiciled on federal territory.


36 For evidence supporting the above statement, see:

37 1. SEDM About Us Page, Section 1: What and Who are We?

38 We are not "tax protesters", "tax defiers", or "tax deniers". As a matter of fact, you can't even become a
39 [Member](#) of our ministry if you fit this description. We do not challenge the lawfulness or Constitutionality of
40 any part of the [Internal Revenue Code](#) or  [any state revenue code](#) and we believe that these codes are
41 completely Constitutional as written and when correctly applied to federal [territory](#),  [domiciliaries](#), and 
42 [franchises](#) ONLY pursuant to [Article 4](#), Section 3, Clause 2 of the United States Constitution. HOWEVER, we
43 also believe that the way they are willfully MISREPRESENTED to the American public, and the way they are
44 MALADMINISTERED by the IRS, state revenue agencies, and the courts are willfully and maliciously deceptive

1 and in many cases grossly illegal and injurious. If these revenue codes were truthfully represented and
2 faithfully administered completely consistent with what they say, and more importantly [their legislative intent](#)
3 and [the Constitution](#), we believe that there would be almost NO "taxpayers". The only reason there are
4 "taxpayers" is because most Americans have been maliciously and deliberately deceived by public servants
5 about their true nature and  [the very limited audience of people who are their only proper subject](#). Our
6 enemy is not the government, the IRS, or even taxes, but instead is:



7 1. Legal ignorance on the part of Americans that allows public servants to abuse their authority and violate the
8 law. We have met the enemy, and it is our own ignorance of the law.

9 "One who turns his ear from hearing the law [ [God's law](#) or [man's law](#)], even his
10 prayer is an abomination."
11 [[Prov. 28:9](#), Bible, NKJV]

12 "But this crowd that does not know [and quote and follow and use] the law is accursed."
13 [[John 7:49](#), Bible, NKJV]

14 "Salvation is far from the wicked, For they do not seek Your statutes."
15 [[Psalm 119:155](#), Bible, NKJV]


16 "Every man is supposed to know the law. A party who makes a contract [or enters into a
17 [franchise](#), which is also a contract] with an officer [of the government] without having it
18 reduced to writing is knowingly accessory to a violation of duty on his part. Such a party
19 aids in the violation of the law."
20 [[Clark v. United States](#), 95 U.S. 539 (1877)]


21 2. The  [abuse of presumption](#) to injure the rights of sovereign Americans, in violation of due process of law
22 and God's law found in [Numbers 15:30](#). Much of this presumption is compelled by the government by willfully
23 dumbing-down the average American about legal subjects in the public (government) schools. This makes the
24 legal profession into essentially a "priesthood" and a pagan "religion" that the average American blindly
25 worships and obeys, without ever questioning authority. It is a supreme injustice to proceed against a person
26 without every conclusion being based **ONLY** on fact and not presumption, opinion, or belief.  [Click here](#) for
27 a detailed article on this scam and sin.


28 "But the person who does anything presumptuously, whether he is native-born or a
29 stranger, that one brings reproach on the LORD, and he shall be cut off from among his
30 people."
31 [[Numbers 15:30](#), Bible, NKJV]

32
33 "Due Process: [. . .] If any question of fact or liability be conclusively be presumed
34 [rather than proven with evidence] against him, **this is not due process of law [in fact, it**
35 **is the OPPOSITE of due process]**."
36 [[Black's Law Dictionary](#), Sixth Edition, p. 500]

37
38 (1) [8:4993] **Conclusive presumptions affecting protected interests:**


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

47 3. Public servants deceiving the public by portraying "Private Law" as "Public Law".  [Click here](#) for an
48 article on this subject.

49 4. Public servants refusing to acknowledge the requirement for consent in all human interactions.  [Click](#)
50 [here](#) for an article on this subject.


1 5. Willful omissions from government websites and publications that keep the public from hearing the whole
2 truth. The problem is not what these sources say, but what they DON'T say. The [Great IRS Hoax](#) (OFFSITE
3 LINK) contains over 2,000 pages of facts that neither the IRS nor any one in government is willing to reveal to
4 you because it would destroy the gravy train of plunder that pays their bloated salaries and fat retirement in
5 violation of [18 U.S.C. §208](#).

6 6. The use of "words of art" to deceive the people in both government publications and the law itself. [Click](#)
7 (OFFSITE LINK) here for examples.

8 7. The lack of "equal protection of the law" in courts of justice relating to the statements and actions of public
9 servants, whereby the IRS doesn't have to assume responsibility for its statements and actions, and yet persons
10 who fill out tax forms can be thrown in jail and prosecuted for fraud if they emulate the IRS by being just as
11 careless. This also includes "selective enforcement", where the DOJ positively refuses to prosecute submitters
12 of  [false information returns](#) but spends a disproportionate share of its resources prosecuting false income
13 tax returns. They do this because they are more interested in STEALING your money than in justice. See:



14 7.1 [Federal Courts and IRS' Own IRM Say NOT RESPONSIBLE for its actions or its words or following](#)
15 [its own internal procedures](#) (OFFSITE LINK)

16 7.2  [Requirement for Equal Protection and Equal Treatment, Form #05.033](#)


17 7.3  [Government Establishment of Religion, Form #05.038](#) -how government establishes itself as a
18 pagan deity and a religion by using franchises to systematically destroy the separation of powers and
19 the requirement for equal protection

20 8. Abuses of franchises that undermine the protection of private rights by the government and the courts:


21 8.1 Enforcing federal franchises in States of the Union, which are outside the civil jurisdiction or police
22 powers of the federal government and result in a destruction of the separation of powers.

23 8.2 Enforcing franchises, such as a " [trade or business](#)" without requiring explicit written consent in
24 some form, such as the issuance and voluntary signing of an application for a license.  [Click here](#)
25 for details.

26 8.3 Attorney licensing, which destroys the integrity of the legal profession in its role as a check and
27 balance when the government or especially the judiciary becomes corrupt as it is now.

28 8.4 Abuse of the federal income tax system, which is a franchise and an excise, to bribe states of the Union
29 to give up their sovereignty, act like federal "States" and territories, and accept what amounts to
30 federal bribes to disrespect the rights or those under their care and protection.  [Click here](#) for
31 details.


32 9. Efforts to destroy the separation of powers that is the main protection for our liberties. This results in
33 abuses of the Court system for political, rather than legal, purposes (politicization of the courts). All of the
34 federal courts we have now are Article IV, territorial courts that are part of the Legislative, rather than Judicial
35 Branch of the government. As such, there is no separation of powers and nothing but tyranny can result. See
36 the following for proof of this destruction:


37 9.1  [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#)- shows how lying,
38 thieving public servants have systematically destroyed the separation of powers since the founding of
39 this country

40 9.2 [What Happened to Justice?, Form #06.012](#)-book which proves that we have no Judicial Branch within
41 the federal government, and that all the existing federal courts are acting in an Article IV territorial
42 capacity as part of the Legislative, rather than Judicial, branch of the government.

43 9.3 [How Scoundrels Corrupted Our Republican Form of Government](#) (OFFSITE LINK)-brief overview of
44 how the separation of powers has been systematically destroyed

45 10. The abuse of the government's power to tax in order to transfer wealth between private individuals, which
46 makes the government into a thief and a Robinhood. This includes:

47 10.1 Enforcing the tax laws against other than "public officers" of the government.  [Click here](#) for
48 details.


49 10.2 Offering government "benefits" of any kind to anyone who does not ALREADY work for the
50 government.  [Click here](#) for details.

51 11. Corruption of our monetary system that allows the government to:

52 11.1 Counterfeit while denying to all others the right, thus creating an unconstitutional "Title of Nobility"
53 for itself and making itself into a pagan deity, and denying the equal protection to all that is the
54 foundation of the Constitution.

55 11.2 STEAL from the American people by diluting the value of money already into circulation.

56 11.3 Exercise undue control banks and financial institutions that causes them to effectively become federal
57 employment recruiters for the federal government by compelling use of government identifying
58 numbers for those pursuing accounts or loans.

 [Click here](#) for details on the above SCAMS.

12. Active interference with [common law remedies](#) for the protection of PRIVATE rights from abuse by government actors. Governments are established exclusively to protect PRIVATE rights and PRIVATE property. Any attempt to undermine such rights without the express written consent of the owner in each case is not only NOT a classical "government" function, but is an ANTI-government function that amounts to a MAFIA "protection racket". This includes but is not limited to:

12.1 Refusing to recognize or protect PRIVATE property or PRIVATE rights, the essence of which is the RIGHT TO EXCLUDE anyone and everyone from using or benefitting from the use of the property.

12.2 PRESUMING that "a government OF THE PEOPLE, BY THE PEOPLE, and FOR THE PEOPLE" is a government in which everyone is a [public officer](#).

12.3 Refusing to recognize or allow constitutional remedies and instead substituting STATUTORY remedies available only to [public officers](#).

12.4. [Forcing non-franchisees into franchise courts against their consent](#). This is a violation of the Fifth Amendment takings clause and the prohibition against eminent domain.

12.5 Interfering with introduction of evidence that the court or forum is ONLY allowed to hear disputes involving [public officers in the government](#).

12.6 Refusing to satisfy the burden of proof upon government opponents in a franchise court that the owner of the property subject to the dispute VOLUNTARILY donated it to a public use, public purpose, and public office. In other words, that all property is PRIVATE until it is **proven on the record with evidence** that the owner EXPRESSLY AND VOLUNTARILY DONATED it to PUBLIC use and thereby made it subject to government jurisdiction.

12.7 PRESUMING or ASSUMING that the ownership of the property subject to dispute is QUALITIFIED rather than ABSOLUTE and that the party the ownership is shared with is the government.

12.8 Allowing government "benefit" recipients to be decision makers in cases involving PRIVATE rights. This is a denial of a republican form of government, which is founded on impartial decision makers. See [Sinking Fund Cases, 99 U.S. 700 \(1878\)](#).

12.9 Interfering with or sanctioning litigants who insist on discussing the laws that have been violated in the courtroom or prohibiting jurists from reading the laws in question or accessing the law library in the courthouse while serving as jurists. This transforms a society of law into a society of men and allows the judge to substitute HIS will in place of what the law expressly requires.

12.10 Abusing sovereign immunity to protect franchise administrators such as the IRS from [illegal enforcement of the franchise against non-franchisees](#). All franchises are PRIVATE rather than GOVERNMENTAL in nature and governments who offer them drop down to the level of ordinary persons when they offer them.

12.11 Illegally and unconstitutionally invoking the Declaratory Judgments Act or the Anti-Injunction Act as an excuse to NOT protect PRIVATE rights from government interference in the case of EXCLUSIVELY PRIVATE [people who are NOT statutory "taxpayers"](#). See [Flawed Tax Arguments to Avoid, Form #08.004, Sections 6.10 and 6.11](#).

12.12 PRESUMING or pretending like there is no such thing as a non-franchisee or non-taxpayer or that EVERYONE is a statutory "taxpayer". This compels people to contract with the government and interferes with their First Amendment right to legally and politically associate. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).

12.13 Offering or enforcing NATIONAL franchises within states of the Union or outside of the federal territory and federal domiciliaries that they are limited to. See [Government Instituted Slavery Using Franchises, Form #05.030](#).

12.14 Refusing to provide a way to quit franchises or hiding forms for doing so.

12.15 Interfering with ways to change or correct your citizenship or statutory status in government records. That "status" is the "res" to which all franchise rights attach, usually ILLEGALLY.

[SOURCE: SEDM About Us Page, Section 1, <http://sedm.org/Ministry/AboutUs.htm>]

2. Great IRS Hoax, Form #11.302, Chapter 1 Introduction

Let us begin this document by explaining what we mean by "The Great IRS Hoax?". The hoax is NOT the Internal Revenue Code, but the way that it is misrepresented and illegally enforced by the IRS and the Department of Justice. The Internal Revenue Code itself is entirely Constitutional when interpreted and enforced consistent with the rules of statutory construction and interpretation. Unfortunately, our public dis-servants have been bending the rules to suit their own private agenda, and this is where the hoax and the fraud extensively documented in this book originates.

[[Great IRS Hoax](#), Form #11.302, Chapter 1 Introduction, <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>]

7.9 Ministry arguments are "frivolous"

Section 9 of our Member Agreement, Form #01.001 defines what the basis of belief is for our esteemed Members and readers. That section says the ONLY thing you can trust is enacted positive law that is legal evidence of an obligation and that you may not rely upon anything we say. If that basis for reliance causes what members say or believe to be

1 “frivolous”, then the DOJ needs to enjoin the Law Revision Counsel of the House of Representatives from publishing the
2 U.S. Code and for being “frivolous”. All the government does by making such fraudulent accusations is to:

- 3 1. Discredit itself.
- 4 2. Prove that they are violating the Administrative Procedures Act, 5 U.S.C. §556(d) because they refuse to satisfy the
5 burden of proof as the moving party asserting a claim by providing court admissible evidence in support of every
6 claim.
- 7 3. Prove that their presumptions are being imposed in violation of the Constitution and of due process of law in order to
8 destroy your rights. Both the Constitution and the Bible prohibit presumptions that prejudice constitutional rights:

9 *(1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive*
10 *presumption may be defeated where its application would impair a party's*
11 *constitutionally-protected liberty or property interests. In such cases, conclusive*
12 *presumptions have been held to violate a party's due process and equal protection*
13 *rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd.*
14 *of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under*
15 *Illinois law that unmarried fathers are unfit violates process]*
16 [\[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page](#)
17 [8K-34\]](#)
18

19 *"But the person who does anything presumptuously, whether he is native-born or a*
20 *stranger, that one brings reproach on the LORD, and he shall be cut off from among his*
21 *people."*
22 [\[Numbers 15:30, Bible, NKJV\]](#)

- 23 4. Prove that they refuse to take their mission statement seriously, which says they have an obligation to *educate*
24 “taxpayers” about the obligations imposed by the law. That requires them to describe specifically what is wrong about
25 what a person says using law from the place of their domicile in a foreign jurisdiction outside the “United States”, not a
26 pagan franchise court that only has jurisdiction over people domiciled on federal territory who have no rights.

27 *"Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities*
28 *and by applying the tax law with integrity and fairness to all."*
29 [\[Internal Revenue Manual \(I.R.M.\), Section 1.1.1.1\]](#)

30 Stating that our arguments are “frivolous” without justifying such a determination with:

- 31 1. Legally admissible evidence signed under penalty of perjury or verified with an oath (as required by 26 U.S.C. §6065).
- 32 2. Deriving ONLY from the civil domicile of the accused party as required by Federal Rule of Civil Procedure 17(b).

33 . . . amounts to little more than accusing us of being “heretics” because we refuse to participate in the state-sponsored civil
34 religion being run out of churches called “courts”. Similar arguments apply to any other pejorative adjective label the
35 courts might attempt to use that do not deal *directly* and *completely* with ALL the facts and arguments made herein on any
36 given subject, such as:

- 37 1. “Ridiculous”.
- 38 2. “Preposterous”.
- 39 3. “Soundly rejected”.
- 40 4. “Malicious”.
- 41 5. “Irresponsible”.
- 42 6. “Makes him/her a leech because he/she refuses to pay their ‘fair share’”.
- 43 7. “Manifestly erroneous”.

44 All such adjectives do is prove that the judge is not acting in a judicial capacity as a neutral finder of facts and who reveals
45 only facts, but who rather is:

- 46 1. Acting in a political rather than judicial capacity as a member of the Executive rather than Judicial branch. Article 1,
47 Section 8, Clauses 1 and 3 of the United States Constitution empower Congress and ONLY Congress to lay AND
48 collect taxes. By undermining and interfering with attempts to stop unlawful collection enforcement, the judge is:

- 1 1.1. Acting as a tax collector in the Executive Branch. Congress CANNOT lawfully delegate any function, including
2 the tax collection function, to any other branch of the government, including the Judicial Branch.
3 1.2. Violating the separation of powers doctrine by exercising Executive Branch functions.

4 “. . . a power definitely assigned by the Constitution to one department can neither be surrendered nor
5 delegated by that department, nor vested by statute in another department or agency. Compare Springer v.
6 Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”
7 [Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]

8 “It may be stated then, as a general rule inherent in the American constitutional system, that, unless otherwise
9 expressly provided or incidental to the powers conferred, the Legislature cannot exercise either executive or
10 judicial power; the executive cannot exercise either legislative or [277 U.S. 189, 202] judicial power; the
11 judiciary cannot exercise either executive or legislative power. The existence in the various Constitutions of
12 occasional provisions expressly giving to one of the departments powers which by their nature otherwise would
13 fall within the general scope of the authority of another department emphasizes, rather than casts doubt upon,
14 the generally inviolate character of this basic rule.”
15 [Springer v. Government of the Philippines, 277 U.S. 189 (1928)]

- 16 1.3. Acting as a federal employment recruiter by compelling private parties protected by the Constitution to become
17 “public officers” within the government without compensation and often without their consent or even
18 knowledge.
19 1.4. Engaging in conversion in violation of 18 U.S.C. §654, whereby he is converting private property to a public use,
20 a public purpose, and a public office without the consent of the owner and in violation of the Fifth Amendment
21 takings clause.

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

30 The above rules are summarized below:
31

Table 3: Rules for converting private property to a public use or a public office

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

2. Entertaining “political questions” in violation of the separation of powers doctrine.
3. Abusing legal process to terrorize, discredit, and enslave the litigant in violation of 18 U.S.C. §1589(3).

[TITLE 18 > PART I > CHAPTER 77 > § 1589](#)
[§ 1589. Forced labor](#)

Whoever knowingly provides or obtains the labor or [litigation] services of a person—

(1) by threats of serious harm to, or physical restraint against, that person or another person;

(2) by means of any scheme, plan, or pattern intended to cause the person to believe that, if the person did not perform such labor or services, that person or another person would suffer serious harm or physical restraint; or

(3) by means of the abuse or threatened abuse of law or the legal process [against an innocent “nontaxpayer”].

shall be fined under this title or imprisoned not more than 20 years, or both. *If death results from the violation of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or imprisoned for any term of years or life, or both.*

4. Obstructing justice due to people under the court’s care and protection.
5. Not dealing directly with the issues at hand because doing so would jeopardize the CRIMINAL flow of plunder into his checking account.

Thank you for telling us that our arguments are truthful, accurate, and consistent with prevailing law and that we are right.

1. The courts have consistently held that you can’t rely on anything the IRS says. See: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
2. The IRS website says you can’t rely on anything they print, including any publication or form. See IRM 4.10.7.2.8:

“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.”
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

1 3. The entire Internal Revenue Code is identified in 1 U.S.C. §204 as nothing more than simply a statutory
2 “presumption”. “prima facie evidence” means presumption. Presumptions are NOT evidence:

3 (1) [8:4993] **Conclusive presumptions affecting protected interests:**

4 A conclusive presumption may be defeated where its application would impair a party's constitutionally-
5 protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a
6 party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230,
7 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under
8 Illinois law that unmarried fathers are unfit violates process]
9 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34](#)]

11 **“If any question of fact or liability be conclusively presumed [rather than proven] against him, this is not due**
12 **process of law.”**

13 [[Black’s Law Dictionary, Sixth Edition, p. 500](#)]

15 This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L.](#)
16 [Chaides Constr. Co., 960 F.2d. 1020, 1037 \(Fed.Cir.1992\)](#) (“[A] presumption is not evidence.”); see also [Del](#)
17 [Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 \(1935\)](#) (“[A presumption] cannot
18 acquire the attribute of evidence in the claimant's favor.”); [New York Life Ins. Co. v. Gamer, 303 U.S. 161,](#)
19 [171, 58 S.Ct. 500, 503, 82 L.Ed. 726 \(1938\)](#) (“[A] presumption is not evidence and may not be given weight as
20 evidence.”). Although a decision of this court, [Jensen v. Brown, 19 F.3d. 1413, 1415 \(Fed.Cir.1994\)](#), dealing
21 with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide.
22 [[Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998](#)]

- 23 4. The Internal Revenue Code at 26 U.S.C. §6065 requires everything prepared under the authority of the code to be
24 signed under penalty of perjury. Nothing coming from the IRS ever is, and therefore it is UNTRUSTWORTHY.
25 5. The Bible forbids Christians to presume anything and by implication, to treat presumptions as a basis for any kind of
26 belief or inference.

