

# ***YOUR EXCLUSIVE RIGHT TO DECLARE OR ESTABLISH YOUR CIVIL STATUS***

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## **TABLE OF CONTENTS**

<b>1</b>	<b>Introduction .....</b>	<b>6</b>
<b>2</b>	<b>Relationship of Status to First Amendment Right of Free Association .....</b>	<b>7</b>
2.1	American Jurisprudence 2d .....	7
2.2	First Amendment Law in a Nutshell, West Group, pp. 266-267 .....	8
<b>3</b>	<b>Status declarations that make you party to contracts, franchises, or government “benefits” .....</b>	<b>9</b>
<b>4</b>	<b>Compelled or Non-Consensual Changes to Your Status on Government Forms is a Tort .....</b>	<b>13</b>
<b>5</b>	<b>Rebutting challenges to your declaration of status by the government .....</b>	<b>13</b>
5.1	Presumptions by others about your status unsupported by evidence are a tort .....	13
5.2	Calling your declaration of status “frivolous” .....	14
<b>6</b>	<b>Authorities on the Exclusive Right to Declare One’s Civil Status.....</b>	<b>14</b>
6.1	Corrigan v. Secretary of the Army, 211 F.2d 293 (1954) .....	14
6.2	People ex rel. Campbell v. Dewey, 23 Misc. 267, 50 N.Y.S. 1013, N.Y.Sup. 1898. ....	17
6.3	U. S. v. Grimley, 137 U.S. 147, 11 S.Ct. 54, U.S. (1890) .....	18
6.4	In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869).....	19
6.5	United States v. Malinowski, 347 F. Supp. 352 (1992).....	19
6.6	Roberts v. Roberts, 81 Cal.App.2d 871 (1947).....	19
<b>7</b>	<b>Federal Declaratory Judgments Act, 28 U.S.C. §2201(a) .....</b>	<b>20</b>
<b>8</b>	<b>You have a tight to define words on government forms or even make your own forms.....</b>	<b>21</b>
<b>9</b>	<b>You have a right to define the meaning of the Perjury Statement as an extension of your right to contract.....</b>	<b>25</b>
<b>10</b>	<b>Conclusions .....</b>	<b>27</b>
<b>11</b>	<b>Resources for Further Study and Rebuttal .....</b>	<b>30</b>

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## **TABLE OF AUTHORITIES**

### **Constitutional Provisions**

Article 1, Section 10.....	9, 28
Fifth Amendment .....	13
Fifth and Fourteenth Amendments.....	14, 23
Thirteenth Amendment.....	13, 28

### **Statutes**

1 U.S.C. §204 .....	23
18 U.S.C. §§1001 and 1621 .....	13
18 U.S.C. §1001 .....	13
18 U.S.C. §1512 .....	13
18 U.S.C. §1542.....	13

18 U.S.C. §1621 .....	13
18 U.S.C. §1622 .....	13
18 U.S.C. §911 .....	13
26 U.S.C. §§7701(a)(39) and 7408(d).....	13
26 U.S.C. §1603(b)(3).....	28
26 U.S.C. §7701(a)(10).....	11
26 U.S.C. §7701(a)(14).....	20
26 U.S.C. §7701(a)(9) and (a)(10) .....	11
26 U.S.C. §864(c)(3).....	11
28 U.S.C. §1603(b).....	27
28 U.S.C. §1603(b)(3).....	13
28 U.S.C. §1746.....	26
28 U.S.C. §1746(1).....	27
28 U.S.C. §1746(2).....	27
4 U.S.C. §110(d).....	11
50 U.S.C.A. Appendix, §451.....	15
53 Stat. 1, Section 4.....	24
8 U.S.C. §1401.....	13
California Civil Code, Section 1589 .....	12, 29
California Revenue and Taxation Code, Section 6017.....	9
Declaratory Judgments Act.....	20
Declaratory Judgments Act, 28 U.S.C. §2201.....	20, 30
Federal Investment in real Property Transfer Act, 26 U.S.C. §§897 and 1445 .....	9
Foreign Sovereign Immunities Act, 28 U.S.C. §1605(a)(2).....	12
I.R.C. Subtitle A.....	11, 20
Internal Revenue Code of 1986, Section 7428.....	20
Internal Revenue Code, Title 26.....	23
Omnibus Taxpayer Bill of Rights Act.....	22
SEDM Exhibit 1023, 53 Stat. 1.....	24
Social Security Act.....	11
Statutes at Large.....	24
Tariff Act of 1930.....	20
Technical and Miscellaneous Revenue Act of 1988.....	22
U.C.C. §1-201(11).....	29
U.C.C. §2-106(a).....	29
U.C.C. §9-307.....	11