27 *“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings*
28 *reproach on the LORD, and he shall be cut off from among his people.”*
29 [[Numbers 15:30, Bible, NKJV](#)]

30 For more information on what DOES constitute a reasonable belief about one’s tax liabilities, see:

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

31 Even if the government tried to define what the word “frivolous” means, we aren’t allowed by their own statements and
32 publications to trust their definition. Consequently, we are compelled to provide a definition for every word we hear from
33 the government in order to avoid the Christian sin of presumption, and our definition is that the word “frivolous” means
34 truthful, accurate, and consistent with prevailing law. Our definition is required to appear in all of the following forms of
35 communication with the government as a mandatory part of our Member Agreement, Form #01.001:

36 1. All pleadings filed in federal court. See Section
[Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002](#)
<http://sedm.org/Litigation/LitIndex.htm>

37 2. All discovery in court:
[Citizenship, Domicile, and Tax Status Options, Form #10.003](#)
<http://sedm.org/Litigation/LitIndex.htm>

38 3. All tax forms filed with the IRS. See Section 4 of the following:
[Tax Form Attachment, Form #04.201](#)
<http://sedm.org/Forms/FormIndex.htm>

39 The very purpose of law is to give reasonable notice to all parties concerned the conduct expected of them. Simply calling
40 something “frivolous” without defining why it is defective using civil law deriving ONLY from the domicile of the accused
41 party per Federal Rule of Civil Procedure 17(b):

1. Fails to give reasonable notice of the conduct expected and therefore falls short of the purpose of law and causes a violation of due process of law. See:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

2. Unconstitutionally involves the courts in political matters. The abuse of the word by courts by refusing to identify reasons simply amounts to little more than a political statement and labels the speaker as a “heretic” who refuses to join the state-sponsored religion of socialism described below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

3. Proves that if a federal court makes this assertion, that it is not a true Article III constitutional court, but a franchise court established under Article 4, Section 3, Clause 2 of the United States Constitution. They are administering the “trade or business” franchise and do not fulfill the main purpose for the establishment of government, which is the protection of private rights. Instead, they have made a lucrative PRIVATE business out of DESTROYING your PRIVATE rights, and protecting and expanding federal property by converting private property into public property by illegally abusing presumption and word games. This is exhaustively proven with thousands of pages of evidence in the following document:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

7.10 Ministry arguments have been overruled by the federal courts

All tax liability is a civil liability that attaches to one’s choice of legal domicile.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]

Because of the separation of powers doctrine, there are two separate political and legal communities that a person can have a legal domicile within and be a “citizen” of: 1. States of the Union. 2. Federal territory.

“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?”
[*Cohens v. Virginia*, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

The U.S. Supreme Court identified maintaining the separation between these two separate jurisdictions as the HIGHEST DUTY of every judicial officer.

“The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.”
[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

Obviously, the person making such a false accusation does not understand choice of law rules and how those not domiciled on federal territory can become subject to federal civil law. Those choice of law rules are clearly documented in sections 2 and 4 of the following:

Federal Rule of Civil Procedure 17(b) clearly establishes that the only time federal law can be applied against a nonresident party domiciled in a state of the Union is when they are acting in a representative capacity as a "public officer" of the national government.

[IV. PARTIES](#) > Rule 17.
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

Fed.R.Civ.P. 17(d) further identifies this officer by name.

[IV. PARTIES](#) > Rule 17.
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(d) Public Officer's Title and Name.

A public officer who sues or is sued in an official capacity may be designated by official title rather than by name, but the court may order that the officer's name be added.

The status of being an officer of the national government acting in a representative capacity on behalf of a federal corporation domiciled in the District of Columbia can only be conferred by accepting public office in the national government or acting as an officer of a federal corporation. Members of this ministry are expressly forbidden by our Member Agreement, Form #01.001 from acting in such a capacity and being Members who are authorized to use our materials. Therefore, your allegation is simply false in the case of Members. It may be true of others or of those who are not Members, but not of those who satisfy all the requirements for being members identified in our Member Agreement, Form #01.001. Those requirements are also summarized on our About Us page, Section 15:

15. Intended/Authorized Audience

All of the materials and information on this website have been prepared for educational and informational purposes only and are intended only for those who meet all of the qualifications below:

1. Members who consent unconditionally to our Member Agreement, Form #01.001.
2. "nontaxpayers" not subject to the Internal Revenue Code. [Click here for an article on the subject.](#)
3. "nonresident aliens". [Click here \(OFFSITE LINK\) for an article on this subject.](#)
4. "nationals" but not "citizens" under 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452. [Click here \(OFFSITE LINK\) for an article on the subject.](#)
5. Believe in God. [Click here for an article on this subject.](#)
6. Declared domicile is the Kingdom of God on earth, and not within any man-made government. [Click here for an article on the subject.](#)
7. Those who are willing to take full and complete and exclusive responsibility to handle their own withholding and tax return preparation and who will not ask us to do it or help them do it.
8. Those who have completed and sent in the Resignation of Compelled Social Security Trustee (OFFSITE LINK) document:
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
9. Those who have completed and sent in our Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States document:
<http://sedm.org/Forms/Emancipation/NotDivorce.zip>

If you meet any of the following criteria, then you should not be using this website and instead should consult <http://www.irs.gov> for educational materials:

1. Have used or intend to use any of our materials or services to engage in any one or more of the Prohibited Activities identified in section 8 of this page.
2. Those who do not consent unconditionally to all the terms of our Member Agreement, Form #01.001 or are Members in Bad Standing.
3. Have not read or complied fully with our Disclaimer or the Flawed Tax Arguments to Avoid pamphlet.
4. Do not believe in God and trust only Him above any man or earthly government.
5. Using the materials on this website for financial or economic reasons. The mission of this website is entirely spiritual and moral and not financial. We seek obedience to God's law, justice, and truth and not financial ends. Greed and the lust of money are the cause for most of the evils documented on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit" effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not financial.
6. Those who are not willing to verify the truth of what we are saying here by reading and researching the law for themselves.
7. Declared "domicile" is any place within the federal zone. Click here for an article on the subject.
8. Engaged in a "trade or business". Click here for an article on this subject.
9. Those who take deductions under 26 U.S.C. §162, earned income credit under 26 U.S.C. §32, or who apply a graduated rate of tax to their earnings under 26 U.S.C. §1. All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
10. "taxpayer". Click here for an article on the subject.
11. Statutory "U.S. citizen" as defined in 8 U.S.C. §1401. Click here for an article on the subject.
12. Statutory "resident" (aliens) as defined in 26 U.S.C. §7701(b)(1)(A). Click here for an article on this subject.
13. "U.S. person" as defined in 26 U.S.C. §7701(a)(30)
14. Federal "employee" as defined in 26 U.S.C. §3401(c) and 26 CFR §31.3401(c)-1.
15. Have contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.
16. Those who intend to use any of the information on this website to violate any enacted law that applies to the jurisdiction where they are domiciled.

[SEDM About Us Page, Section 15;

SOURCE: <http://sedm.org/Ministry/AboutUs.htm>]

If you want a detailed, exhaustive list of reasons why the federal courts have NOT overruled ANYTHING on this website, see the following. Simply calling an argument "frivolous", "preposterous", or "ridiculous" does not constitute overruling it because courts are not allowed by the separation of powers doctrine to entertain "political questions". No court has ever addressed all aspects of any one of our arguments and explained, consistent with the rules of statutory construction, why they are violative of the law:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

7.11 Ministry just wants to harass the government or the interfere with the lawful execution of the government's duties


We do not seek any malicious motive whatsoever. We seek to learn and enforce both man's law and God's law against all those who violate it, including both those in the government AND the private sector. Our Member Agreement, Form #01.001 says our materials are limited to being used only for petitioning the government for a redress of grievances caused by violation of the law and no other purpose, including any type of commercial purpose. Authorities in support of the above include the following:

1. Member Subscriptions Page, Section 4:

4. Reasons Why We Have a Member Subscriptions Area

Below is a list of reasons why we place specific materials in our Member Subscription Area. Specifically, we want to:



1. Prevent and avoid being associated with any and all of the following types of people who might attempt to abuse our materials:

- 1 1.1 Those who intend to use our materials to violate any law applicable to the jurisdiction where they are
2 domiciled.
- 3 1.2 Those who dislike or [hate the government](#). We are not [anti-government](#) but rather  [pro SELF-](#)
4 [government](#).
- 5 1.3 "Tax deniers", "tax defiers", or "tax protesters". We don't protest "[taxes](#)", but crime. We think everyone
6 who uses government services should pay for what they use. Likewise, we believe that those who don't
7 want government services should not be compelled to either accept them or pay for them.
- 8 1.4 Government moles. We don't want to be infiltrated as a group by people who work for the government and
9 who might become moles or informants who intend to harm other members. Our [Member Agreement,](#)
10 [Form #01.001](#) prevents this sort of activity.
- 11 1.5 Those who are ignorant and/or [presumptuous](#) about anything.

12 "My people are destroyed for lack of knowledge [ignorance]."
13 [[Hosea 4:6](#), Bible, NKJV]

- 14 1.6 Those who refuse to do their legal homework or research.


15 "One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer
16 is an abomination."
17 [[Prov. 28:9](#), Bible, NKJV]

- 18 1.7 Those who have  [commercial motives](#). None of the materials on this website are intended for a 
19 [commercial purpose](#), but for religious, moral, and law enforcement purposes.

20 "For the love of money is the root of all evil: which while some coveted after, they have
21 erred from the faith, and pierced themselves through with many sorrows.

22 But thou, O man of God, flee these things; and follow after righteousness, godliness,
23 faith, love, patience, meekness.

24 Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and
25 hast professed a good profession before many witnesses."
26 [[1 Timothy 6:5-12](#), Bible, NKJV]

- 27 2. Ensure that we are not held to a higher standard than the IRS itself. [IRM 4.10.7.2.8](#) says that IRS
28 publications, including the entire IRS website, should not be relied upon to sustain any position. Our [Member](#)
29 [Agreement, Form #01.001](#) and our [Disclaimer](#) both require everyone, including the government, to apply the
30 same standard of lack of accountability to us as the government enjoys. This ensures  [equal protection and](#)
31 [equal treatment](#) that is the foundation of the United States Constitution. This situation is further described
32 below:

33  [Reasonable Belief About Income Tax Liability, Form #05.007](#)

- 34 3. Prevent and avoid clogging the courts with unwarranted and erroneous lawsuits that use our materials filed
35 by people who are not doing their legal homework.
- 36 4. Prevent and avoid clogging the IRS with erroneous administrative correspondence filed by those who are
37 "[taxpayers](#)". All of our materials pre-suppose that those who use them to correspond with the government are
38 "[nontaxpayers](#)" who fully comply with our [Member Agreement, Form #01.001](#). Those who don't would be
39 committing perjury and needlessly burdening the government.
- 40 5. Ensure that those who use our materials are qualified to use them and have taken all the steps necessary to
41 become sovereign BEFORE they use them.
- 42 6. Prevent and avoid being blamed by those who refuse to take complete, personal, and exclusive responsibility
43 for themselves and all their decisions and actions. Only the educated and the responsible can be free:
- 44 7. Prevent and avoid discrediting both us, our members, our ministry, and the God we serve by being
45 associated with people who are not following the law nor following our [Member Agreement, Form #01.001](#) in
46 enforcing the law.
- 47 8. Create a way to recoup the high cost of delivering and improving the vast legal information and tools
48 available on our website. We need resources to recruit and retain the talent required to produce the
49 information and services offered by our ministry.

1 We think that it is hypocritical for anyone to expect cooperation or protection from a court or a government
2 that they refuse to reciprocate by protecting the government from abuse. This is not unlike the concept behind
3 attorney licensing: protection of the courts from abuse by litigants.

4 "Do unto others as you would have them do unto you."
5 [[Matt. 7:12](#), Bible, NKJV]

6 "Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the
7 Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by
8 him for the punishment of evildoers and for the praise of those who do good. For this is
9 the will of God, that by doing good you may put to silence the ignorance of foolish men—
10 as free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all
11 people. Love the brotherhood. Fear God. Honor the king."
12 [[1 Peter 2:13-17](#), Bible, NKJV]

13 [SOURCE: Member Subscriptions Page, Section 4; <http://sedm.org/Membership/Subscriptions.htm>]

- 14 2. SEDM Website Disclaimer, Section 2: Intended/Authorized Audience of this Website says that everything on the
15 website is provide for use only by the authors themselves and not other readers. It is impossible to clog up the IRS or
16 the government if the materials are not authorized to even be sent to them by anyone other than the original author(s):

17 2. INTENDED/AUTHORIZED AUDIENCE OF THIS WEBSITE

18 This website and the materials on it were prepared for the use of the authors only by themselves. Any use of the
19 terms "you", "your", "individuals", "people", "persons", "we recommend", "you should", "we" or "our readers",
20 "readers", "those", "most Americans", "employers", "employees", and all similar references either on the
21 website or in any verbal communications or correspondence with our readers is directed at the author(s) and
22 not other readers. The only exception to this rule is the Copyright/Software License Agreement below, which
23 applies to everyone EXCEPT the author(s) or ministry. All the authors are doing by posting these materials is
24 sharing with others the results of their extensive research and the play book they developed only for use by
25 themselves. For instance, the bottom of every page of the [Tax Fraud Prevention Manual](#) book says: "**TOP**
26 **SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the
27 book, it defines "Treasury" as the "SEDM Department of the Treasury". Consequently, how those materials
28 impact or influence others is of no concern or consequence to the authors, and no motive may be attributed to
29 any statements by the authors that would appear to be directed at third parties, because such statements are
30 actually directed at themselves only. How readers use or apply the materials appearing here is entirely their
31 choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials.
32 This approach is no different from that of the federal government, where the term "employee" in the Internal
33 Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies to federal agents,
34 officers, and instrumentalities of the United States government, all of whom are described in [26 U.S.C.](#)
35 [§6331\(a\)](#). Any effort on the part of the government to redefine the words we use to mean anything other than
36 what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act is an
37 act of Treason punishable by death. How can a person have [First Amendment](#) rights if the authors can't even
38 define the meaning of the words they use? How can the government claim that we have [equal protection of the](#)
39 [laws](#) guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#)
40 and the [Declaration of Independence](#)) if they can define the meaning of the words they use in their [void for](#)
41 [vagueness](#) "codes", but we can't define the meaning of the words we use in our writings and must rely on some
42 government [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18](#)
43 [U.S.C. §208](#)) to define or redefine them to have a meaning other than what we use? **Hypocrisy!**

44 [SOURCE: SEDM Disclaimer Page, Section 2: Intended/Authorized Audience of this Website;
45 <http://sedm.org/disclaimer.htm>]

46 7.12 Ministry is a "nut job"

47 The last line of defense for those who can't RATIONALLY argue against us with facts and evidence is to say we are crazy.
48 Some judges carry this type of underhanded and unconstitutional persecution of religious groups to the extreme by insisting
49 that they must undergo a psychiatric evaluation and take the Minnesota Multiphasic Personality Inventory (MMPI). The
50 only nut job is THEM, because by doing so they are indirectly admitting that:

- 51 1. The law is irrelevant.
- 52 2. Facts are irrelevant.
- 53 3. Hate speech and slander is the only way they can win the argument.
- 54 4. They are terrorists who out to be arrested by the Department of Homeland Security and prosecuted for hate crimes.
- 55 5. They are violating the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B.

- 1 6. They are engaging in a conspiracy against our religious rights in violation of 18 U.S.C. §241.
2 7. They want to CRIMINALLY damage religious property in violation of 18 U.S.C. §247. That property is our own
3 credibility.

4 On this subject, the U.S. Supreme Court and the founding fathers have held the following:

5 "Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable
6 supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great
7 Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician,
8 equally with the pious man, ought to respect and to cherish them. A volume could not trace all their
9 connections with private and public felicity. Let it simply be asked, "where is the security for property, for
10 reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of
11 investigation in courts of justice?" And let us with caution indulge the supposition that morality can be
12 maintained without religion. Whatever may be conceded to the influence of refined education on minds of
13 peculiar structure, reason and experience both forbid us to expect that national morality can prevail in
14 exclusion of religious principle."
15 [George Washington in his [Farewell Address](#)]

16
17 "...The constitutional rights of those spreading their religious beliefs through the spoken and printed word
18 are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for
19 expressing one's views is not to be measured by the protection afforded commercial handbills. It should be
20 remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious
21 organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or
22 intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray
23 his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to
24 all, not merely to those who can pay their own way. . . ."
25 [Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

26
27 "In the First Amendment, the Founding Fathers gave the free press the protection it must have to fulfill its
28 essential role in our democracy. The press [and this religious ministry] was to serve the governed, not the
29 governors. The Government's power to censor the press was abolished so that the press would remain forever
30 free to censure the Government. The press was protected so that it could bare the secrets of government and
31 inform the people. Only a free and unrestrained press can effectively expose deception in government. And
32 paramount among the responsibilities of a free press is the duty to prevent any part of the government from
33 deceiving the people and sending them off to distant lands to die of foreign fevers and foreign shot and shell. In
34 my view, far from deserving condemnation for their courageous reporting, the New York Times, the Washington
35 Post, and other newspapers should be commended for serving the purpose that the Founding Fathers saw so
36 clearly. In revealing the workings of government that led to the Vietnam war, the newspapers nobly did
37 precisely that which the Founders hoped and trusted they would do."
38 [New York Times Co. v. United States, [403 U.S. 713](#) (1970)]

39
40 Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people,
41 and we acknowledge the profound belief of adherents to many faiths that there must be a place in the
42 student's life for precepts of a morality higher even than the law we today enforce. We express no hostility to
43 those aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude
44 religion from every aspect of public life could itself become inconsistent with the Constitution. See Abington
45 School District, supra, at 306 (Goldberg, J., concurring).

46 [. . .]

47 Nearly half a century of review and refinement of Establishment Clause jurisprudence has distilled one clear
48 understanding: Government may neither promote nor affiliate itself with any religious doctrine or
49 organization, nor may it obtrude itself in the internal affairs of any religious institution. The application of
50 these principles to the present case mandates the decision reached today by the Court.

51 [. . .]

52 The mixing of government and religion can be a threat to free government, even if no one is forced to
53 participate. When the government puts its imprimatur on a particular religion, it conveys a message of
54 exclusion to all those who do not adhere to the favored beliefs.{9} A government cannot [505 U.S. 607] be
55 premised on the belief that all persons are created equal when it asserts that God prefers some. Only

1 "[a]nguish, hardship and bitter strife" result "when zealous religious groups struggl[e] with one another to
2 obtain the Government's stamp of approval." Engel, 370 U.S. at 429; see also Lemon, 403 U.S. at 622-623;
3 Aguilar v. Felton, 473 U.S. 402, 416 (1985) (Powell, J., concurring).{10} Such a struggle can "strain a political
4 system to the breaking point." Walz v. Tax Commission, 397 U.S. 664, 694 (1970) (opinion of Harlan, J.).

5 **When the government arrogates to itself a role in religious affairs, it abandons its obligation as guarantor of**
6 **democracy. Democracy requires the nourishment of dialogue and dissent, while religious faith puts its trust**
7 **in an ultimate divine authority above all human deliberation. When the government appropriates religious**
8 **truth, it "transforms rational debate into theological decree."** Nuechterlein, Note, *The Free Exercise*
9 *Boundaries of Permissible Accommodation Under the Establishment Clause*, 99 *Yale L.J.* 1127, 1131 (1990).
10 Those who disagree no longer are questioning the policy judgment of the elected but the rules of a higher
11 authority who is beyond reproach. [505 U.S. 608]

12 Madison warned that government officials who would use religious authority to pursue secular ends exceed the
13 commission from which they derive their authority, and are Tyrants. The People who submit to it are governed
14 by laws made neither by themselves nor by an authority derived from them, and are slaves.

15 *Memorial and Remonstrance against Religious Assessments (1785)* in *The Complete Madison* 300 (S. Padover,
16 ed.1953). Democratic government will not last long when proclamation replaces persuasion as the medium of
17 political exchange.

18 Likewise, we have recognized that "[r]eligion flourishes in greater purity, without than with the aid of
19 Gov[ernment]."{11} *Id.* at 309. To "make room for as wide a variety of beliefs and creeds as the spiritual needs
20 of man deem necessary," *Zorach v. Claiborn*, 343 U.S. 306, 313 (1952), the government must not align itself
21 with any one of them. **When the government favors a particular religion or sect, the disadvantage to all others**
22 **is obvious, but even the favored religion may fear being "tainted] . . . with a corrosive secularism."** *Grand*
23 **Rapids School Dist. v. Ball**, 473 U.S. 373, 385 (1985) . **The favored religion may be compromised as political**
24 **figures reshape the religion's beliefs for their own purposes; it may be reformed as government largesse**
25 **brings government regulation.**{12} Keeping religion in the hands of private groups minimizes state intrusion
26 on religious choice, and best enables each religion to "flourish according to the [505 U.S. 609] zeal of its
27 adherents and the appeal of its dogma." *Zorach*, 343 U.S. at 313.

28 It is these understandings and fears that underlie our Establishment Clause jurisprudence. **We have believed**
29 **that religious freedom cannot exist in the absence of a free democratic government, and that such a**
30 **government cannot endure when there is fusion between religion and the political regime.** We have believed
31 that religious freedom cannot thrive in the absence of a vibrant religious community, and that such a
32 community cannot prosper when it is bound to the secular. And we have believed that these were the animating
33 principles behind the adoption of the Establishment Clause. To that end, our cases have prohibited government
34 endorsement of religion, its sponsorship, and active involvement in religion, whether or not citizens were
35 coerced to conform.
36 [*Lee v. Weisman*, 505 U.S. 577 (1992)]

37 **8 False arguments of Tax Professionals in Private Practice Against Our Teachings**

38 The following resource is useful in counteracting criticism from tax professionals in private practice about freedom or tax
39 arguments contained on our ministry website:

- 40 1. Rebutted Version of "*Tax Resister Frequently Asked Questions*", Form #08.007, by Dan Evans:
41 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/TRFAQ/TRFAQ.htm>
- 42 2. *Test for Federal Tax Professionals*, Form #03.009
43 <http://sedm.org/Forms/FormIndex.htm>
- 44 3. *Test for State Tax Professionals*, Form #03.010
45 <http://sedm.org/Forms/FormIndex.htm>

46 **9 False arguments from Churches or Pastors against this Ministry**

47 The central argument universally propounded by most churches in criticizing this ministry or its teachings are the following
48 deceptive and/or false statements:

- 49 1. The Bible commands Christians to render to Caesar that which is Caesar's. This argument is flawed because the U.S.
50 Supreme Court said that We the People are the sovereigns and therefore "Caesar" in this country. This makes our
51 public servants into the ones who must therefore do the "rendering", not us.

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

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

10 "The ultimate authority ... resides in the people alone."
11 [James Madison, [The Federalist, No. 46](#)]

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

18
19 "Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal
20 Government, through the domain of jurisdiction merely Federal, to recognize to be property.

21 "And this principle follows from the structure of the respective Governments, State and Federal, and their
22 reciprocal relations. They are different agents and trustees of the people of the several States, appointed with
23 different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,
24 are mutually obligatory."
25 [Dred Scott v. Sandford, [60 U.S. 393](#) (1856)]
26

27 "There is no such thing as a power of inherent sovereignty in the government of the United States In this
28 country sovereignty resides in the people, and Congress can exercise no power which they have not, by their
29 Constitution entrusted to it: All else is withheld."
30 [Juilliard v. Greenman, [110 U.S. 421](#) (1884)]

31 "In the United States***, sovereignty resides in the people who act through the organs established by the
32 Constitution. [cites omitted] The Congress as the instrumentality of sovereignty is endowed with certain
33 powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. The
34 Congress cannot invoke the sovereign power of the people to override their will as thus declared."
35 [Perry v. United States, [294 U.S. 330, 353](#) (1935)]

- 36 2. The Bible commands Christians to obey ALL civil authorities. This argument is simply FALSE because:
37 2.1. The Bible NEVER commands us to sin or to obey rulers who sin by violating God's laws. God cannot command
38 us to disobey Him either directly or indirectly without contradicting who and what He is, which is the very
39 epitome of Law.
40 2.2. The Bible says that all just civil authority comes from God and His laws. The implication is that rulers who are
41 acting in conflict with God's Laws are exceeding their delegated authority and acting instead as representatives of
42 Satan, not God, who are not due any obedience or allegiance.

43 "Let every soul be subject to the governing authorities. For there is no authority except from God, and the
44 authorities that exist are appointed by God. Therefore whoever resists the authority resists the ordinance of
45 God, and those who resist will bring judgment on themselves. For [righteous] rulers are not a terror to good
46 works, but to evil. [However, unrighteous rulers ARE a terror to good works] Do you want to be unafraid of the
47 [righteous] authority? Do what is good, and you will have praise from the same. For he [ONLY the righteous,
48 not the unrighteous ruler] is God's minister to you for good. But if you do evil, be afraid; for he does not bear
49 the sword in vain; for he is God's minister, an avenger to execute wrath on him who practices evil. Therefore
50 you must be subject, not only because of wrath but also for conscience' sake. For because of this you also pay
51 taxes, for they [the righteous, and not unrighteous rulers] are God's ministers attending continually to this very
52 thing. Render therefore to all [those who are righteous and NOT unrighteous] their due: taxes to whom taxes
53 are due, customs to whom customs, fear to whom fear, honor to whom honor."
54 [Rom. 13:1-7, Bible, NKJV]

55 "Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the Lord's sake, whether to
56 the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for

1 the praise of those who do good. For this is the will of God, that by doing good you may put to silence the
2 ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God.
3 Honor all people. Love the brotherhood. Fear God. Honor the king.
4 [[1 Peter 2:13-17](#), Bible, NKJV]

5 2.3. The Bible commands Christians to emulate Christ's example by challenging the teachings and doctrine of the
6 Pharisees, which today are the lawyers. The present de facto government is run almost entirely by lawyers:

7 "But there were also false prophets among the people, even as there will be false teachers [in the public
8 schools and the judiciary and the legal profession] among you, who will secretly bring in destructive
9 heresies, even denying the Lord who brought them, and bring on themselves swift destruction.

10 "And many will follow their destructive ways, because of whom the way of truth will be blasphemed.

11 "By covetousness [of your money] they will exploit you with deceptive words; for a long time their judgment
12 has not been idle, and their destruction does not slumber."

13 "...While they [the politicians, the judges, and the legal profession] promise them [the Sovereign People]
14 liberty, they themselves are slaves of corruption [income tax]; for by whom a person is overcome, by him also
15 he is brought into bondage [slavery and involuntary servitude in violation of the Thirteenth Amendment, by
16 virtue of income taxes on labor]."
17 [[2 Peter 2:1-3 19](#), Bible, NKJV]

18 2.4. The Bible commands Christians to resist the devil. How can we simultaneously resist the devil, and yet obey a
19 government that is acting like a devil?

20 "And have no fellowship [or association] with the unfruitful works of [government] darkness, but rather
21 reprove [rebuke and expose] them."
22 [[Eph. 5:11](#), Bible, NKJV]

24 "Come out from among them [the unbelievers and government idolaters]
25 And be separate, says the Lord.
26 Do not touch what is unclean,
27 And I will receive you.
28 I will be a Father to you,
29 And you shall be my sons and daughters,
30 Says the Lord Almighty."
31 [[2 Corinthians 6:17-18](#), Bible, NKJV]

33 "God resists the proud, but gives grace to the humble."

34 "Therefore submit to God. Resist the devil [the IRS] and he will flee from you. Draw near to God and He
35 will draw near to you. Cleanse your hands, you sinners; and purify your hearts, you double-minded."
36 [[James 4:6-8](#), Bible, NKJV]

38 "Be sober, be vigilant; because your adversary the devil [IRS] walks about like a roaring lion, seeking whom
39 he may devour. Resist him, steadfast in the faith, knowing that the same sufferings are experienced by your
40 brotherhood in the world."
41 [[1 Peter 5:8-9](#), Bible, NKJV]

42 The Bible says that God is the Word and the Law:

43 "In the beginning was the Word, and the Word was with God, and the Word was God."
44 [[John 1:1](#), Bibl, NKJV]

45 The Bible also describes God as Love:

46 "And we have known and believed the love that God has for us. God is love, and he who abides in love abides
47 in God, and God in him."
48 [[1 John 4:16](#), Bible, NKJV]

1 The Bible then characterizes the essence of “love” as obedience to the God’s Holy Law and Word:

2 *"Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, but he who does the will of My*
3 *Father in heaven."*
4 *[Jesus in [Matt. 7:21](#), Bible, NKJV]*

5 *"But why do you call Me 'Lord, Lord,' and not do the things which I say?"*
6 *[[Luke 6:46](#), Bible, NKJV]*

7 *"He who has [understands and learns] My commandments [laws in the Bible (OFFSITE LINK)] and keeps*
8 *them, it is he who loves Me. And he who loves Me will be loved by My Father, and I will love him and manifest*
9 *Myself to him."*
10 *[[John 14:21](#), Bible, NKJV]*

11 *"And we have known and believed the love that God has for us. God is love, and he who abides in love*
12 *[obedience to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him."*
13 *[[1 John 4:16](#), Bible, NKJV]*

14 *"Now by this we know that we know Him [God], if we keep His commandments. He who says, "I know Him,"*
15 *and does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly*
16 *the love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he*
17 *abides in Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."*
18 *[[1 John 2:3-6](#), Bible, NKJV]*

19 *"Let us hear the conclusion of this whole matter: Fear [respect] God and keep His*
20 *commandments, for this is man's all. For God will bring every work into*
21 *judgment, including every secret thing, whether good or evil."*
22 *[[Eccl. 12:13-14](#), Bible, NKJV]*

23 *"Keep justice, and do righteousness, for My salvation is about to come, and My righteousness is revealed.*
24 *Blessed is the man who does this, and the son of man who lays hold of it; who keeps from defiling the Sabbath,*
25 *and keeps his hand from doing any evil."*
26 *[[Isaiah 56:1-2](#), Bible, NKJV]*

27 *"Therefore, to him who knows to do good and does not DO it, to him it is sin."*
28 *[[James 4:17](#), Bible, NKJV]*

29 *"Blessed are those who do His commandments, that they may have the right to the tree of life, and may*
30 *enter through the gates into the city."*
31 *[[Rev. 22:14](#), Bible, NKJV]*

32 *"Now therefore, listen to me, my children, For blessed are those who keep my ways."*
33 *[[Prov. 8:32](#), Bible, NKJV]*

34 *"He has shown you, O man, what is good;*
35 *And what does the Lord require of you*

36 *But to DO justly,*
37 *To love mercy,*
38 *And to walk humbly with your God?"*
39 *[[Micah 6:8](#), Bible, NKJV]*

40 *"For I have come [as Truth] to set a man against his father, a daughter against her mother, and a daughter-in-*
41 *law against her mother-in law; and a man's enemies will be those of his own household. [Truth and allegiance*
42 *to Truth divides] He who loves father or mother more than Me is not worthy of Me. [and He who loves his*
43 *money or his possessions more than Me is not worthy of Me, Matt. 19:21] And he who loves son or daughter*

44 *more than Me is not worthy of Me. And he who does not take his*
45 *cross and follow after Me is not worthy of Me. He*
46 *who finds his life will lose it, and he who loses his life for My sake will find it. He who receives you receives*
47 *Me, and he who receives Me receives Him who sent Me."*

1 [Jesus in [Matt. 10:35-38](#), Bible, NKJV]

2 “But he who looks into the perfect law of liberty and continues in it, and is not a forgetful hearer **but a**
3 **DOER of the work**, this one will be blessed in what he does.”
4 [[James 1:25](#), Bible, NKJV]

5 The essence of loving God, who Himself is Love, is obeying God’s Holy Laws. Love is not a FEELING, but an act of
6 OBEDIENCE to God’s Laws. The legal definition of the word “worship” reveals that the essence of worship is obedience
7 to God’s Holy Laws.

8 **Worship.** Any form of religious service showing reverence for Divine Being, or exhortation to obedience to or
9 following the mandates of such Being. Religious exercises participated in by a number of persons assembled
10 for that purpose, the disturbance of which is a statutory offense in many states.

11 English law. A title of honor or dignity used in addresses to certain magistrates and other persons of rank or
12 office.

13 Public worship. This term may mean the worship of God, conducted and observed under public authority; or it
14 may mean worship in an open or public place, without privacy or concealment; or it may mean the performance
15 of religious exercises, under a provision for an equal right in the whole public to participate in its benefits; or it
16 may be used in contradistinction to worship in the family or the closet. In this country, what is called "public
17 worship" is commonly conducted by voluntary societies, constituted according to their own notions of
18 ecclesiastical authority and ritual propriety, opening their places of worship, and admitting to their religious
19 serves such persons, and upon such terms, and subject to such regulations, as they may choose to designate and
20 establish. A church absolutely belonging to the public, and in which all persons without restriction have equal
21 rights, such as the public enjoy in highways or public landings, is certainly a very rare institution.
22 [[Black’s Law Dictionary, Sixth Edition, pp. 1606-1607](#)]

23 This is exactly the same kind of obedience that secular law demands:

24 *Obedientia est legis essentia.*
25 *Obedience is the essence of the law. 11 Co. 100.*
26 [[Bouvier’s Maxims of Law, 1856](#);
27 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

28 Just as one of the main purposes of religion is morality, law has the same purpose:

29 *Jus est ars boni et aequi.*
30 *Law is the science of what is good and evil. Dig. 1, 1, 1, 1.*
31 [[Bouvier’s Maxims of Law, 1856](#);
32 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

33 Based on the preceding, both secular law and Christian religion have the same goals, which is educating people about right
34 and wrong and morality. Law teaches people about morality by punishing them and isolating them from others in jail when
35 they are immoral or do something wrong. Christians teach their people about morality by teaching the scriptures and by
36 example. In that sense, both Government (man) and God are competitors for the affection and worship (obedience) of the
37 people. Those who unquestioningly obey civil rulers and especially those who obey civil rulers who are violating God’s
38 laws, we allege, are in fact practicing idolatry and paganism, which is the worst sin documented in the Bible. This fact is
39 exhaustively proven in the following scholarly work on Biblical Law:

<p>The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485</p>

40 The following documents rebut in detail the most prevalent arguments you are likely to hear from churches against this
41 ministry or its teachings. They exhaustively prove that all such arguments are simply FALSE:

- 42 1. [Corruption Within Modern Christianity](#), Form #08.012-detailed rebuttal of the most common false teachings you hear
43 in most Christian churches today using scripture.
44 <http://sedm.org/Sermons/Sermons.htm>

2. *What Pastors and Clergy Need to Know About Government and Taxation*, Form #12.006-succinctly summarizes the proper biblical role of Churches and Christians in relation to the government. Reviewed and approved by a PhD in theology with over 30 years in the ministry.
<http://sedm.org/Forms/FormIndex.htm>
3. *SEDM Sermons Page*-sermons by various pastors that agree with everything on this website:
<http://sedm.org/Sermons/Sermons.htm>
4. *Should Christians Always Obey the State?*, Form #13.014
<http://sedm.org/Forms/FormIndex.htm>
5. *Delegation of Authority Order from God to Christians*, Form #13.007-proves that the Bible is a law book and a trust indenture and that the essence of loving God is obeying the law book. Most Christian churches treat the Bible as a history book and not a law book, which makes God into a Savior but not a Sovereign Lord over their lives and makes Jesus into nothing more than a liability insurance salesman for the wrath of hell. Reviewed and approved by a PhD in theology with over 30 years in the ministry.
<http://sedm.org/Forms/FormIndex.htm>
6. *The Institutes of Biblical Law*, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485. This is an excellent scholarly research into the meaning of biblical law. It proves that modern Christianity has become corrupted by turning the Bible from a law book into a history book and turning churches from institutes for biblical grace and justice into vain social clubs.
7. *Laws of the Bible*, Form #13.001-codifies all the laws of the Bible into one succinct source for use in conducting your own ecclesiastical court
<http://sedm.org/Forms/FormIndex.htm>
8. *Socialism: The New American Civil Religion*, Form #05.016- memorandum of law that exhaustively proves that the present de facto government has made itself into a pagan god ,an object of idol worship, and a civil religion that has replaced faith with presumption
9. *Government Establishment of Religion*, Form #05.038-describes how the law and the legal profession is abused by the government to create a pagan civil religion that is an affront and a substitute for God and His Laws
<http://sedm.org/Forms/FormIndex.htm>
10. *75 Bible Questions Your Instructors Hope You Don't Ask*-proves with questions and answers what is wrong with modern Christianity
http://freebooks.commentary.net/freebooks/docs/2132_47e.htm
11. *Family Guardian Website, Law and Government Page, Section 9: Church v. State and First Amendment*-various articles describing the proper biblical role of churches and Christian in relation to the government.
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
12. *Ben Williams Library*-a Christian pastor of over 30 years discovered the truths on our website independently and devoted the rest of his life to exposing the corruption within modern Christian churches.
<http://www.benwilliamslibrary.com/>

10 **False Arguments of Members and/or Readers Against This Ministry**

The following resources are useful in counteracting criticism of our ministry from readers of our materials or ministry members. See section 6 of the following:

1. *SEDM Frequently Asked Questions*
<http://sedm.org/FAQs/FAQs.htm>
2. *Questions and Answers from Ministry Members to Ministry Staff*-SEDM Forums
<http://sedm.org/forums/index.php?showforum=44>

11 **False Media Propaganda against this ministry**

11.1 **Example article**

Here is an example article biased against “sovereign citizens”:

FBI warns of threat from anti-government extremists

By [Patrick Temple-West](#)

1 **WASHINGTON** | Mon Feb 6, 2012 7:21pm EST

2 *WASHINGTON (Reuters) - Anti-government extremists opposed to taxes and regulations pose a growing threat*
3 *to local law enforcement officers in the United States, the FBI warned on Monday.*

4 *These extremists, sometimes known as "sovereign citizens," believe they can live outside any type of government*
5 *authority, FBI agents said at a news conference.*

6 *The extremists may refuse to pay taxes, defy government environmental regulations and believe the United*
7 *States went bankrupt by going off the gold standard.*

8 *Routine encounters with police can turn violent "at the drop of a hat," said Stuart McArthur, deputy assistant*
9 *director in the FBI's counterterrorism division.*

10 *"We thought it was important to increase the visibility of the threat with state and local law enforcement," he*
11 *said.*

12 *In May 2010, two West Memphis, Arkansas, police officers were shot and killed in an argument that developed*
13 *after they pulled over a "sovereign citizen" in traffic.*

14 *Last year, an extremist in Texas opened fire on a police officer during a traffic stop. The officer was not hit.*

15 *Legal convictions of such extremists, mostly for white-collar crimes such as fraud, have increased from 10 in*
16 *2009 to 18 each in 2010 and 2011, FBI agents said.*

17 *"We are being inundated right now with requests for training from state and local law enforcement on*
18 *sovereign-related matters," said Casey Carty, an FBI supervisory special agent.*

19 *FBI agents said they do not have a tally of people who consider themselves "sovereign citizens."*

20 *J.J. MacNab, a former tax and insurance expert who is an analyst covering the sovereign movement, has*
21 *estimated that it has about 100,000 members.*

22 *Sovereign members often express particular outrage at tax collection, putting Internal Revenue Service*
23 *employees at risk.*

24 *(Reporting By Patrick Temple-West; Editing by [Kevin Drawbaugh](#))*

25 **11.2 Rebuttal to example article**

26 The content of this section rebuts the biased press release in the previous section, starting after the line below:

27 _____

28 A few things to be noticed in this presumptuous article:

- 29 1. The title itself uses the terms United States and FBI which would indicate this "threat" is to the federal United States
30 corporation and to no one else.
- 31 2. "Sovereign citizen" is an oxymoron as citizen, in most cases, denotes being under a governments civil/private law
- 32 3. "believe they can live outside any type of government authority" – only outside it's civil law/private law if not
33 consented to
- 34 4. The use of the word "extremists" is subjective and inflammatory at best and is designed to connect freedom to
35 extremism/terrorism
- 36 5. "We are being inundated right now with requests for training from state and local law enforcement on sovereign-
37 related matters," - could this be because those who have properly removed themselves from federal civil jurisdiction
38 and private law franchises are now a real legal threat to any individual police officer who acts outside his limited
39 authority? Makes one wonder.....