## Regulations

20 CFR §422.104 .....	6
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## Cases

A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d 1020, 1037 (Fed.Cir.1992) .....	23
Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S. Ct. 1782, 52 L.Ed. 2d 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977) .....	7
Abood v. Detroit Board of Education, 431 U.S. 209 (1977).....	8
Andrews v. Andrews, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366.....	10
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326.....	26, 29
Billings v. Truesdell, 1944, 321 U.S. 542, 559, 64 S.Ct. 737, 746, 88 L.Ed. 917.....	15
Billings v. Truesdell, 321 U.S. 542, 64 S.Ct. 737, U.S. (1944).....	16
Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d 843 (1996).....	21
Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d 209 (1987).....	23
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134.....	26, 29
Budd v. People of State of New York, 143 U.S. 517 (1892).....	9
Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85 .....	26, 29

Caterpillar Tractor Co. v. United States, 589 F.2d 1040, 1043, 218 Ct. Cl. 517 (1978) .....	22
Caterpillar Tractor v. United States, 589 F.2d 1040, 1043, 218 Ct. Cl. 517 (1978).....	22
Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215.....	14
Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d 53, C.A.1 (Mass.) (1990).....	21
Cook v. Hudson, 511 F.2d 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975).....	7
Corrigan v. Secretary of the Army, 211 F.2d 293 (1954).....	16
Cotton v. United States, 11 How. 229, 231 (1851).....	12
Cox v. Wedemeyer, 9 Cir., 1951, 192 F.2d 920, 923-924.....	16
Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	23
Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d 719 (CA. 1932) .....	10
Ditson v. Ditson, 4 R. I. 87,.....	10
Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d 522 (D.C.Cir.), cert. denied, 401 U.S. 944, 91 S.Ct. 955, 28 L. Ed. 2d 225 (1971).....	22
Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (1856).....	21
Dunphy v. United States [529 F.2d 532, 208 Ct. Cl. 986 (1975) .....	22
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	21
El Dia, Inc. v. Rossello, 165 F.3d 106, 109 (1st Cir.1999) .....	21
Faske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144.....	26, 29
Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 WL 6638 (1863) .....	21
Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263.....	6, 30
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773 .....	26, 29
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962).....	26, 29
Heider v. Unicum, 142 Or 416, 20 P2d 384 .....	26, 29
Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932) .....	14, 24
Hooper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931) .....	14, 24
Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) .....	20
Hunt v. Hunt, 72 N. Y. 217, 227 .....	17, 28
In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869).....	19
Jensen v. Brown, 19 F.3d 1413, 1415 (Fed.Cir.1994).....	23
Kinney v. Weaver, 111 F.Supp.2d 831, E.D.Tex. (2000).....	21
Lamoureaux v. Burrillville Racing Ass'n, 91 R.I. 94, 161 A.2d 213, 215 .....	29
Lathrop v. Donohue, 367 U.S. 820, 81 S. Ct. 1826, 6 L.Ed. 2d 1191 (1961).....	7
Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d 57 (1969).....	14, 24
Linneman, 1 Ill.App. 2d at 50, 116 N.E.2d at 183.....	10
Lippencott v. Allander, 27 Iowa 460.....	6, 30
Maria v. Kirby, 12 B. Mon. 542, 545,-.....	17, 28
Mayborn v. Heflebower, 5 Cir., 1945, 145 F.2d 864 .....	16
McCloud v. Testa, 97 F.3d 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996).....	8
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) .....	23
Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	12
North Mississippi Communications v. Jones, 792 F.2d 1330, 1337 (5th Cir.1986).....	21
Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d 7 (1st Cir. 1996) .....	8
Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996).....	7, 8
People ex rel. Campbell v. Dewey, 23 Misc. 267, 50 N.Y.S. 1013, N.Y.Sup. (1898) .....	17, 28
Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S. Ct. 438, 442 (1944).....	10
Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947).....	21
Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S. Ct. 714, 100 L.Ed. 1112 (1956) .....	7
Routen v. West, 142 F.3d 1434 C.A.Fed.,1998.....	23
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005).....	20
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S. Ct. 2729, 111 L.Ed. 2d 52, 5 I.E.R. Cas. (BNA) 673 (1990)....	7
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990) .....	21
Sanford v. Callan, 5 Cir., 1945, 148 F.2d 376.....	16
Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926) .....	14, 24
Simpson v. Sheahan, 104 F.3d 998, C.A.7 (Ill.) (1997) .....	21
Sinking Fund Cases, 99 U.S. 700 (1878) .....	25
Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d 1460 (1958).....	21
State ex rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d 596, 599, 22 O.O. 110.....	23