40 It's absolutely asinine that they are calling people anything that they refuse to define. In fact:

1. There IS no legal definition for either a "sovereign citizen" or a "terrorist" and they couldn't define it even if they wanted to because it would unconstitutionally circumvent the police powers of the states.
2. Were there to be a legal definition of "terrorism" it's foundation would no doubt include an absence of the respect for the rule of law which seems to describe the track taken by the current imposter government. They therefore couldn't define "terrorism" without ALSO including THEMSELVES. That's why they don't want to define it.
3. If they DID define "sovereign" as we have, all their "sovereign citizen" propaganda would have to cease because it would be in conflict with their own definition and they would have nothing left to talk about or complain about or sensationalize:

SEDM Disclaimer

4. Meaning of Words

The word "sovereign" means all the following:

1. A human being and NOT a "government". Only human beings are "sovereign". All powers of government are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary conversion, we cease to have a government and instead end up with [a private, de facto for profit corporation that has no sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people.](#)
2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our consent.
3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into public office without their consent, then we have an EQUAL right to elect any and every government or officer within government into our PERSONAL service as our PERSONAL officer without THEIR consent. See: [Correcting Erroneous Information Returns, Form #04.001.](#)
5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
6. The origin of all authority delegated to the government per the Declaration of Independence.
7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its predecessor, U.C.C. 1-207.
8. Not consenting to any and every civil franchise offered by any government.
9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.
10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY and INJUSTICE.
11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His fiduciaries is a direct interference with our right to contract and the free exercise of religion. See: [Delegation of Authority Order from God to Christians, Form #13.007](#)

12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil franchises that only acquire the "force of law" with the consent of the subject. See: [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)
13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor. 6:19](#).
14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under civil statutory law.

[SEDM Disclaimer; SOURCE: <http://sedm.org/disclaimer.htm>]

4. Even when they DO try to define something legally, they refuse to be limited by the definition, so THEY are the terrorists because their actions are not limited by the law, thus turning a society of law into a society of men/policy. See:

Meaning of the Words "includes" and "including", Form #05.014
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/Includes.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

5. They are not a government, because THIS republican government is a society of law, as declared by the U.S. Supreme Court in Marbury v. Madison. That means a MAN isn't allowed to subjectively define what words mean and only the LAW can. A failure to define words is in itself TERRORISM, and produces what the U.S. Supreme Court calls "arbitrary control". THAT arbitrary control is, in fact, the REAL terrorism and amounts to a society of men. The U.S. Code also identifies such people and the present de facto government as COMMUNISTS:

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

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

6. For more on this SCAM, see:
 - 6.1. *Rebutted Arguments Against This Website*, Form #09.011, Sections 6.1 through 6.4
 DIRECT LINK: <http://sedm.org/Form...rgAgWebsite.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 - 6.2. *Media Press Kit*, Form #01.014, Section 2
<http://sedm.org/Mini...diaPressKit.htm>

- 1 6.3. Sovereign Immunity, Section 3
2 <http://sedm.org/Ministry/Immune.htm>
3 6.4. SEDM Disclaimer, Section 4 definition of "sovereign"
4 http://sedm.org/disc...ANINGS_OF_WORDS

5 Basically, anyone who knows more about the law than an ignorant jack booted THUG with a gun who is on their payroll is
6 a "terrorist" or a "sovereign citizen" or an "extremist". Ignorant people are easily intimidated and when the police are the
7 ignorant ones, the person smart enough to expose and embarrass their ignorance and violations of law is a terrorist.

8 Worse, some armed employees/agents of this pretend government who are also ignorant of the rule of law may now
9 wrongly see unfranchised non citizen nationals as a threat.

10 It appears that when the people no longer understand the meaning of the rule of law that organizations pretending to be
11 government will try to use propaganda as a substitute for law. In other words, they substitute franchises and public policy
12 in place of de jure law and the rule of law.

13 The media are therefore obviously presumptuous IDIOTS and FOOLS for trying to release such a presumptuous article to
14 begin with.

15 **12 FALSE FBI and Department of Homeland Security arguments against this ministry**

16 *"Let no one deceive himself. **If anyone among you seems to be wise in this age, let him become a fool that he**
17 **may become wise. For the wisdom of this world is foolishness with God.** For it is written, "**He catches the**
18 **wise in their own craftiness**"; and again, "**The LORD knows the thoughts of the wise, that they are futile.**"
19 [1 Cor. 3:18-23, Bible, NKJV]*

20 The Homeland Security Department and FBI have ranked the sovereignty and freedom movement as a major threat. It's
21 members are alleged to violate the law, and some are even alleged to kill police. Read more:

- 22 1. <http://www.latimes.com/news/nationworld/nation/la-na-terror-cop-killers-20120224,0,5474022.story>
23 2. http://www.pakalertpress.com/2012/02/25/report-more-than-100000-americans-are-domestic-terrorists/?utm_source=feedburner&utm_medium=email&utm_campaign=Feed%3A+pakalert+%28Pak+Alert+Press%29
24 [29](http://www.pakalertpress.com/2012/02/25/report-more-than-100000-americans-are-domestic-terrorists/?utm_source=feedburner&utm_medium=email&utm_campaign=Feed%3A+pakalert+%28Pak+Alert+Press%29)
25 3. <http://www.prisonplanet.com/police-trained-nationwide-that-informed-americans-are-domestic-terrorists.html>
26

27 So WHO gave Americans the CRAZY idea that Americans were Sovereign?

28 In [Chisholm v. Georgia](#) the Supreme Court ruled:

29 *"[A]t the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country,
30 but they are sovereigns without subjects. with none to govern but themselves; the citizens of America are equal
31 as fellow citizens, and as joint tenants in the sovereignty."
32 [Chisholm v. Georgia, 2 Dall. (US) 419, 454 1 L Ed 440, 455 @ Dall 1793 pp.471-472 (1793)]*

33 In [Yick Wo v. Hopkins](#), Sheriff, the Supreme Court ruled:

34 *"Sovereignty itself is, of course, not subject to the law, for it is the author and source of law, but in our system,
35 while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people,
36 by whom and for whom all government exists and acts... For, the very idea that one man may be compelled to
37 hold his life or the means of living or any material right essential to the enjoyment of life, at the mere will of
38 another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.
39 (118 U. S. 356.)"
40 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

41 In [Scott v. Sandford](#) they ruled:

42 *"The words 'sovereign people' are those who form the sovereign, and who hold the power and conduct the
43 government through their representatives. Every citizen is one of these people and a constituent member of this
44 sovereignty." "
45 [Scott v. Sandford, 60 U.S. 393 404 (1856)]*

1 The LA Times Article Continues:

2 *"This is a movement that has absolutely exploded," said Mark Potok, a senior fellow at the Southern Poverty*
3 *Law Center, a nonprofit organization based in Montgomery, Ala., that tracks domestic terrorists and hate*
4 *groups. More than 100,000 Americans have aligned themselves with the sovereign citizens, the center said."*

5 Read more:

6 <http://www.latimes.com/news/nationworld/nation/la-na-terror-cop-killers-20120224,0,5474022.story>

7 So the FBI had better go after the Ring Leaders of this Sovereignty movement:



8

9 And here is another picture of known Sovereignty movement thugs that resisted arrest using armed conflict against civil
10 authorities:

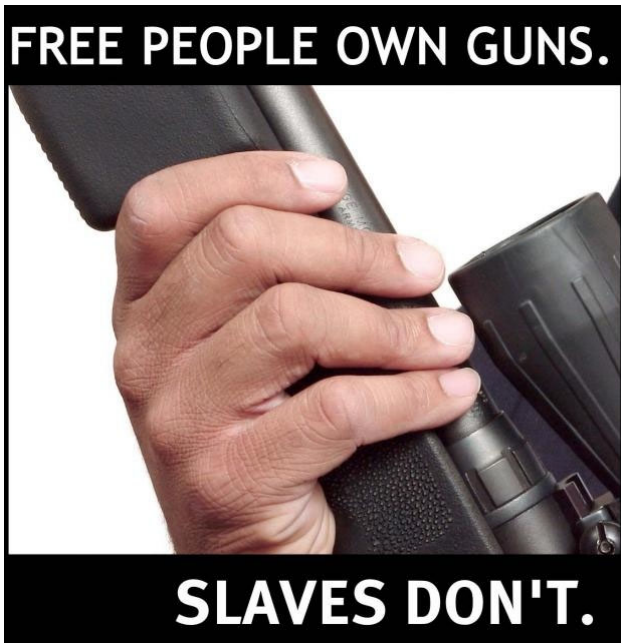
The Founding Liberals



- 1
2 For more entertaining information on this subject, see:

Larken Rose on Gun Control
<http://www.youtube.com/watch?v=CjDHO16MyKY>

- 3 Our Disclaimer says we absolutely don't condone, subsidize, or participate in violence or terrorism of any kind, BUT



13 Tools for Defending Materials on our Website from Attacks by Others

*“Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public servants who are your [fiduciaries and stewards](#) under the [Constitution](#)] approved to God, a worker who does not need to be ashamed, rightly dividing the word [and the deeds] of truth. **But shun profane babblings [government propaganda, tyranny, and usurpation] for they will increase to more ungodliness. And their message [and their harmful affects] will spread like cancer [to destroy our society and great Republic].”**
[2 Tim. 2:15-17, Bible, NKJV]*

*“For this is the will of God, that by doing good you may put to silence the ignorance of foolish [government] men— **as free, yet not using liberty as a cloak for vice, but as bondservants [fiduciaries, where the Bible is the "bond"] of God. Honor all people. Love the brotherhood. Fear God. Honor the king.”**
[1 Peter 2:13-17, Bible, NKJV]*

As you learn the truths found on our website, you will inevitably butt heads with people who will attempt to criticize and discredit the information presented. The freedom community, unfortunately, is plagued with personalities who all have strong egos and often economic agendas. The table below summarizes the major government organizations and freedom personalities who are likely to try to attack our research and materials, along with authoritative resources you can use to respond to the often presumptuous, irrational, and ignorant attacks they will no doubt attempt to make in order to unjustly and fraudulently discredit our materials and research and thereby unduly elevate their own importance and credibility:

Table 4: Tools to Defend Your Beliefs

#	Person or entity doing the criticism	Resources to defend yourself from the personality
1	The IRS	<i>Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”</i> , Form #08.005 http://sedm.org/Forms/FormIndex.htm
2	The U.S. Congress	<i>Rebutted Version of Congressional Research Service Report #97-59A: “Frequently Asked Questions Concerning the Federal Income Tax”</i> , Form #08.006 http://sedm.org/Forms/FormIndex.htm
3	Dan Evans http://evans-legal.com/dan/welcome.html	<i>Rebutted Version of “Tax Resister Frequently Asked Questions”</i> , Form #08.007 http://sedm.org/Forms/FormIndex.htm
4	Pete Hendrickson http://losthorizons.com	<i>Policy Document: Pete Hendrickson’s “Trade or Business” Approach</i> , Form #08.003 http://sedm.org/Forms/FormIndex.htm

#	Person or entity doing the criticism	Resources to defend yourself from the personality
5	Peter Kershaw http://hushmoney.org	<i>Policy Document: Peter Kershaw's Tax Approach</i> , Form #08.010 http://sedm.org/Forms/FormIndex.htm
6	UCC redemption advocates Examples: Robert Kelly: http://americansbulletin.googlepages.com/ Sam Davis: http://statusisfreedom.com/ Winston Shroul (Solutions in Commerce) Barton Buhtz: http://famguardian.org/Subjects/MoneyBanking/UCC/InvestigativeReportUCC.pdf Rice McCleod: http://famguardian.org/Publications/RedemptionManual/Redemption-20061120.pdf	<i>Policy Document: UCC Redemption</i> , Form #08.002 http://sedm.org/Forms/FormIndex.htm
7	Larken Rose http://www.kickingthedragon.com/	<i>Great IRS Hoax</i> , Form #11.302, Sections 5.7.6 through 5.7.6.11.10 http://sedm.org/Forms/FormIndex.htm
8	Irwin Schiff http://paynoincomtax.com	<i>Great IRS Hoax</i> , Form #11.302, Section 5.7.5 http://sedm.org/Forms/FormIndex.htm
9	Other famous freedom personalities not listed here	<i>Who's Who in the Freedom Community</i> , Form #08.009 http://sedm.org/Forms/FormIndex.htm <i>Persecution of Tax Honesty Advocates</i> http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm

1 In addition to the above, the following resource contains memorandums of law on most major freedom subjects. Most of
2 these memorandums end with a series of admissions. These documents are very useful to use as weapons against people
3 who are arguing about a specific subject covered by the memorandum because you can print these documents on double
4 sided paper and then hand them to the person who is attacking you and demand that they either rebut the admissions at the
5 end and the content of the document within 30 days, or else they agree with you.

SEDM Forms/Pubs Page, Section 1.5: Memorandums of Law
<http://sedm.org/Forms/FormIndex.htm>

6 We have also prepared this document which rebuts the most popular arguments made against our ministry and its teachings.
7 This document is prominently posted on the opening page of our website to discredit our detractors:

8 By far, the most frequent resistance we get from people who are reading our materials for the first time is against our view
9 on the Fourteenth Amendment and citizenship in general. The majority of freedom researchers wrongfully associate a
10 sinister motive to the Fourteenth Amendment and think that it is bad to claim to be a Fourteenth Amendment citizen. We
11 completely disagree and you will need to study the following resources to understand fully why we disagree with what we
12 call "Fourteenth Amendment Conspiracy Theorists":

- 13 1. *Why the Fourteenth Amendment is NOT a Threat to Your Freedom*, Form #08.015
14 <http://sedm.org/Forms/FormIndex.htm>
- 15 2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006. See in
16 particular section 15.3.
17 <http://sedm.org/Forms/FormIndex.htm>
- 18 3. *Flawed Tax Arguments to Avoid*, Form #08.004, Sections 6.1 and 8.1
19 <http://sedm.org/Forms/FormIndex.htm>
- 20 4. *Family Guardian Forums: Form 6.1 entitled "Citizenship, Domicile, and Nationality"*. See the thread entitled "State
21 citizen falsely argues that he is not a Fourteenth Amendment Citizen":
22 <http://famguardian.org/forums/index.php?showtopic=3951>

23 If you have a controversy about anything relating to citizenship, please join the Family Guardian forums and post your
24 comments and arguments in forum number 6.1 listed above. We are far too busy to argue with you personally or
25 individually, but the above forums will get the attention you need. We are NOT responsible for the content of these
26 forums, but we endorse the positions taken there:

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

Please BEFORE posting anything in the forums, at least read and re-read all the materials on citizenship mentioned in the above list, so that other forum members don't have to review or repeat the vast research that has already been done on citizenship through us and our sister site. Citizenship is a deliberately complex subject so please take time to study it carefully using the above materials BEFORE you go into either criticism or debate mode.

If you would like a website that agrees 100% with our views but also offers an alternative or expanded view of some subjects we don't cover as thoroughly, please see:

Freedom School

<http://freedom-school.com/>

14 Information and Efforts by members of this ministry to correct illegal or false information being propagated by persons other than the government

As we have repeatedly emphasized throughout this document, we fight illegal and injurious behaviors wherever we find them. We don't "selectively enforce" against any specific government and we are not anti-government, but anti crime. This section documents our information and sincere efforts directed at preventing false, injurious, or unlawful statements or activities by those other than governments in order to prove this assertion.

Below is a list of resources on our website and sister website directed at correcting untruthful, deliberately misleading, or illegal statements or activities of private parties who are not part of any government. In most cases, the documents presented don't deal with taxes at all. We have also undergone similar persecution from those who are the subject of these resources because of our efforts to correct their false, hypocritical, or illegal activities. For the purposes of Christianity, anything in violation of God's laws in the Holy Bible we consider to be "illegal":

1. *Family Guardian Website Topics Page*-many different topic areas, each dealing with social problems and applying the truth of God's word to identify God's remedy for them.
<http://famguardian.org/>
2. *Family Guardian Forums*-extensive debate and exposition of private people and institutions who are engaging in sinful, unlawful, or injurious activities. Contains links to many sources of evidence of the corruption.
<http://famguardian.org/forums/>
3. *Who's Who in the Freedom Community*, Form #08.009-addresses members of the freedom community in general.
<http://sedm.org/Forms/FormIndex.htm>
4. *Scams and Frauds page*, Family Guardian Website-exposes scams and frauds of many different types, most of which are not perpetrated by the government
<http://famguardian.org/Subjects/Scams/scams.htm>
5. *Policy Document: Corruption Within Modern Christianity*, Form #08.012
6. *Unlicensed Practice of Law*, Form #05.029-documents how the legal profession worldwide has become corrupted because of attorney licensing
<http://sedm.org/Forms/FormIndex.htm>
7. *Policy Document: UCC Redemption*, Form #08.002
<http://sedm.org/Forms/FormIndex.htm>
8. *Policy Document: Pete Hendrickson's "Trade or Business" Approach*, Form #08.003
<http://sedm.org/Forms/FormIndex.htm>
9. *Policy Document: Paperwork Reduction Act (PRA) Violations by the IRS*, Form #08.014-rebuts the approach taken by Lindsey Springer
<http://sedm.org/Forms/FormIndex.htm>
10. *Policy Document: Peter Kershaw's Tax Approach*, Form #08.010
<http://sedm.org/Forms/FormIndex.htm>
11. *Rebutted Version of "Tax Resister Frequently Asked Questions"*, Form #08.007
<http://sedm.org/Forms/FormIndex.htm>

In addition to the above information, members of this ministry have contacted the following private freedom personalities and tried to get them to reform their false statements or illegal activities **before** they were subsequently criminally indicted and prosecuted. Most of these people are or were in jail because they DIDN'T listen to us!

1. Eddie Kahn and his Guiding Light of God Ministries: He was contacted about his views on citizenship. He thought he was a statutory “U.S. citizen” and eventually he said “we’ll just have to agree to disagree”. He was also warned that his commercial redemption activities and preparing tax returns for people would lead to trouble. Eventually, he was sentenced to 10 years in jail because he prepared an allegedly false tax return for actor Wesley Snipes.
2. Larken Rose of 861 Evidence: He was warned about his views on citizenship and franchises. He thought he was a statutory “U.S. citizen” and continued filing resident tax forms that he didn’t know were FALSE and FRAUDULENT. He was subsequently convicted for failure to file and sentenced to about 18 months in jail.
3. Irwin Schiff and his PayNoIncomeTax website: He was warned about his views on citizenship. He thought he was a statutory “U.S. citizen” and continued filing FALSE and FRAUDULENT resident tax forms both for himself and for others. He was subsequently convicted for tax fraud and will probably be deceased before he is released from jail.
4. Joe Saladino of Freedom and Privacy Committee. He was warned about his claim or right tax return approach and that it was a bad idea to be preparing tax returns for others, and especially RESIDENT tax returns like the 1040. Eventually, he was convicted for filing false returns and sentenced to five years in jail.
5. Bob Schulz of We the People. He was warned about his views on citizenship and franchises. He continues to litigate numerous issues as a statutory “U.S. citizen” and continues to participate unlawfully in Social Security as a person domiciled on federal territory with no rights. Yet, he continually rattles his cage on the federal plantation through endless litigation by claiming he is denied of rights and the government is violating the constitution. That cage, ironically, is of his own making. He is acting like a federal employee and looking his government benefactor gift horse in the mouth.
6. John Kotmair of Save a Patriot Fellowship. He was contacted about his lack of understanding about citizenship and his disdain for the Nonresident Alien Position. He irrationally argues against it but wasn’t able to disprove our position on the subject with evidence. He continues to believe that he is a statutory “U.S. citizen”, but doesn’t understand that it is a franchise. He was subsequently enjoined from talking about tax subjects.
7. Peymon Mottahedeh of Live Free Now. He was contacted about flaws in his views on citizenship. Members of this Ministry also attended his Level One freedom course. Several attempts have been made to enjoin his tax activities but none to date have succeeded that we are aware of.
8. John Vanhove (Johnny Liberty) of Institute for Global Prosperity: He was contacted about his research on sovereignty. He became a devoted student of our materials. He admitted that he wished he had found our materials sooner. Tragically, he was convicted of defrauding his clients and served about 18 months in federal prison.
9. Ralph Winterrowd: He was contacted by a member about his views on enforcement implementing regulations. Our research on that subject was presented to him and it was explained that he is misinterpreting the need for regulations. He refused to change his ways. Our treatment of the controverted subject is contained in:

Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
10. Sam Davis, of the Sovereign People’s Court in Las Vegas: Some of our members went to his meetings and warned him about his views on UCC redemption and the commercial scams he was running through his participation in the court meetings on the weekend. He got defensive and belligerent and refused to clean up his act. Subsequently, he plead guilty and was convicted of 31 criminal counts connected with commercial scams in 2011. The following forums document the story (you need a forum account to view):
<http://famguardian.org/forums/index.php?showtopic=2409>
11. Ray Reynolds: One of our members attended his seminar on corporate asset protection. Major defects in his corporate asset protection strategy were exposed during one of his seminars and he had the member physically removed (bounced) from the seminar. See:
<http://famguardian.org/Subjects/PropertyPrivacy/Property/RayReynoldsPlanCommentary.htm>

We don’t have any problem with the convictions or enforcement against these people and they appear to have gotten what they deserved. Their pride and ego seems to have been the main reason they refused to either admit they were wrong, or mend their ways. No doubt, they were also victims of “selective enforcement” for political reasons, but they got what they deserved regardless.

15 Evidence of government crime and corruption

15.1 Criminal government activity that our website and ministry seeks to STOP: Public Indictment

Our ministry and website was created to STOP and PREVENT, rather than to PROMOTE illegal activity. We focus mainly on government or government employee violations because:

- 1 1. Government is the biggest violator of the laws we are aware of.
- 2 2. All the people who could expose or remedy their violations in the legal profession are gagged with a license of some
- 3 kind.
- 4 3. The Dept. of Justice refuses to prosecute the crimes we expose, and therefore is an accessory to them in violation of 18
- 5 U.S.C. §3.

6 On the subject of government corruption, God says:

7 *“Shall the throne of iniquity [the judge’s bench in the pagan state-sponsored church called “court”],*
8 *which devises evil by law, have fellowship with You [Christians]?* *They [corrupted civil dis-*
9 *servants] gather together against the life of the righteous, and condemn innocent blood. But the Lord has been*
10 *my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them*
11 *off in their own wickedness; the Lord our God shall cut them off.”*
12 *[Psalm 94:20-23, Bible, NKJV]*

13 This section shall serve as a brief summary of all of the illegal activity conducted by what we refer to as “de facto
14 government officers” in violating the constitution and enacted law.

15 An affidavit of duress useful to the average American documenting all the illegal activity conducted by the government as
16 the cause for complying with any government mandate appears in:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Public Officers, Form #02.005

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

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Table 5: Summary of criminal activity by present government

#	Description	Laws violated	Where you can find more information on our website	Notes
1	They are running a criminal counterfeiting enterprise of international scope, and thus STEALING the purchasing power of existing fiat currency in circulation from law abiding Americans.	18 U.S.C. §472	Form #05.041	When we do it, we go to jail. When THEY do it, they get reelected and vote themselves a raise with the counterfeited fiat currency! If nothing else, this is a title of nobility.
2	They are FALSELY AND MALICIOUSLY PRESUMING that "United States" is used in a geographic sense when enforcing the Internal Revenue Code, when in fact, it can only mean the GOVERNMENT sense for the purposes of "sources within the United States". This causes people to have their identity kidnapped and to be subjected to FRAUDULENT reporting.	18 U.S.C. §1512 18 U.S.C. §912	Form #05.020, Sections 6 and 7 Form #05.001, Section 4.3	
3	They are abusing the rules of statutory construction and unconstitutional presumption that violates due process of law to add things to the meaning of statutory "terms" which do not expressly appear as a way to exceed their jurisdiction and STEAL from people.	18 U.S.C. §1018 18 U.S.C. §1001	Form #05.014	
4	They are omitting all status options on government tax forms that in fact legally exist and that would allow one to be either a nonresident or a nontaxpayer or a non-citizen national but NOT a "non-citizen national of the United States". All the options they DO present on government forms are public officers in the government. Thus, they have made it IMPOSSIBLE for EXCLUSIVELY private parties to submit withholding paperwork without committing perjury.	18 U.S.C. §912 18 U.S.C. §1001, 18 U.S.C. §1542, 18 U.S.C. §1621.	Form #09.001	
5	They have defined a statutory "U.S. citizen" on government forms as a government public officer so that you elect yourself into public office by describing yourself as a "U.S. citizen" on government forms.	18 U.S.C. §911	Form #05.006, Section 4	
6	They are abusing government tax forms as federal election forms that allow you to elect yourself into public office.	18 U.S.C. §912	Form #05.001, Section 2	
7	They are lying about the meaning of "trade or business" in IRS publications, thus causing the filing of millions of knowingly false information returns against nonresident parties.	26 U.S.C. §§7206, 7207	Form #05.001 Form #08.005	
8	They are illegally creating and enforcing federal franchises within constitutional states of the Union, and thus invading the states.	Article 4, Section 4 requires the federal government to protect every state from invasion by itself.	Form #05.030, Sections 8, 14	
9	They have replaced the citizen/government relationship with the employer/employee relationship, thus eliminating the de jure government to become a de facto government.	18 U.S.C. §912	Form #05.043	This is "anti government" activity by people IN the de facto government. Every time they call themselves "government", they are committing a FRAUD and monies they collect in the name of "government" become money laundering.

#	Description	Laws violated	Where you can find more information on our website	Notes
10	They are compelling Americans contract with them by enforcing civil law from a legislatively but not constitutionally "foreign" jurisdiction against non-consenting parties. All civil law is a social compact/contract that requires EXPRESS consent.	Thirteenth Amendment 18 U.S.C. §1018	Form #05.003, Sections 15-20	All civil law implements a "social compact" and all compacts are contracts. By enforcing civil law against non-consenting parties or FORCING a status under the contract upon a non-consenting party, they are implementing slavery and involuntary servitude.
11	Monies withheld against those not lawfully occupying elected or appointed public office are being used as a bribe to procure the "benefits" of a public office unlawfully.	18 U.S.C. §§210, 211	Form #11.302, Section 5.4.25	
12	Judges with a criminal financial conflict of interest are deciding tax cases.	18 U.S.C. §208, 28 U.S.C. §144, 28 U.S.C. §455.	Form #06.012	
13	They are abusing the police powers of the government to make policemen into revenue collectors for CIVIL liabilities. This is done by lying to policemen about the requirement for driver's licenses by EXCLUSIVELY PRIVATE parties. This causes the police to unlawfully cite those not subject to the vehicle code for violations of the vehicle code, which is a bill of attainder. This causes them to falsely procure licenses that are not required and become a public officer "taxpayer" in order avoid being detained at gung point routinely as a punishment for not volunteering into public office by applying for a license.	18 U.S.C. §912	Form #06.010	Government CANNOT make a business out of alienating rights that the Declaration of Independence says are UNALIENABLE. If the vehicle code really were law for EVERYONE or for those who are NOT ALREADY, then you wouldn't be required to APPLY for a driver license before they could ENFORCE the vehicle code against you.
14	They have created the equivalent of a "title of nobility" in states of the Union by removing all remedies for nontaxpayers from their forms and their administrative structure. There are not "nontaxpayer" blocks and all administrative remedies available, including IRS Appeals and Tax Court, are only for "Taxpayer" franchisees. Those who are NOT franchisees have no administrative remedy and must go STRAIGHT to a constitutional court at great expense and inconvenience.	U.S. Const. Article 1, Section 9, Clause 7	Form #05.013	Governments are established to provide EQUAL protection to all. But they effectively punish PRIVATE parties and PRIVATE rights by making the remedies less convenient and MUCH more costly and inconvenient.
15	Tax cases in federal court operate ENTIRELY upon public policy and not law. Those criminally indicted cannot talk about the law in front of the jury, and therefore, the judge substitutes public policy and his preferences for what the law actually says and operates in a PRIVATE capacity in committing a tort against the defendant.	Article 1, Section 9, Clause 3		Courts are NOT supposed to entertain political questions. Nor can a judge hear BOTH constitutional issues (PRIVATE) and franchise issues (PUBLIC) without having a conflict of interest. It is an unconstitutional bill of attainder for a PRIVATE non-franchisee to be forced to appear before a legislative franchise court in the Executive branch. Franchise judges are the equivalent of binding arbitrators for fellow public officers and may not lawfully affect the PRIVATE rights of the general public.
16	Government has implemented itself ENTIRELY as a civil religion in violation of the First Amendment. Franchise codes are the bible, the judge is the priest, court is the church, "taxes" are the tithes, and attorneys are the deacons who conduct the worship services	First Amendment 42 U.S.C. Chapter 21B	Form #05.016	

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15.2 Active attempts by the de facto government to interfere with efforts to comply with its orders and with the law in relation to this ministry and its members

Our *Member Agreement*, Form #01.001, is the *only* method we have to control or influence others in the use or abuse of our educational materials or services. That Member Agreement:

1. Causes all those who download, use, or obtain our materials or services to be subject to it.
2. Prohibits and punishes abuses of our materials that would injure anyone or cause the commission of unlawful activity.
3. Applies equally to the government and private parties.
4. Identifies everything on our website as non-factual, non-actionable speech and beliefs that are not admissible as evidence in any legal proceeding.
5. Makes anyone who uses our materials in civil litigation against us or any member into the substitute defendant by contract.

Ironically, the de facto government has repeatedly and actively interfered with the enforcement of our Member Agreement during failed attempts to enjoin this website. Imagine ordering someone to do something and simultaneously and maliciously interfering with the ONLY method of complying with said order, which is to enforce the Member Agreement. That is what the U.S. District Court judge for the Southern District of California did during a failed injunction attempt against one of our members, C. Hansen to shut down this website. That judge and the government prosecutor and witnesses became subject to the Member Agreement by obtaining and using privileged and licensed materials off this website as evidence in a legal proceeding against another member. They were warned three times in a row during the Member Bookstore checkout process that they were consenting to the Member Agreement by obtaining said materials and yet they repeatedly violated or undermined that same Member Agreement by disregarding what it said, refusing to obey it, and refusing to enforce it equally upon the government and himself, and thereby unlawfully:

1. Interfering with the right to contract of the ministry.
2. Violating equal protection and equal treatment that is the foundation of the United States Constitution.
3. Creating for himself and the government's attorney and IRS witness he was unlawfully protecting a title of nobility to protect their criminal activities.
4. Protecting criminal activities by the IRS agent who acted as the government witness.

It is a maxim of law that the law cannot require an impossibility. Hence, it is not only hypocritical but nonsensical for the national government to on the one hand order either us or any member to do anything, and yet actively interfere with the ONLY method available to comply with said order, which is the enforcing the member agreement against ALL those who are subject to it. We will not cooperate with criminal and illegal efforts by de facto judges or government employees to interfere with the right to contract of anyone, or to exempt anyone from any government from their obligation under any lawfully executed contract.

15.3 Government hypocrisy: We protect them but they refuse to protect and instead abuse us

Throughout our website and in all of our services, we take extraordinary measures to ensure that:

1. Our materials are not abused to violate any law.
2. People who join our ministry or use our materials or services to defend their rights are not violent or anti-government.
3. Everyone who joins this ministry does so ONLY for religious, moral, and legal reasons and not commercial or selfish reasons.
4. Our materials and services are not used for a commercial purpose, which incidentally is the MAIN thing that any government has any jurisdiction over whatsoever in most cases.
5. We protect everyone, including foreign governments such as the United States, equally from harm and abuse.
6. We don't say anything that is presumptuous, malicious, or knowingly untrue about anyone.
7. We verify the accuracy of everything we say with evidence right from the government's own mouth that anyone can verify for themselves. We even give people links to the evidence upon which we rely and a place to identify errors in our forums when they find them so they can be promptly corrected.

- 1 8. We invite all governments to suggest corrections and point out errors in our materials. As a matter of fact, that is one
2 of the MAIN reasons for the existence of this website to begin with.
3 9. We emphasize the nature of our efforts as a religious ministry whose sole purpose is religious, moral, and political
4 education that is protected by the First Amendment to the United States of America.
5 10. Everything that we do is motivated out of love for our neighbor and a desire to protect him or her and not out of selfish
6 interest.

7 The above requirements, incidentally, are supposed to be the same motivations of any righteous government, which,
8 according to the Bible, are ALSO “God’s ministers and representatives” in protecting the people they are supposed to serve
9 rather than rule over as fiduciaries of the public trust.

10 *“For rulers are not a terror to good works, but to evil. Do you want to be unafraid of the authority? Do what is
11 good, **and you will have praise from the same.** For he is God’s minister to you for good. But if you do evil, be
12 afraid; for he does not bear the sword in vain; for he is God’s minister, an avenger to execute wrath on him
13 who practices evil.”
14 [Romans 13:3-4, Bible, NKJV]*

15 *But Jesus called them to Himself and said, “You know that the rulers of the Gentiles lord it over them, and
16 those who are great exercise authority over them. **Yet it shall not be so among you [Christians]; but whoever
17 desires to become great among you, let him be your servant. And whoever desires to be first among you, let
18 him be your slave— just as the Son of Man did not come to be served, but to serve, and to give His life a
19 ransom for many.**”
20 [Matt. 20:25-28, Bible, NKJV]*

21 However, unrighteous governments are not “God’s ministers” but Satan’s ministers, and therefore are NOT “government”
22 as biblically defined, but simply de facto government terrorists as described below:

[De Facto Government Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

23 On our Member Subscriptions Page (<http://sedm.org/Membership/Subscriptions.htm>), we also explain why we should take
24 all the above precautions by quoting the following scriptures:

25 ***“Do unto others as you would have them do unto you.”**
26 [Matt. 7:12, Bible, NKJV]*

27
28 *For the commandments, “You shall not commit adultery,” “You shall not murder,” “You shall not steal,” “You
29 shall not bear false witness,” “You shall not covet,” and if there is any other commandment, are all summed up
30 in this saying, namely,
31 **“You shall love your neighbor as yourself.”***

32 ***Love does no harm to a neighbor; therefore love is the fulfillment of [ALL] the law.”**
33 [Romans 13:9-10, Bible, NKJV]*

34
35 ***“When a man’s ways please the LORD, he makes even his enemies to be at peace with him.”**
36 [Prov. 16:7, Bible, NKJV]*

37
38 ***“Do not strive with a man [for a government of men] without cause, if he has done you no harm.”**
39 [Prov. 3:30, Bible, NKJV]*

40
41 *“Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the Lord’s sake, whether to the
42 king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for the
43 praise of those who do good. **For this is the will of God, that by doing good you may put to silence the
44 ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God.
45 Honor all people. Love the brotherhood. Fear God. Honor the king.**”*

1 [\[1 Peter 2:13-17, Bible, NKJV\]](#)

2
3 *"Do not curse the king, even in your thought; Do not curse the rich, even in your bedroom; For a bird of the*
4 *air may carry your voice, And a bird in flight may tell the matter."*
5 [\[Ecc. 10:20, Bible, NKJV\]](#)

6
7 *"Bless those who persecute you; bless and do not curse. Rejoice with those who rejoice, and weep with those*
8 *who weep. Be of the same mind toward one another. Do not set your mind on high things, but associate with the*
9 *humble. Do not be wise in your own opinion. Repay no one evil for evil. Have regard for good things in the*
10 *sight of all men. If it is possible, as much as depends on you, live peaceably with all men."*
11 [\[Romans 12:14-18, Bible, NKJV\]](#)

12 Hence, we have done everything that we possibly can to ensure that:

- 13 1. We bring nothing but honor and glory to the God we serve as the main goal of this religious ministry,
14 2. We will be worthy and deserving of the same EQUAL treatment from everyone who is affected by our ministry,
15 including all governments.

16 The Golden Rule spoken of by Jesus in Matt. 7:12 is that we should treat others the way that we want to be treated and we
17 have done that. We don't want to be abused or persecuted and seek only to be left alone, which the U.S. Supreme Court
18 says is our right:

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

27 And yet, all we get back is false and malicious statements, slander, and "selective enforcement" from those whose
28 violations of law we expose, even though these same people are supposed to be in charge of enforcing the very laws they
29 themselves are violating. How hypocritical is that? When are all governments going to honor us like we honor them? And
30 why are we so bad for expecting them to simply obey and enforce the laws against themselves BEFORE they enforce
31 against others?