State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665.....	6, 30
Strader v. Graham, 10 How. 82.....	17, 28
Talbot v. Janson, 3 U.S. 133 (1795).....	12
Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943).....	14, 24
Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.....	6, 30
Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819).....	12
Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d 610 (1970).....	14, 24
U. S. v. Grimley, 137 U.S. 147, 11 S.Ct. 54, U.S. (1890).....	19
United States v. Malinowski, 347 F. Supp. 352 (1992).....	19
United States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823).....	12
USA Passport Application Attachment, Form #06.007.....	13
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886).....	11
Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926).....	10
Vickery v. Jones, 100 F.3d 1334 (7th Cir. 1996), cert. denied, 117 S. Ct. 1553, 137 L.Ed. 2d 701 (U.S. 1997).....	8
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235.....	14
Vlandis v. Kline, 412 U.S. 441 (1973).....	14, 24
West v. West, 689 N.E.2d 1215 (1998).....	10
Wooley v. Maynard, 430 U.S. 703 (1977).....	8

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1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866).....	11
106 A.L.R. Fed. 396.....	7
107 A.L.R. Fed. 21.....	7
108 A.L.R. Fed. 117.....	7
109 A.L.R. Fed. 9.....	7
19 Cor. Jur. 22, § 24.....	10
3 Freeman on Judgments (5th Ed.) 3152.....	10
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97 L.Ed. 2d 903.....	7
Am.Jur.2d, Franchises, §4: Generally.....	6, 30
American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations.....	8
American Jurisprudence 2d, Duress, Section 21.....	26, 29
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Black’s Law Dictionary, Sixth Edition, p. 322.....	30
Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.....	8
DS-11 application.....	13
Federal 1040NR Tax Return Attachment-Long, Form #15.001.....	27
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002.....	14
First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267.....	8
Income Taxation of Real Estate Sales, Form #05.044.....	9
Internal Revenue Manual, Section 4.10.7.2.8.....	22
IRS Form W-8 Instructions for Requester of Forms W-8BEN, W-8ECI, W-8EXp, and W-8IMF, Catalog 26698G.....	25
IRS Forms 1040 and 1040NR jurat/perjury statement.....	26
Liberty University.....	30
Meaning of the Word “Frivolous”, Form #05.027.....	14
Minimum Contacts Doctrine.....	30
Proof that There is a “Straw Man”, Form #05.042.....	11
Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.....	8
Reasonable Belief About Income Tax Liability, Form #05.007.....	24
Restatement, Second, Contracts §3.....	29
Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	14
Socialism: The New American Civil Religion, Form #05.016.....	24

Tax Form Attachment, Form #04.201 .....	24, 27
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5 .....	22
W. Anderson, A Dictionary of Law 261 (1893).....	11
When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995 .....	8
Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013 .....	27
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	8
Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010 .....	14
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037.....	11
Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 .....	11

## Scriptures

Luke 16:13 .....	12
Matt. 5:33-37.....	12

1 **1 Introduction**

2 A task that most Americans are frequently asked to engage in is to fill out government forms describing their status under  
3 some system of civil law. For instance:

- 4 1. They are asked to fill out tax forms describing their status. All tax liability is a civil liability which requires domicile  
5 within the forum in order to enforce.
- 6 2. They are asked to fill out forms describing their marriage status. Jurisdiction over marriage originates from one’s  
7 choice of domicile within the forum.
- 8 3. They are asked to declare their citizenship status and domicile when they register to vote. The “right” to vote is  
9 actually a franchise that springs from one’s choice of domicile.
- 10 4. They are asked to describe their citizenship status on jury summons forms when they report for jury service. Jury  
11 service is also a derivative franchise that originates from one’s choice of domicile within the state in which one is  
12 acting as a juror.
- 13 5. If they file a lawsuit against someone in court, they are expected to disclose their status and standing to entertain the  
14 suit in the civil complaint. Even if they *have* the right status, if they don’t *describe* it properly in their complaint, their  
15 lawsuit may be dismissed.
- 16 6. When they fill out an application for a government benefit, they are required usually to declare that they are a “citizen”  
17 or “resident” of the civil laws of the government offering the benefit. What both of these two statuses have in common  
18 is that they require you to have a domicile within the forum. This is true, for instance, in the case of Social Security.  
19 20 CFR §422.104 requires that you MUST be a “citizen” or “permanent resident”, both of whom have in common a  
20 domicile on federal territory that is no part of any state of the Union.

21 What all of the above occasions have in common is that they:

- 22 1. Require a statement under penalty of perjury before a government official.
- 23 2. Constitute testimony of a witness.
- 24 3. Often constitute an act of political association that is protected by the First Amendment prohibition against compelled  
25 association.
- 26 4. Are an exercise of your sovereignty in declaring the status most desirable and advantageous to you.
- 27 5. Are often also an exercise of your right to contract. When you sign up for a benefit or a franchise such as Social  
28 Security, you are signing a contract because all franchises are contracts between the grantor and the grantee:

29 *As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon  
30 valuable considerations, for purposes of individual advantage as well as public benefit,<sup>1</sup> and thus a franchise  
31 partakes of a double nature and character. So far as it affects or concerns the public, it is *publici juris* and is  
32 subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be  
33 granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in  
34 exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But  
35 when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental  
36 control growing out of its other nature as *publici juris*.<sup>2</sup>  
37 [Am.Jur.2d, Franchises, §4: Generally]*

38 This document will prove that you have an unalienable right in declaring your status:

- 39 1. To not to be coerced or intimidated or subject to duress in any way.
- 40 2. To invalidate and render inadmissible anything you signed in the presence of duress when it was signed under penalty  
41 of perjury.
- 42 3. To not be called “frivolous” or be over-ruled by any judge or jury.
- 43 4. To define the meaning of all words appearing on government forms, regardless of how the government defines them.
- 44 5. To demand proof of consent to any status that the government seeks to enforce against you.
- 45 6. If you are completing a government form that creates any rights by anyone, you have a right:

<sup>1</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

<sup>2</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

- 6.1. Not to be compelled to contract or not to contract.
- 6.2. To make your consent contingent on a specific prerequisite.
- 6.3. To expect MUTUAL obligations on the part of both you and the grantor of the benefit.

## **2 Relationship of Status to First Amendment Right of Free Association**

Your right to declare your civil status is an extension of your right of free association and freedom from compelled association protected by the First Amendment to the United States Constitution.

### **2.1 American Jurisprudence 2d**

By declaring your status, for instance, as a “citizen”, “resident”, “taxpayer”, etc., you are exercising your right to associate politically with a group called a “state”.

*“The right to associate or not to associate with others solely on the basis of individual choice, not being absolute, <sup>3</sup> may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited associations. Thus, where a sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to associate together for the common good, then such forced association is constitutional. <sup>4</sup> But the Supreme Court has made it clear that compelling an individual to become a member of an organization with political aspects [such as a state or municipality], or compelling an individual to become a member of an organization which financially supports [through payment of taxes], in more than an insignificant way, political personages or goals which the individual does not wish to support, is an infringement of the individual's constitutional right to freedom of association. <sup>5</sup> The First Amendment prevents the government, except in the most compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees from actual or constructive discharge. <sup>6</sup> Thus, First Amendment principles prohibit a state from compelling any individual to associate with a political party, as a condition of retaining public employment. <sup>7</sup> The First Amendment protects nonpolicymaking public employees from discrimination based on their political beliefs or affiliation. <sup>8</sup> But the First Amendment protects the right*

<sup>3</sup> § 539.