32 *"And why do you look at the speck in your brother's eye, but do not consider the plank in your own eye? Or*
33 *how can you say to your brother, 'Let me remove the speck from your eye'; and look, a plank is in your own*
34 *eye? 5 Hypocrite! First remove the plank from your own eye, and then you will see clearly to remove the speck*
35 *from your brother's eye."*
36 [\[Matt. 7:3-5, Bible, NKJV\]](#)

37 **15.4 The REAL elitist is a criminal de facto government, not us**

38 The common thread throughout the flawed and false objections by the government against us are that we are "elitists" who
39 think we are somehow "better" or "superior" to everyone else. We have showed that this is clearly false, and that we seek
40 ABSOLUTE equality among and between all legal "persons", including governments. All such false allegations are simply
41 a red herring intended to divert attention away from the REAL elitists, who are a criminal cabal running a de facto
42 government. That criminal cabal is thoroughly described in:

[De Facto Government Scam, Form #05.043](#)
<http://sedm.org/Forms/FormIndex.htm>

43 Every right we assert and insist on is EXACTLY THE SAME right as the de facto government itself asserts. To claim that
44 we aren't entitled to equality is to claim that the Constitution has been repealed, because the foundation of the U.S.
45 Constitution is equal rights and equal protection. No government can have any more rights or autonomy or sovereignty

1 than the people from whom it was delegated all of its authority. Any suggestion to the contrary sets up the government as
2 an object of pagan idol worship and imputes to it “supernatural powers”. Such “supernatural powers” are any powers that a
3 single NATURAL human being either can have or is allowed to have. Since the Constitution’s First Amendment
4 FORBIDS the establishment of such a religion, this kind of inequality is absolutely forbidden and may righteously and
5 forcefully and lawfully be opposed.

6 Below are some of the types of INEQUALITY and SUPERNATURAL powers that the ELITISTS running the de facto
7 government claim the right to. If they can claim such rights, then why do they NOT enforce the SAME equal rights against
8 the government in courts of law?

- 9 1. They claim that when you want to sue them in a civil court, then you need to produce evidence of their consent to be
10 sued IN WRITING in a statute. This is called “sovereign immunity”. Its exercise is anathema to a free government
11 and makes it IMPOSSIBLE to approach anyone in government in an equity proceeding. The only way to approach
12 them is as an INFERIOR who is invoking statutory franchise PRIVILEGES which ensure that everyone but the
13 government always loses and gets the short end of the stick in EVERY legal proceeding against the de facto
14 government.
- 15 2. This doctrine or claim of sovereign immunity is nowhere EXPRESSLY delegated to the government in the United
16 States Constitution. It was CREATED by judicial fiat in CONTEMPT of the constitution. That means we are a
17 “society of men” instead of a “society of law”, which means the intent of the founders has been circumvented.
- 18 3. They claim the right to PICK and CHOOSE what things they may be sued for individually but you don’t have that
19 right. They DESTROYED that right on your part by creating a statutory franchise status called “citizen” or “resident”
20 and once you claim that status, you are PRESUMED to consent to have that status in ALL your dealings with the
21 government, rather than ONLY in the specific contexts in which you seek the “benefits” or “rights” attached. This is a
22 violation of equal protection and equal treatment, because it doesn’t allow you to pick and choose WHAT specific
23 government services you want and what you don’t want.
- 24 4. They claim the right to enact laws that apply to EVERYONE EXCEPT THEMSELVES. In other words, they abuse
25 law to CREATE INEQUALITY rather than PREVENT IT.
 - 26 4.1. For instance, they claim the right to enforce the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 against
27 anyone EXCEPT themselves.
 - 28 4.2. They claim the right to sue states of the Union in federal courts who enter into private business activity as private
29 persons, and yet REFUSE to ever acknowledge anything they do as PRIVATE BUSINESS activity and refuse to
30 be sued by ANY state court in a state of the Union.
- 31 5. They claim the right to impose duties upon you through civil statutes that are a violation of the Thirteenth Amendment
32 prohibition against involuntary servitude. The only way such statutes could be lawful is WITH your consent, but they
33 refuse to enforce the requirement to produce EVIDENCE of said consent on the record of every judicial enforcement
34 proceeding of said statute. This is FRAUD, THEFT, and SLAVERY.
- 35 6. When you want something from them, they make you give them your first born and a life of servitude. But when they
36 want something from you:
 - 37 6.1. They create a FRAUDULENT assessment and then use it to send a FRAUDULENT administrative levy to a
38 financial institution STEALING private property.
 - 39 6.2. Actively interfere with your EQUAL right to administratively collect judgments from them or institute
40 administrative notices of levy against THEM.
- 41 7. They admit that they were created to protect your PRIVATE right to contract and associate, and yet on the other hand
42 they associate specific franchises statuses or civil statuses with you WITHOUT YOUR EXPRESS WRITTEN
43 CONSENT (sovereign immunity, like they have), and thus:
 - 44 7.1. STEAL the rights and property that attaches to the status from you.
 - 45 7.2. Compel you to contract, because all such statuses are an implementation of a “social compact” that is a contract.
46 That contract can’t be enforced against those who don’t consent.
 - 47 7.3. Compel you to politically or legally associate civilly with a government for specific purposes that you do not
48 expressly consent to and which you may view not only as NOT protective, but in fact HARMFUL.
- 49 8. They claim to want to benevolently protect your PRIVATE rights, but instead:
 - 50 8.1. The only thing they exercise their discretion for is:
 - 51 8.1.1. To protect their own criminal activities through “selective enforcement”.
 - 52 8.1.2. PRESUME that all property is PUBLIC property that belongs to them and make you PROVE that it ISN’T
53 “THEIRS” (THE+IRS=THEIRS)..
 - 54 8.2. The only thing they enact laws for is to DESTROY equality, not protect it.
 - 55 8.3. They won’t allow you to exist commercially without:

1 8.3.1. Donating all your private rights and private property to the government by compelling use of SSNs and
2 TINs in violation of 42 U.S.C. §408(a)(8).

3 8.3.2. Becoming their voluntary “public officer” employee to have ANY remedy at all in court.

4 8.4. Allowing yourself to be illegally elected into a public office by the filing of knowingly FALSE information returns
5 that connect you to a statutory “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions
6 of a public office”. See:

Correcting Erroneous Information Returns, Form #04.001

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

7 Hypocrites! The only thing Jesus ever got angry at was HYPOCRISY on the part of lawyers. And who do you think runs
8 the government: Lawyers! If God can get mad at it, then we should be equally as mad:

9 *“But woe to you, scribes and Pharisees, hypocrites! For you shut up the kingdom of heaven against men; for
10 you neither go in yourselves, nor do you allow those who are entering to go in.*

11 [...]

12 ***Woe to you, scribes and Pharisees, hypocrites! For you pay
13 tithe of mint and anise and cummin, and have neglected the
14 weightier matters of the law: justice and mercy and faith.
15 These you ought to have done, without leaving the others
16 undone.***

17 [...]

18 ***Woe to you, scribes and Pharisees, hypocrites! For you are
19 like whitewashed tombs which indeed appear beautiful
20 outwardly, but inside are full of dead men’s bones and all
21 uncleanness.***

22 ***Even so, you also outwardly appear righteous to men, but
23 inside you are full of hypocrisy and lawlessness.***

24 [...]

25 *Fill up, then, the measure of your fathers’ guilt. Serpents, brood of vipers! How can you escape the
26 condemnation of hell? Therefore, indeed, I send you prophets, wise men, and scribes: some of them you will
27 kill and crucify, and some of them you will scourge in your synagogues and persecute from city to city, that on
28 you may come all the righteous blood shed on the earth...”*

29 *[Matthew 23:13-36, Bible, NKJV]*

30 The following early U.S. Supreme Court ruling holds that any and every attempt to enforce sovereign immunity on the part
31 of the American government is anathema to your freedom and ensures that you will become nothing more than a SERF to
32 elitists serving in what Mark Twain called “The District of Criminals”. It identifies such elitists as COMMUNISTS, which
33 is the kind of government we have now:

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

1 "This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the
2 line of demarcation that separates constitutional government from absolutism, free self- government based on
3 the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of
4 the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written
5 constitutions, whose bills of right, for the security of individual liberty, have been written too often with the
6 blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may
7 be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;
8 and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how
9 else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals
10 are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they
11 interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame
12 and scheme of the political institutions of this country, state and federal, protest against it. Their continued
13 existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of
14 communism which is its twin, the double progeny of the same evil birth."
15 [Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 (1885)]

16 Below is how these COMMUNIST elitists running a criminal cabal de facto government describe THEMSELVES, right
17 from their own laws. The U.S. Congress defined the essence of socialism, which is the worship of the "state", in 50 U.S.C.
18 §841. The essence of "socialism" and its evil twin, communism, is a failure BY PUBLIC SERVANTS to recognize or
19 respect the lawful limits upon the authority of anyone, and especially "public servants". Read it for yourself:

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

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

51 For emphasis, look at the essence of communism again:

52 **"Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no**
53 **constitutional or statutory limitations upon its conduct or upon that of its members. [. . .] The peril inherent**
54 **in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the**
55 **nature of its activities. . ."**

56 As you will learn by reading our extensive materials, socialism:

- 57 1. Cannot exist where all "persons" are equal in every respect under the law. Any power the government imputes to itself
58 that you don't also have ought to be suspect because the foundation of the Constitution is equality of ALL "persons"
59 under the law.

2. Places COLLECTIVE sovereignty over, above, and superior to INDIVIDUAL sovereignty.
3. Is the deification and “worship” of the “state” as a false “god” and “unquestioned authority”.
4. Imputes “supernatural powers” to the government that ordinary “natural” human beings or “persons” are not allowed to have or exercise.
5. Is communism in its less virulent form.

The essence of what it means to be a “god” is to have no limits upon one’s activities, including those imposed by law. The essence of “communism” as described above is similarly, to acknowledge no lawful limits upon one’s activities. Therefore, communism and socialism and the deification of government are synonymous. Since the purpose of law is to define and limit the authority of government so as to maximize liberty for everyone, then the essence of socialism and communism is public servants who do not read, obey, and respect all of the limits imposed by law upon their authority by the Constitution and enacted law. That is what the U.S. Supreme Court said on this subject:

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right.”
[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

“Every citizen of the United States is supposed to know the law”,
[Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869)]

If you would like to study the subject of this section further, please read:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

16 Government, legal profession, and media agreement with and citations of our research as reliable AUTHORITIES

The following are some of the many instances where governments have cited us as authorities on the subjects covered by our website:

1. Regional Organized Crime Information Center (RCIC) Special Report: Sovereign Citizen Movement, Copyright 2010 cites us as authority. The document is published by the government.
 - 1.1. SOURCES:
 - 1.1.1. <http://www.scribd.com/doc/67028226/RCIC-Sovereign-Citizen-Movement>
 - 1.1.2. <http://publicintelligence.net/regional-organized-crime-information-center-rocic-sovereign-citizen-movement>
 - 1.2. pp. 14-15 list sovereign citizen organizations. We are NOT included.
 - 1.3. p. 23 references an article on our website as an authority on the subject of sovereign citizens.
2. SEO Law Firm cited Family Guardian in an article about congressional corruption:
 - 2.1. SOURCE: <http://www.seolawfirm.com/2011/06/the-past-indicates-there-may-still-be-hope-for-anthony-weiners-career/>
3. Policy Document: Pete Hendrickson’s “Trade or Business” Approach, Form #08.003 was first published on May 21, 2007. It contained a list of the many defects in Pete Hendrickson’s approach. Subsequent to publication, the Dept of Justice indicted Pete Hendrickson for the defects we pointed out.
 - 3.1. DIRECT LINK: <http://sedm.org/Forms/PolicyDocs/PeteHendrickson.pdf>
4. Wikipedia on many occasions has cited Family Guardian content as authority over the years. The following pages at one time had links to Family Guardian. Some of these pages were subsequently censored by an IRS operative named “Famspear”.
 - 4.1. Tax protester constitutional arguments: http://en.wikipedia.org/wiki/Tax_protester_constitutional_arguments
 - 4.2. History of the People’s Republic of China: [http://en.wikipedia.org/wiki/History_of_the_People%27s_Republic_of_China_\(1976%E2%80%931989\)](http://en.wikipedia.org/wiki/History_of_the_People%27s_Republic_of_China_(1976%E2%80%931989))
 - 4.3. New Jersey Reform Party: http://en.wikipedia.org/wiki/New_Jersey_Reform_Party
 - 4.4. Sixteenth Amendment to the United States Constitution: http://en.wikipedia.org/wiki/Sixteenth_Amendment_to_the_United_States_Constitution
 - 4.5. Federal enclave: http://en.wikipedia.org/wiki/Federal_enclave

- 1 5. Multiple government forms were changed because of our citizenship research. As a result of our research on
2 citizenship published starting in 2002:
3 5.1. IRS changed the design of the IRS form 1040NR in 2004 to add “non-citizen U.S. nationals” direct to the form as
4 being among those who are “nonresident aliens”.
5 5.2. The perjury statement to the Department of State DS-11 form was expanded to include “non-citizen nationals” as
6 being eligible for passports in 2004.
7 6. One of our members privately confronted a retired U.S. Supreme Court justice on November 2, 2010 with the
8 following diagram and the judge reviewed it for several minutes and then said it was 100% correct and even signed it!
9 We don’t want to incriminate the member or the judge so we can’t give you their name.

10 6.1. Research that was reviewed by judge:

Bank FRAUD and identity THEFT in a nutshell

<http://sedm.org/Forms/Tax/Withholding/W-8BEN/BankFraudNutshell.pdf>

11 6.2. Other related research:

12 6.2.1. Citizenship Diagrams, Form #10.010. Includes the above diagram and was produced by the same author.

13 DIRECT LINK: <http://sedm.org/Forms/Emancipation/CitizenshipDiagrams.pdf>

14 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

15 6.2.2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006

16 DIRECT LINK: <http://sedm.org/Forms/MemLaw/WhyANational.pdf>

17 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

18 Lastly, it may also interest you to know what a U.S. Attorney said about the person they falsely thought was behind this
19 ministry during a failed injunction attempt against us:

20 1. During a deposition of the person on November 30, 2005, U.S. Attorney Martin Shoemaker said of this person:

21 *“You’re quite a piece of work, Mr. _____.”*

22 2. In pleadings filed with the court, U.S. Attorney Martin Shoemaker described the person as:

23 *“...a one man wrecking crew.”*

24 [*United States v. Hansen, Case No. 05cv00921, Southern District of California*]

25 If you would like to know more about the dishonest, CRIMINAL conduct of the above U.S. Attorney and his partner in
26 crime from the IRS, see:

Court Rules on Hansen Injunction

<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

27 **17 Conclusions**

28 The sole motive of all of our detractors and critics is to slander and discredit us, not to protect the public from any
29 perceived harm. They are doing this to perpetuate and protect clearly illegal enforcement of the revenue laws by state and
30 federal officials to continue the flow of stolen goods into their checking account.

31 1. This is a law enforcement and legal education ministry and website that exposes, publicizes, and provides tools to fight
32 violations of law by ALL perpetrators, including those in government. Unlike the present government, we don’t
33 “selectively enforce” against government corruption, but corruption and violations of law by EVERYONE. By
34 attempting to enjoin or interfere with our operations, the government is:

35 1.1. Engaging in witness tampering in violation of 18 U.S.C. §1512.

36 1.2. Obstructing of justice and the investigation and prosecution of crime on the part of specific public servants.

37 1.3. Engaging in a protection racket and racketeering, by protecting the money laundering that is at the heart of the
38 government corruption exposed on our website. 18 U.S.C. §1956.

39 2. We have always invited anyone who thinks our materials are inaccurate to critique them and prove their claim of
40 inaccuracy with legally admissible evidence signed under penalty of perjury. We even provide forums to facilitate that
41 purpose and we don’t censor them and pay close attention to them. No one that we are aware of has ever found
42 anything inaccurate with what is currently posted on our website because everything anyone has ever proved might be
43 wrong has been fixed. See the following invitation to rebut our materials:

3. Malicious, unlawful attempts by the government to abuse legal process to terrorize our ministry constitute the equivalent of the establishment of a thought crime. Everything we publish comes with a disclaimer that identifies the material as religious and political beliefs and speech that are NONfactual, NONactionable, and not admissible as evidence pursuant to Federal Rule of Evidence 610. As such, the courts are being abused to politically, financially, and legally terrorize people for sharing their religious and political beliefs in violation of the First Amendment:

*"Those who already walk submissively will say there is no cause for alarm. **But submissiveness is not our heritage. The First Amendment was designed to allow rebellion [especially towards government corruption and tyranny] to remain as our Heritage. The Constitution was designed to keep the government [and especially the government, with their SLAVE SURVEILLANCE NUMBERS (SSNs)] off the backs of the people. The Bill of Rights was added to keep the precincts of belief and expression, of the press, of political and social activities free from [government, and especially IRS] surveillance.** The Bill of Rights was designed to keep agents of government and official eavesdroppers [in the government] away from Assemblies of People [such as this religious ministry]. The aim was to allow men to be free and independent to assert their rights against government."*
[Laird v. Tatum, 408 U.S. 1; 92 S.Ct. 2318 (1972)]

*"...The **constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills.** It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. **Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way.** . . ."*
[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

*"**This court has not yet fixed the standard by which to determine** when a danger shall be deemed clear; how remote the danger may be and yet be deemed present; and **what degree of evil shall be deemed sufficiently substantial to justify resort to abridgment of free speech and assembly as the means of protection.** To reach sound conclusions on these matters, we must bear in mind why a state is, ordinarily, denied the power to prohibit dissemination of social, economic and political doctrine which a vast majority of its citizens believes to be false and fraught with evil consequence. [274 U.S. 357, 375] Those who won our independence believed that the final end of the state was to make men free to develop their faculties, and that in its government the deliberative forces should prevail over the arbitrary. They valued liberty both as an end and as a means. They believed liberty to be the secret of happiness and courage to be the secret of liberty. **They believed that freedom to think as you will and to speak [and educate] as you think are means indispensable to the discovery and spread of political truth; that without free speech and assembly discussion would be futile; that with them, discussion affords ordinarily adequate protection against the dissemination of noxious doctrine; that the greatest menace to freedom is an inert people; that public discussion [and education] is a political duty; and that this should be a fundamental principle of the American government.**"³ They recognized the risks to which all human institutions are subject. **But they knew that order cannot be secured merely through fear of punishment for its infraction; that it is hazardous to discourage thought, hope and imagination; that fear breeds repression; that repression breeds hate; that hate menaces stable government; that the path of safety lies in the opportunity to discuss [and educate other people about] freely supposed grievances and proposed remedies; and that the fitting remedy for evil counsels is good ones. Believing in the power of reason as applied through public discussion, they eschewed silence [274 U.S. 357, 376] coerced by law [for a corrupted government]-the argument of force in its worst form. Recognizing the occasional tyrannies of governing majorities, they amended the Constitution so that free speech and assembly should be guaranteed."***
[Whitney v. California, 274 U.S. 357 (1927)]

4. The government has abused the tax system to create a Civil Religion of Socialism, and is using abuse of legal process to disadvantage, persecute, and disestablish all competing religions such as ours. See:
- 4.1. Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>
- 4.2. The Institutes of Biblical Law, Rousas Rushdoony

*"Fifth, **there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance.** Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic"*

absolutism.²⁸ Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.
[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485, pp. 4-5, Emphasis added]

4.3. Lee v. Weisman, 505 U.S. 577 (1992):

Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people, and we acknowledge the profound belief of adherents to many faiths that there must be a place in the student's life for precepts of a morality higher even than the law we today enforce. We express no hostility to those aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude religion from every aspect of public life could itself become inconsistent with the Constitution. See Abington School District, supra, at 306 (Goldberg, J., concurring).

[. . .]

Nearly half a century of review and refinement of Establishment Clause jurisprudence has distilled one clear understanding: Government may neither promote nor affiliate itself with any religious doctrine or organization, nor may it obtrude itself in the internal affairs of any religious institution. The application of these principles to the present case mandates the decision reached today by the Court.

[. . .]

The mixing of government and religion can be a threat to free government, even if no one is forced to participate. When the government puts its imprimatur on a particular religion, it conveys a message of exclusion to all those who do not adhere to the favored beliefs.[9] A government cannot [505 U.S. 607] be premised on the belief that all persons are created equal when it asserts that God prefers some. Only "[a]nguish, hardship and bitter strife" result "when zealous religious groups struggl[e] with one another to obtain the Government's stamp of approval." Engel, 370 U.S. at 429; see also Lemon, 403 U.S. at 622-623; Aguilar v. Felton, 473 U.S. 402, 416 (1985) (Powell, J., concurring).[10] Such a struggle can "strain a political system to the breaking point." Walz v. Tax Commission, 397 U.S. 664, 694 (1970) (opinion of Harlan, J.).

When the government arrogates to itself a role in religious affairs, it abandons its obligation as guarantor of democracy. Democracy requires the nourishment of dialogue and dissent, while religious faith puts its trust in an ultimate divine authority above all human deliberation. When the government appropriates religious truth, it "transforms rational debate into theological decree." Nuechterlein, Note, The Free Exercise Boundaries of Permissible Accommodation Under the Establishment Clause, 99 Yale L.J. 1127, 1131 (1990). Those who disagree no longer are questioning the policy judgment of the elected but the rules of a higher authority who is beyond reproach. [505 U.S. 608]

Madison warned that government officials who would use religious authority to pursue secular ends

exceed the commission from which they derive their authority, and are Tyrants. The People who submit to it are governed by laws made neither by themselves nor by an authority derived from them, and are slaves.

Memorial and Remonstrance against Religious Assessments (1785) in The Complete Madison 300 (S. Padover, ed.1953). Democratic government will not last long when proclamation replaces persuasion as the medium of political exchange.

Likewise, we have recognized that "[r]eligion flourishes in greater purity, without than with the aid of Government".[11] Id. at 309. To "make room for as wide a variety of beliefs and creeds as the spiritual needs of man deem necessary," Zorach v. Clauson, 343 U.S. 306, 313 (1952), the government must not align itself with any one of them. When the government favors a particular religion or sect, the disadvantage to all others is obvious, but even the favored religion may fear being "taint[ed]" . . . with a corrosive secularism. Grand Rapids School Dist. v. Ball, 473 U.S. 373, 385 (1985). The favored religion may be compromised as political figures reshape the religion's beliefs for their own purposes; it may be reformed as government largesse brings government regulation.[12] Keeping religion in the hands of private groups minimizes state intrusion on religious choice, and best enables each religion to "flourish according to the [505 U.S. 609] zeal of its adherents and the appeal of its dogma." Zorach, 343 U.S. at 313.

It is these understandings and fears that underlie our Establishment Clause jurisprudence. We have believed that religious freedom cannot exist in the absence of a free democratic government, and that such a government cannot endure when there is fusion between religion and the political regime. We have believed that religious freedom cannot thrive in the absence of a vibrant religious community, and that such a

²⁸ Morris Raphael Cohen, Reason and Law (New York: Collier Books, 1961), p. 84 f.

community cannot prosper when it is bound to the secular. And we have believed that these were the animating principles behind the adoption of the Establishment Clause. To that end, our cases have prohibited government endorsement of religion, its sponsorship, and active involvement in religion, whether or not citizens were coerced to conform.

[[Lee v. Weisman, 505 U.S. 577 \(1992\)](#)]

5. The IRS has repeatedly been invited to provide a detailed critique of the content of our website based on evidence. They have refused repeated invitations to do so. Instead, they have pursued an injunction against a member who is not an officer of this ministry without even notifying us of what we are doing wrong. The U.S. Supreme Court has held that such conduct is illegal. They MUST exhaust their administrative remedies BEFORE pursuing litigation or an injunction, and they refuse to. The reason they refuse to is that they know we are right!:

*The corporation contends that, since it denies that interstate or foreign commerce is involved and claims that a hearing would subject it to irreparable damage, rights guaranteed by the Federal Constitution will be denied unless it be held that the District Court has jurisdiction to enjoin the holding of a hearing by the Board.²⁹ So to hold would, as the government insists, in effect substitute the District Court for the Board as the tribunal to hear and determine what Congress declared the Board exclusively should hear and determine in the first instance. **The contention is at war with the long-settled rule of judicial administration that no one is entitled to judicial relief for a supposed or threatened injury until the prescribed administrative remedy has been exhausted.**³⁰ **That rule has been repeatedly acted on in cases where, as here, the contention is made that the administrative body lacked power over the subject matter.**³¹*

Obviously, the rules requiring exhaustion of the administrative remedy cannot be circumvented by asserting that the charge on which the complaint rests is groundless and that the mere holding of the prescribed administrative hearing would result in irreparable damage.³² Lawsuits also often prove to have been groundless; but no way has been discovered of relieving a defendant from the necessity of a trial to establish the fact.

[*Myers v. Bethlehem Shipbuilding Corp., 303 U.S. 41 (1938)*]

6. A failed attempt was made to enjoin our ministry by the Dept. of Justice, Case No. 05cv00921 in the Southern District of California. The suit was against a member who is not an officer of this ministry and when it was attempted, they had to violate the law and commit fraud to get an injunction:
- 6.1. The judge had to commit perjury on the record by calling our materials factual and by alleging that one of our members said they were factual. In fact, he declared at least 40 times under penalty of perjury in his pleading that

²⁹ In support of that contention the following cases were cited: Ohio Valley Water Co. v. Ben Avon Borough, [253 U.S. 287, 289](#), 40 S.Ct. 527, 528; Bluefield Water Works Co. v. Public Service Commission, [262 U.S. 679, 683](#), 43 S.Ct. 675; Phillips v. Commissioner, [283 U.S. 589, 600](#), 51 S.Ct. 608, 612; Crowell v. Benson, [285 U.S. 22, 60](#), 64 S., 52 S.Ct. 285, 296, 297; State Corporation Commission v. Wichita Gas Co., [290 U.S. 561, 569](#), 54 S.Ct. 321, 324; St. Joseph Stock Yards Co. v. United States, [298 U.S. 38, 51](#), 52 S., 56 S.Ct. 720, 725, 726.

³⁰ The rule has been most frequently applied in equity where relief by injunction was sought. Pittsburgh &c. Ry. v. Board of Public Works, [172 U.S. 32, 44](#), 45 S., 19 S.Ct. 90; Prentiss v. Atlantic Coast Line Co., [211 U.S. 210, 230](#), 29 S.Ct. 67; Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699, 701](#), 35 S.Ct. 480; Gorham Mfg. Co. v. State Tax Commission, [266 U.S. 265, 269](#), 270 S., 45 S.Ct. 80, 81; Federal Trade Commission v. Claire Furnace Co., [274 U.S. 160, 174](#), 47 S.Ct. 553, 556; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588, 592](#), 593 S., 47 S.Ct. 720, 722; Chicago, M., St. P. & P.R.R. Co. v. Risty, [276 U.S. 567, 575](#), 48 S.Ct. 396, 399; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, [279 U.S. 560, 563](#), 49 S.Ct. 383, 384; Porter v. Investors' Syndicate, [286 U.S. 461, 468](#), 471 S., 52 S.Ct. 617, 619, 620; United States v. Illinois Central Ry. Co., [291 U.S. 457, 463](#), 464 S., 54 S.Ct. 471, 473, 474; Hegeman Farms Corp. v. Baldwin, [293 U.S. 163, 172](#), 55 S.Ct. 7, 10; compare Red 'C' Oil Mfg. Co. v. North Carolina, [222 U.S. 380, 394](#), 32 S.Ct. 152; Farncomb v. Denver, [252 U.S. 7, 12](#), 40 S.Ct. 271, 273; Milheim v. Moffat Tunnel District, [262 U.S. 710, 723](#), 43 S.Ct. 694, 698; McGregor v. Hogan, [263 U.S. 234, 238](#), 44 S.Ct. 50, 51; White v. Johnson, [282 U.S. 367, 374](#), 51 S.Ct. 115, 118; Petersen Baking Co. v. Bryan, [290 U.S. 570, 575](#), 54 S.Ct. 277, 278; Pacific Tel. & Tel. Co. v. Seattle, [291 U.S. 300, 304](#), 54 S.Ct. 383, 384. But because the rule is one of judicial administration-not merely a rule governing the exercise of discretion-it is applicable to proceedings at law as well as suits in equity. Compare First National Bank of Fargo v. Board of County Commissioners, [264 U.S. 450, 455](#), 44 S.Ct. 385, 387; Anniston Mfg. Co. v. Davis, [301 U.S. 337, 343](#), 57 S.Ct. 816, 819.

³¹ Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699](#), 35 S.Ct. 480; Federal Trade Commission v. Claire Furnace Co., [274 U.S. 160](#), 47 S.Ct. 553; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588](#), 47 S.Ct. 720; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, [279 U.S. 560](#), 49 S.Ct. 383. Compare Western & Atlantic R.R. v. Georgia Public Service Commission, [267 U.S. 493, 496](#), 45 S.Ct. 409, 410, and case cited in note 1, supra.

³² Such contentions were specifically rejected in Bradley Lumber Co. v. National Labor Relations Board, 5 Cir., 84 F.2d. 97; Clark v. Lindemann & Hoverson Co., 7 Cir., 88 F.2d. 59; Chamber of Commerce v. Federal Trade Commission, 8 Cir., 280 F. 45; Heller Bros. Co. v. Lind, 66 App.D.C. 306, 86 F.2d. 862; and Pittsburgh & W. Va. Ry. Co. v. Interstate Commerce Commission, 52 App.D.C. 40, 280 F. 1014. Compare United States v. Los Angeles & S.L.R.R. Co., [273 U.S. 299, 314](#), 47 S.Ct. 413, 416; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588](#), 47 S.Ct. 720; Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699](#), 35 S.Ct. 480; McChord v. Louisville & Nashville Ry. Co., [183 U.S. 483](#), 22 S.Ct. 165; Richmond Hosiery Mills v. Camp, 5 Cir., 74 F.2d. 200, 201.

1 nothing on the website was factual and therefore material to the unlawful and malicious prosecution of the
2 member.

- 3 6.2. They used materials that weren't even posted on our website. You can only get an injunction against ONGOING
4 activities which there is proof in the record are ongoing.
- 5 6.3. Neither the Dept. of Justice nor the court could or did not identify even one factual error on our website. In fact,
6 the order did not identify WHERE the alleged false speech existed on the website at the time that they issued the
7 order.
- 8 6.4. After they issued their fraudulent order, the Dept. of Injustice was given a DVD containing our entire website on
9 several occasions and to identify anything that identified itself as factual that was also false, fraudulent, or
10 violative of the order. They were specifically asked to remain silent for everything they agreed was not false or
11 fraudulent or violative of the order. They did not respond either privately or on the record with the list of errata
12 requested in order to facilitate compliance with the order and therefore agreed that the injunction was
13 FRAUDULENT and moot.
- 14 6.5. They used biased government witnesses with a conflict of interest in criminal violation of 18 U.S.C. §208 and the
15 Federal Rules of Evidence. No verifiable private third party who was not a government employee was ever
16 produced who complained about the content of this website. During the litigation, the DOJ deposed only three
17 people who had used materials off our website and none of them had anything bad to say about our materials.
- 18 6.6. The so-called "evidence" that was used to prosecute was simply opinions with no foundation or evidentiary
19 support submitted in the form of affidavits. It was inadmissible because political speech disguised to look like
20 facts in violation of Fed.R.Ev. 610.
- 21 6.7. The government was asked to remain silent on everything they agreed to and they didn't rebut anything.
22 Therefore, pursuant to Fed.R.Civ.P. 8(b)(6), they agree that everything on our website is truthful and accurate
23 AND that their order was in fact and in deed, FALSE, FRAUDULENT and FALSE COMMERCIAL SPEECH
24 designed to enrich themselves and protect their own criminal activities.

25 For details on the failed injunction attempt, see:

Case History of C. Hansen

<http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>

- 26 7. The fraudulent injunction order issued against one of our members ordered the litigant to stop doing things that there
27 was no evidence were either being done at the time of the order or had ever been done. Injunction orders must be
28 based upon ONGOING activity, and none of the activities enjoined were ever proven to be happening, much less
29 ongoing. What a farce and a fraud.
- 30 8. When the fraudulent and illegal injunction against one of our members and not against this ministry was appealed,
31 Case No. 06-56011, Ninth Circuit:
- 32 8.1. Both the court and the DOJ refused to deal with nearly all the issues raised on appeal.
- 33 8.2. The court attempted to sanction the litigant for things he never even said!
- 34 8.3. The court made the case unpublished to cover up their own wrongdoing and omission in dealing with the very
35 controversial issues raised.

36 For more details on the response to the failed injunction attempt, see:

Federal District Court Rules on Hansen Injunction

<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

37 The duplicitous "truth evasion" executed by the de facto government relating to matters discussed on our website:

- 38 1. Constitutes proof that what we tell people is true even without being factual. Federal Rule of Civil Procedure 8(b)(6)
39 says a failure to deny constitutes an admission, and none of the issues we raised were ever denied.
- 40 2. Is every bit as harmful to the public as "tax evasion" and should be prosecuted as such.
- 41 3. Is evidence of a cover-up at the highest levels of the government to perpetuate the illegal enforcement of the Internal
42 Revenue Code against those who are not subject to it.

43 *"The 'Truth' about income taxes is so precious to the U.S. government that it must be surrounded by a*
44 *bodyguard of LIES."*
45 *[SEDM]*

- 46 4. Constitutes proof that the present de facto government has become so corrupted that the only thing it now protects are
47 its own illegal activities and the wrongdoers who implement it within the government. It is a protection racket, not a
48 government.

1 Then you will see the rise of the double standard--the men who live by force [the government and the IRS
2 and scumbag lawyers], yet count on those who live by trade to create the value of their looted money--the
3 men who are the hitchhikers of virtue. In a moral society, these are the criminals, and the statutes are written
4 to protect you against them. But when a society establishes criminals-by-right and looters-by-law--men who
5 use force to seize the wealth of DISARMED victims--then money becomes its creators' avenger. Such looters
6 [IRS] believe it safe to rob defenseless [made ignorant of the law by sneaky lawyers and politicians who run
7 the public education system, in this case] men, once they've passed a law to disarm them. But their loot
8 becomes the magnet for other looters, who get it from them as they got it. Then the race goes, not to the
9 ablest at production, but to those most ruthless at brutality. When force is the standard, the murderer wins
10 over the pickpocket. And then that society vanishes, in a spread of ruins and slaughter.

11 *"Do you wish to know whether that day is coming? Watch money. Money is the barometer of a society's*
12 *virtue. When you see that trading is done, not by consent, but by compulsion--when you see that in order to*
13 *produce, you need to obtain permission from men who produce nothing--when you see that money is flowing*
14 *to those who deal, not in goods, but in favors--when you see that men get richer by graft and by pull than by*
15 *work, and your laws don't protect you against them, but protect them against you--when you see corruption*
16 *being rewarded and honesty becoming a self-sacrifice--you may know that your society is doomed. Money is*
17 *so noble a medium that it does not compete with guns and it does not make terms with brutality. It will not*
18 *permit a country to survive as half-property, half-loot.*

19 *"Whenever destroyers [the IRS, the Federal Reserve, and a corrupted Dept of Justice] appear among men,*
20 *they start by destroying money, for money is men's protection and the base of a moral existence. Destroyers*
21 *seize gold and leave to its owners a counterfeit pile of paper. This kills all objective standards and delivers*
22 *men into the arbitrary power of an arbitrary setter of values. Gold was an objective value, an equivalent of*
23 *wealth produced. Paper is a mortgage on wealth that does not exist, backed by a gun aimed at those who are*
24 *expected to produce it. Paper is a check drawn by legal looters upon an account which is not theirs: upon the*
25 *virtue of the victims. Watch for the day when it becomes, marked: 'Account overdrawn.'*

26 *"When you have made evil [government looting through fraud, obfuscation and complication of the tax laws,*
27 *and through vote for sugar-daddies who promise loot] the means of survival, do not expect men to remain*
28 *good. Do not expect them to stay moral and lose their lives for the purpose of becoming the fodder of the*
29 *immoral. Do not expect them to produce, when production is punished and looting rewarded. Do not ask,*
30 *'Who is destroying the world?' You are.*
31 *[Atlas Shrugged, Ayn Rand, p. 387]*

32 **18 Open Invitation to Help Us Remove Inaccuracies in Our Materials**

33 *"Let the [proven] righteous strike me;*
34 *It shall be a kindness,*
35 *And let him rebuke me;*
36 *It shall be as excellent oil;*
37 *Let my head not refuse it."*
38 *[Psalm 141:5, Bible, NKJV]*
39

40 *"When a man's ways please the LORD, He makes even his enemies to be at peace with him."*
41 *[Prov. 16:7, Bible, NKJV]*

42 We are always interested in improving the accuracy of the our ministry materials. We have always invited and continue to
43 invite anyone, and especially the government, to contact us promptly if they find anything inaccurate or inconsistent with
44 reality either on our website or in this document and to provide constructive (how to fix it, not ONLY what is wrong)
45 feedback on how to improve our materials. Failure to contact us, in fact, is the method by which we establish the accuracy
46 of our materials and the agreement of the government with them, because Federal Rule of Civil Procedure 8(b)(6) indicates
47 that failure to deny constitutes an admission:

48 *"The plaintiff who retreats under the cloak of the Fifth Amendment [or silence, for that matter] cannot hope*
49 *to gain an unequal advantage against the party he has chosen to sue. To hold otherwise would, in terms of*
50 *the customary metaphor, enable plaintiff to use his Fifth Amendment shield as a sword. This he cannot do.*
51 *See, e. g., Lyons v. Johnson, 415 F.2d. 540 (9th Cir. 1969); Kisting v. Westchester Fire Ins. Co., 290 F.Supp.*
52 *141 (W.D. Wis. 1968)"*
53 *[Wehling v. Columbia Broadcasting System, 608 F.2d. 1084 (5th Cir. 12/28/1979)]*

54 We desire to bring nothing but honor, glory, worship, and obedience to the God that we and others in our Ministry exist
55 solely to serve and obey. If you are from the government, please email to us your response and critique of our materials
56 consistent with the following burden of proof and sign it under penalty of perjury as required by 26 U.S.C. §6065, just as
57 you insist that everything we give you must be signed under penalty of perjury:

SEDM About Us Page, Section 12: A Message to Government Readers
<http://sedm.org/Ministry/AboutUs.htm>

1 If you are a Member instead of the government, please submit your critique or errata through our Member Forums at the
2 address below under the “Errata reports” topic:

SEDM Member Forums
<http://sedm.org/forums/>

3 Note that nothing on our website can be described as “false”, because our Disclaimer and our Member Agreement, Form
4 #01.001 identify everything on the ministry website as religious and political beliefs and opinions that are NONfactual,
5 NONactionable, and not admissible as evidence pursuant to Federal Rule of Evidence 610. See:

- 6 1. SEDM Disclaimer:
7 <http://sedm.org/disclaimer.htm>
- 8 2. *SEDM Member Agreement*, Form #01.001, Section 7: Basis for My Beliefs:
9 <http://sedm.org/MemberAgreement/MemberAgreement.pdf>

10 If the de facto government believes that our materials suggest, aide, abet, or sanction unlawful activity or are inaccurate,
11 they as public officers have a fiduciary duty to us as the public to bring that to our attention immediately so that it can be
12 promptly fixed. A failure to rebut our materials promptly or provide legally admissible evidence that they are inconsistent
13 with prevailing law on the subject:

- 14 1. Constitutes an equitable estoppel from civil liability pursuant to [Fed.Rul.Civ.P. 8\(b\)\(6\)](#).
- 15 2. Makes those in government who have read our materials guilty of:
 - 16 2.1. Conspiracy to defraud the government pursuant to [18 U.S.C. §371](#).
 - 17 2.2. Accessory after the fact pursuant to [18 U.S.C. §3](#).
 - 18 2.3. Misprision of felony pursuant to [18 U.S.C. §4](#).