<sup>4</sup> Lathrop v. Donohue, 367 U.S. 820, 81 S. Ct. 1826, 6 L.Ed. 2d 1191 (1961), reh'g denied, 368 U.S. 871, 82 S. Ct. 23, 7 L.Ed. 2d 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S. Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S. Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S. Ct. 22, 1 L.Ed. 2d 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S. Ct. 1408, 47 L.Ed. 2d 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S. Ct. 543, 50 L.Ed. 2d 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed. 2d 997, § 10.

<sup>5</sup> Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S. Ct. 2729, 111 L.Ed. 2d 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L.Ed. 2d 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L.Ed. 2d 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

<sup>6</sup> Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S. Ct. 2729, 111 L.Ed. 2d 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L.Ed. 2d 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L.Ed. 2d 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed. 2d 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

<sup>7</sup> Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S. Ct. 1782, 52 L.Ed. 2d 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S. Ct. 2989, 53 L.Ed. 2d 1102 (1977); Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S. Ct. 1818, 137 L.Ed. 2d 1027 (U.S. 1997).

<sup>8</sup> LaRou v. Ridlon, 98 F.3d 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S. Ct. 1818, 137 L.Ed. 2d 1027 (U.S. 1997).

1 of political party members to advocate that a specific person be elected or appointed to a particular office and  
2 that a specific person be hired to perform a governmental function.<sup>9</sup> In the First Amendment context, the  
3 political patronage exception to the First Amendment protection for public employees is to be construed  
4 broadly, so as presumptively to encompass positions placed by legislature outside of “merit” civil service.  
5 Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary  
6 authority with respect to enforcement of that law or carrying out of some other policy of political concern is  
7 granted, such as a secretary of state given statutory authority over various state corporation law practices, fall  
8 within the political patronage exception to First Amendment protection of public employees.<sup>10</sup> However, a  
9 supposed interest in ensuring effective government and efficient government employees, political affiliation or  
10 loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that  
11 require a particular party affiliation.<sup>11</sup>  
12 [American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations]

13 Any of the following is an interference with your protected right of political affiliation:

- 14 1. Disregard evidence of your choice of domicile and “permanent address” on a government form.
- 15 2. Disregard your choice of which state or municipality you choose to be called a “citizen” or “resident” of.
- 16 3. Deciding over your objections that you are a member of a state or municipality called a “citizen” or a “resident” that  
17 you do not want to associate with, be protected by, or subsidize.

18 For more on the above, see:

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

## 19 **2.2 First Amendment Law in a Nutshell, West Group, pp. 266-267**

20 The First Amendment Law in a Nutshell book confirms that freedom from compelled association is a crucial part of  
21 freedom of expression.

22 *Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate,*  
23 *or believe “**The right to speak and the right to refrain from speaking [on a government tax return, and in***  
24 ***violation of the Fifth Amendment when coerced, for instance] are complementary components of the broader***  
25 ***concept of ‘individual freedom of mind.’** Wooley v. Maynard, [430 U.S. 703] (1977). *Freedom of conscience*  
26 *dictates that no individual may be forced to espouse ideological causes with which he disagrees:**

27 “[A]t the heart of the First Amendment is the notion that the individual should be free to believe as he will, and  
28 that in a free society one’s beliefs should be shaped by his mind and by his conscience rather than coerced by  
29 the State [through illegal enforcement of the revenue laws].” Abood v. Detroit Board of Education [431 U.S.  
30 209] (1977)

31 **Freedom from compelled association is a vital component of freedom of expression.** *Indeed, freedom from*  
32 *compelled association illustrates the significance of the liberty or personal autonomy model of the First*  
33 *Amendment. **As a general constitutional principle, it is for the individual and not for the state to choose***  
34 ***one’s associations and to define the persona which he holds out to the world.***  
35 *[First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]*

<sup>9</sup> Vickery v. Jones, 100 F.3d 1334 (7th Cir. 1996), cert. denied, 117 S. Ct. 1553, 137 L.Ed. 2d 701 (U.S. 1997).