19 **Remember:** Every tax crime has willfulness as a prerequisite. You must inform us something is wrong before it can BE
20 wrong, and that notification MUST be in court admissible, affidavit form signed under penalty of perjury with your real
21 legal birthname, agreeing to take responsibility personally if your information is wrong, and providing the address where
22 you can be personally served with legal papers if in fact you are wrong or fraudulent. Every document prepared under the
23 authority of the Internal Revenue Code MUST be signed under penalty of perjury pursuant to 26 U.S.C. §6065. We will
24 not aid any effort that exempts any portion of the government from that requirement in the context of proving proof that our
25 materials are inaccurate.

26 **19 Resources for further Research and Rebuttal**

27 If you would like to study the subjects described herein further, we highly recommend the following resources:

- 28 1. *SEDM Articles of Mission*, Form #01.004-detailed description of the purposes and operation of our religious ministry
29 <http://sedm.org/Forms/FormIndex.htm>
- 30 2. *SEDM About Us Page*-details on our ministry
31 <http://sedm.org/Ministry/AboutUs.htm>
- 32 3. *SEDM Disclaimer*-basis for credibility of our materials
33 <http://sedm.org/disclaimer.htm>
- 34 4. *SEDM Frequently Asked Questions*-criticisms and questions about our website and our official response
35 <http://sedm.org/FAQs/FAQs.htm>
- 36 5. *Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”*, Form #08.005:
37 <http://sedm.org/Forms/FormIndex.htm>
- 38 6. *Rebutted Version of Congressional Research Service Report #97-59A: “Frequently Asked Questions Concerning the*
39 *Federal Income Tax”*, Form #08.006:
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 7. *IRS Rebutts Those making Frivolous Tax Arguments on Paying Taxes:*
42 <http://www.irs.gov/irs/article/0,,id=136751,00.html>

- 1 8. Rebutted Version of "*Tax Resister Frequently Asked Questions*", by Dan Evans, Form #08.007:
2 <http://sedm.org/Forms/FormIndex.htm>
- 3 9. *Tax Deposition Questions*, Form #03.016:
4 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 5 10. Department of Justice, Criminal Tax Manual 2001, Chapter 40 available at:
6 <http://famguardian.org/Publications/DOJTDCTM/taxc40.htm>
- 7 11. Department of Justice, *Criminal Tax Manual 2001*, Chapter 40 available at:
8 <http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm>
- 9 12. *Test for Federal Tax Professionals*, Form #03.009:
10 <http://sedm.org/Forms/FormIndex.htm>
- 11 13. *Government Burden of Proof*, Form #05.025-burden of proof the government must meet in rebutting our materials
12 <http://sedm.org/Forms/FormIndex.htm>
- 13 14. *Silence as a Weapon and a Defense in Legal Discovery*, Form #05.021-establishes that silence on the part of the
14 government and others in administratively rebutting errors or mistakes on our website constitutes agreement and an
15 estoppel in pais or laches against further litigation or persecution
16 <http://sedm.org/Forms/FormIndex.htm>

17 **20 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government**

18 These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who
19 would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain
20 financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the
21 questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an
22 admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We
23 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>

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

- 26 1. Admit that the SEDM Disclaimer prohibits reliance upon anything other than enacted, positive law as a basis for good
27 faith belief about one's lawful obligations.

28 See: SEDM Disclaimer, <http://sedm.org/disclaimer.htm>

29 YOUR ANSWER (circle one): Admit/Deny

30 CLARIFICATION: _____

- 31 2. Admit that the Family Guardian Disclaimer prohibits reliance upon anything other than enacted, positive law as a basis
32 for good faith belief about one's lawful obligations.

33 See: Family Guardian Disclaimer, <http://famguardian.org/disclaimer.htm>

34 YOUR ANSWER (circle one): Admit/Deny

35 CLARIFICATION: _____

- 36 3. Admit that if people are being encouraged to VIOLATE the law or are being injured by it by virtue of simply reading,
37 learning, and being educated about what it says through the SEDM and Family Guardian websites, then the REAL
38 source of injury are the people who WRITE the law in the Law Revision Counsel of the House of Representatives and
39 not those who facilitate the study of the written law.

40 See: Office of Law Revision Counsel, House of Representatives, <http://uscode.house.gov/>

1 YOUR ANSWER (circle one): Admit/Deny

2 CLARIFICATION: _____

- 3 4. Admit that any government injunction aimed at stopping the source of injury in the case of those who rely ONLY on
4 what the written law says should be directed at those who WRITE the law, because the law itself is the source of injury
5 and so its publication must be stopped.

6 See: Office of Law Revision Counsel, House of Representatives, <http://uscode.house.gov/>

7 YOUR ANSWER (circle one): Admit/Deny

8 CLARIFICATION: _____

- 9 5. Admit that jurisdiction over private conduct is “repugnant to the Constitution”.

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

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

28 YOUR ANSWER (circle one): Admit/Deny

29 CLARIFICATION: _____

- 30 6. Admit that the opposite of private conduct is public conduct, including “public offices” and publici juris.

31 YOUR ANSWER (circle one): Admit/Deny

32 CLARIFICATION: _____

- 33 7. Admit that the SEDM ministry is prohibited by the Member Agreement from engaging in or having as members those
34 engaged in public conduct, publici juris, or public offices in any government and therefore, that it is engaged ONLY in
35 “private conduct” which is repugnant to the constitution to regulate, tax, or prosecute.

36 See: SEDM Member Agreement, Form #01.001; <http://sedm.org/Membership/MemberAgreement.htm>

37 YOUR ANSWER (circle one): Admit/Deny

38 CLARIFICATION: _____

- 39 8. Admit that the

40 YOUR ANSWER (circle one): Admit/Deny

1 CLARIFICATION: _____

2 9. Admit that presumption is a violation of due process of law guaranteed by the Constitution of the United States of
3 America.

4 **“Due process of law.** Law in its regular course of administration through courts of justice. Due process of law
5 in each particular case means such an exercise of the powers of the government as the settled maxims of law
6 permit and sanction, and under such safeguards for the protection of individual rights as those maxims
7 prescribe for the class of cases to which the one in question belongs. **A course of legal proceedings according**
8 **to those rules and principles which have been established in our systems of jurisprudence for the**
9 **enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal
10 competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit;
11 and, if that involves merely a determination of the personal liability of the defendant, **he must be brought**
12 **within its jurisdiction by service of process within the state, or his voluntary appearance.** Pennoyer v. Neff, 95
13 U.S. 714, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before
14 the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most
15 comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof,
16 every material fact which bears on the question of right in the matter involved. **If any question of fact or**
17 **liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”**
18 [Black’s Law Dictionary, Sixth Edition, p. 500]

19 YOUR ANSWER: ___Admit ___Deny

20 CLARIFICATION: _____

21
22
23 10. Admit that presumptions which prejudice the Constitutional rights of the accused are impermissible and
24 unconstitutional.

25 *“Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process*
26 *Clauses of the Fifth and Fourteenth Amendments. In Heiner v. Donnan, 285 U.S. 312 (1932) , the Court was*
27 *faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made*
28 *within two years prior to the donor's death were made in contemplation of death, thus requiring payment by his*
29 *estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to*
30 *deprive the taxpayer of his property without due process of law, the Court stated that it had "held more than*
31 *once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due*
32 *process clause of the Fourteenth Amendment." Id., at 329. See, e. g., Schlesinger v. Wisconsin, 270 U.S. 230*
33 *(1926); Hoepfer v. Tax Comm'n, 284 U.S. 206 (1931). See also Tot v. United States, 319 U.S. 463, 468 -469*
34 *(1943); Leary v. United States, 395 U.S. 6, 29 -53 (1969). Cf. Turner v. United States, 396 U.S. 398, 418 -419*
35 *(1970).*

36 *The more recent case of Bell v. Burson, 402 U.S. 535 (1971), involved a Georgia statute which provided that if*
37 *an uninsured motorist was involved in an accident and could not post security for the amount of damages*
38 *claimed, his driver's license must be suspended without any hearing on the question of fault or responsibility.*
39 *The Court held that since the State purported to be concerned with fault in suspending a driver's license, it [412*
40 *U.S. 441, 447] could not, consistent with procedural due process, conclusively presume fault from the fact that*
41 *the uninsured motorist was involved in an accident, and could not, therefore, suspend his driver's license*
42 *without a hearing on that crucial factor.*

43 *Likewise, in Stanley v. Illinois, 405 U.S. 645 (1972), the Court struck down, as violative of the Due Process*
44 *Clause of the Fourteenth Amendment, Illinois' irrebuttable statutory presumption that all unmarried fathers are*
45 *unqualified to raise their children. Because of that presumption, the statute required the State, upon the death of*
46 *the mother, to take custody of all such illegitimate children, without providing any hearing on the father's*
47 *parental fitness. It may be, the Court said, "that most unmarried fathers are unsuitable and neglectful parents. .*
48 *. . But all unmarried fathers are not in this category; some are wholly suited to have custody of their children."*
49 *Id., at 654. Hence, the Court held that the State could not conclusively presume that any individual unmarried*
50 *father was unfit to raise his children; rather, it was required by the Due Process Clause to provide a hearing on*
51 *that issue. According to the Court, Illinois "insists on presuming rather than proving Stanley's unfitness solely*
52 *because it is more convenient to presume than to prove. Under the Due Process Clause that advantage is*
53 *insufficient to justify refusing a father a hearing" Id., at 658. 4 [412 U.S. 441, 448] "*
54 *[Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414*
55 *U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates*
56 *process]*

57 YOUR ANSWER: ___Admit ___Deny

58
59
60 CLARIFICATION: _____

1 11. Admit that statutory presumptions used against a party to the Constitution domiciled within a state of the Union also
2 amount to a violation of due process:

3 "It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that a constitutional
4 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be
5 violated by direct enactment. The power to create presumptions is not a means of escape from constitutional
6 restrictions."

7 [[Heiner v. Donnan, 285 U.S. 312 \(1932\)](#)]

8
9 YOUR ANSWER: ___Admit ___Deny

10 CLARIFICATION: _____
11

12 12. Admit that "[presumption](#)" is a sin under the Bible as revealed below:

13 "But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings
14 reproach on the LORD, and he shall be cut off from among his people."

15 [[Numbers 15:30](#), Bible, NKJV]

16
17 YOUR ANSWER: ___Admit ___Deny

18 CLARIFICATION: _____
19

20 13. Admit that the only basis for reasonable belief about tax liability, for a person protected by the Constitution, is
21 admissible evidence that does not require any kind of "presumption".

22
23 YOUR ANSWER: ___Admit ___Deny

24 CLARIFICATION: _____
25

26 14. Admit that [1 U.S.C. §204](#) and the legislative notes thereunder shows that the Internal Revenue Code is not "positive
27 law", but instead is "prima facie evidence" of law.

28 [TITLE 1 > CHAPTER 3 > § 204](#)

29 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of](#)
30 [Codes and Supplements](#)

31 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*
32 *and of each State, Territory, or insular possession of the United States—*

33 *(a) United States Code.— The matter set forth in the edition of the Code of Laws of the United States current at*
34 *any time shall, together with the then current supplement, if any, establish prima facie the laws of the United*
35 *States, general and permanent in their nature, in force on the day preceding the commencement of the session*
36 *following the last session the legislation of which is included: Provided, however, **That whenever titles of such***
37 ***Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein***
38 ***contained, in all the courts of the United States, the several States, and the Territories and insular***
39 ***possessions of the United States.***

40
41 YOUR ANSWER: ___Admit ___Deny

42 CLARIFICATION: _____
43

44 15. Admit that "prima facie" means "presumed" to be law without the requirement for actual proof.

45 "***Prima facie***. Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the
46 first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary.
47 State ex rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d 596, 599, 22 O.O. 110. See also *Presumption*"

48 [[Black's Law Dictionary, Sixth Edition, p. 1189](#)]

49
50 YOUR ANSWER: ___Admit ___Deny

51 CLARIFICATION: _____
52

1 16. Admit that because the [Internal Revenue Code](#) is not “[positive law](#)” but only “presumed” to be law, then all regulations
2 written to implement it have the same status.

3
4 YOUR ANSWER: ___ Admit ___ Deny

5
6 CLARIFICATION: _____

7 17. Admit that the I.R.C. may not be cited in any tax trial in which the accused is protected by the Constitution and the Bill
8 of Rights and has not surrendered these protections in any way without violating due process of law and the
9 Constitution.

10
11 YOUR ANSWER: ___ Admit ___ Deny

12
13 CLARIFICATION: _____

14 18. Admit that the national government has no legislative jurisdiction within the states of the Union mentioned in the
15 Constitution.

16 *“It is no longer open to question that [the general government, unlike the states](#), *Hammer v. Dagenhart*, [247](#)
17 [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](#)
18 [internal affairs of the states; and emphatically not with regard to legislation.](#)”
19 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

20 19. Admit that the IRS may only enforce the Internal Revenue Code Subtitles A and C within internal revenue districts,
21 pursuant to 26 U.S.C. §7601 and 7602.

22
23 YOUR ANSWER: ___ Admit ___ Deny

24
25 CLARIFICATION: _____

26 20. Admit that the only remaining internal revenue district is the District of Columbia and that there is no evidence to
27 suggest that there are internal revenue districts within any constitutional state of the Union.

28
29 YOUR ANSWER: ___ Admit ___ Deny

30
31 CLARIFICATION: _____

32 21. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

33 YOUR ANSWER (circle one): Admit/Deny

34
35 CLARIFICATION: _____

36 22. Admit that pursuant [26 U.S.C. §7621](#), the President has not authorized any part of any state of the Union to be part of
37 any internal revenue district.

38 YOUR ANSWER (circle one): Admit/Deny

39
40 CLARIFICATION: _____

41 23. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a
42 territory or possession of the United States and includes no part of any state of the Union:

43 [TITLE 4 > CHAPTER 4 > § 110](#)
44 [§ 110. Same; definitions](#)

45 *As used in sections 105–109 of this title—*

1 (d) The term "State" includes any Territory or possession of the United States.

2 YOUR ANSWER (circle one): Admit/Deny

3
4 CLARIFICATION: _____

5 24. Admit that the states of the Union are not "territories" of the United States:

6 *Corpus Juris Secundum Legal Encyclopedia*
7 *Territories*
8 *"§1. Definitions, Nature, and Distinctions*

9 *"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal*
10 *meaning under the political institutions of the United States, and does not necessarily include all the*
11 *territorial possessions of the United States, but may include only the portions thereof which are organized*
12 *and exercise governmental functions under act of congress."*

13 *"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions*
14 *of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which*
15 *the United States exercises dominion, the word 'territory,' when used to designate a political organization, has*
16 *a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term*
17 *'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized*
18 *and exercise government functions under acts of congress. The term 'territories' has been defined to be*
19 *political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a*
20 *description of a definite area of land but of a political unit governing and being governed as such. The question*
21 *whether a particular subdivision or entity is a territory is not determined by the particular form of government*
22 *with which it is, more or less temporarily, invested.*

23 **"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of**
24 **the' United States may, under certain circumstances, include the states of the Union, as**
25 **used in the federal Constitution and in ordinary acts of congress "territory" does not**
26 **include a foreign state.**

27 *"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,*
28 *and not within the boundaries of any of the several states."*
29 *[86 Corpus Juris Secundum (C.J.S.), Territories, §1, Emphasis added]*

30 YOUR ANSWER (circle one): Admit/Deny

31
32 CLARIFICATION: _____

33 25. Admit that pursuant to [Executive Order 10289](#), the President has delegated to the Secretary of the Treasury the
34 authority to establish internal revenue districts.

35 YOUR ANSWER (circle one): Admit/Deny

36
37 CLARIFICATION: _____

38 26. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any
39 state of the Union that is not federal territory or property.

40 YOUR ANSWER (circle one): Admit/Deny

41
42 CLARIFICATION: _____

43 27. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property
44 is within internal revenue districts created by the President.

45 YOUR ANSWER (circle one): Admit/Deny

46
47 CLARIFICATION: _____

1 28. Admit that the term “State” as used in the Constitution includes states of the Union and excludes territories and
2 possessions of the United States.

3 *“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*
4 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies*
5 *between citizens of different states, a citizen of the District of Columbia could not maintain an action in the*
6 *circuit court of the United States. It was argued that the word 'state.' in that connection, was used simply to*
7 *denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word*
8 *'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is*
9 *a state in the sense of that instrument. The result of that examination is a conviction that the members of the*
10 *American confederacy only are the states contemplated in the Constitution . . . and excludes from the term*
11 *the signification attached to it by writers on the law of nations.' This case was followed in Barney v.*
12 *Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395 , 41 L.Ed. 1049,*
13 *17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat,*
14 *91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it*
15 *was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v.*
16 *Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1,*
17 *13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in*
18 *cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within*
19 *the contemplation of Congress.”*
20 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

21 YOUR ANSWER (circle one): Admit/Deny

22 CLARIFICATION: _____

24 29. Admit that the term “State” as defined in 4 U.S.C. §110(d) and 26 U.S.C. §7701(a)(10) refers to a territory or
25 possession of the United States pursuant to the Buck Act.

26 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
27 CHAPTER 4 - THE STATES

28 Sec. 110. Same; definitions

29 *(d) The term "State" includes any Territory or possession of the United States.*

30 _____

31 26 U.S.C. §7701(a)(10)

32 *(a) Definitions*

33 *(10) State*

34 *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to*
35 *carry out provisions of this title.*

36 YOUR ANSWER (circle one): Admit/Deny

37 CLARIFICATION: _____

39 30. Admit that the term “State” as used 4 U.S.C. §110(d) and 26 U.S.C. §7701(a)(10) is the “State” upon which state
40 income taxes are levied pursuant to the Buck Act, 4 U.S.C. §§105-113.

41 YOUR ANSWER (circle one): Admit/Deny

42 CLARIFICATION: _____

44 31. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject
45 matters.

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

5 *Foreign Laws:* "The laws of a foreign country or sister state."
6 [Black's Law Dictionary, 6th Edition, p. 647]

7 **Dual citizenship.** Citizenship in two different **countries.** Status of citizens of United States who reside
8 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
9 they reside.
10 [Black's Law Dictionary, Sixth Edition, p. 498]

11 YOUR ANSWER (circle one): Admit/Deny

12 CLARIFICATION: _____
13

14 32. Admit that following are the ONLY subject matters for which the states of the Union are "domestic" for the purposes
15 of federal civil legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.

- 16 a. Excise taxes upon imports from commerce with foreign countries pursuant to Article 1, Section 8, Clause 8 of
17 the United States Constitution.
18 b. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
19 c. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
20 d. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.
21 e. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
22 f. Property, contracts, and franchises of the U.S. Government coming under [Article 4](#), Section 3, Clause 2 of the
23 United States Constitution.
24 g. Jurisdiction over Constitutional aliens (foreign nationals who are NOT state nationals).

25 YOUR ANSWER (circle one): Admit/Deny

26 CLARIFICATION: _____
27

28 **Affirmation:**

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

34 Name (print): _____

35 Signature: _____

36 Date: _____

37 Witness name (print): _____

38 Witness Signature: _____

39 Witness Date: _____