Responsibilities of the position of director of a municipality’s office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d 7 (1st Cir. 1996).

<sup>10</sup> McCloud v. Testa, 97 F.3d 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh’g and suggestion for reh’g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees’ First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

<sup>11</sup> Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S. Ct. 1818, 137 L.Ed. 2d 1027 (U.S. 1997).

1 Notice the key phrase above about your right to declare your status, in which the word “persona” is synonymous with  
2 “status”:

3 “As a general constitutional principle, it is for the individual and not for the state to choose one’s  
4 associations and to define the persona which he holds out to the world.”

5 **3 Status declarations that make you party to contracts, franchises, or**  
6 **government “benefits”**

7 The Constitution protects your right to contract by requiring that no state may enact any law that impairs your right to  
8 contract.

9 *United States Constitution*  
10 *Article 1, Section 10*

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

13 Implicit in the meaning of “impair”, includes the following:

- 14 1. Dictating the terms of the contract.
- 15 2. Compelling either party to act as an agent of the state called a “public officer” under the terms of the contract against  
16 their will. For instance, when you sell real property, the Federal Investment in Real Property Transfer Act, 26 U.S.C.  
17 §§897 and 1445, requires the Buyer to withhold or deduct on the Seller an income tax and thereby to act as an assessor  
18 and collector of income tax. Congress cannot delegate its authority to tax to a private citizen and it resides ONLY in  
19 the legislative branch. That requirement can only pertain to public officers already serving in the legislative branch of  
20 the government before they entertained a real estate transaction. See:

Income Taxation of Real Estate Sales, Form #05.044  
<http://sedm.org/Forms/FormIndex.htm>

- 21 3. Compelling you to make a state a party to any aspect of a contract between otherwise private parties. This amounts to  
22 theft of property, because all rights are property and the conveyance of rights under the agreement without  
23 consideration is a theft of property.
- 24 4. Compelling you to donate any portion of the consideration passing between the private parties to a public use, a public  
25 purpose, or a public office within the government and thereby subject it to taxation. All sales taxes, in fact, occur only  
26 on federal territory and the decision as a vendor to collect them amounts to consent to become a resident of federal  
27 territory. See, for instance, California Revenue and Taxation Code, Section 6017.
- 28 5. Refusing to enforce any provision of the contract that is not violative of the criminal law and therefore not already  
29 unenforceable. This amounts to a violation of constitutionally protected rights through omission.
- 30 6. Compelling you to contract with the state or participate in any franchise, including, but not limited to:  
31 6.1. Social Security.  
32 6.2. Medicare.  
33 6.3. Income taxes.  
34 6.4. Sales taxes.  
35 6.5. Property taxes.  
36 6.6. Unemployment insurance.

37 In support of the above, the U.S. Supreme Court has held the following:

38 *“Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be*  
39 *that by reason of this interest the state may fix the price [impair the contract!] at which the butcher must sell his*  
40 *meat, or the vendor of boots and shoes his goods? Men are endowed by their Creator with certain unalienable*  
41 *rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments*  
42 *are instituted. That property which a man has honestly acquired he retains full control of, subject to these*  
43 *limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it*  
44 *for his neighbor’s benefit; second, that if he devotes [donates it] it to a public use, he gives to the public a*  
45 *right to control that use; and third, that whenever the public needs require, the public may take it upon*  
46 *payment of due compensation.”*  
47 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

48 An example of a status associated with a government franchise is the status of being “married”:

- 1 1. The rights of the parties associated with that status attach to the marriage contract.
- 2 2. The marriage contract, in turn, is codified in the family code of the state. That code is subject to continual revision by
- 3 the legislature.
- 4 3. The collection of all the rights affected by the contract is called a “res” by the courts:

5 “It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an  
6 action in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the  
7 ‘marriage status’ is the res. Both parties to the marriage, and the state of the residence of each party to the  
8 marriage, has an interest in the marriage status. In order that any court may obtain jurisdiction over an action  
9 for divorce that court must in some way get jurisdiction over the res (the marriage status). The early cases  
10 assumed that such jurisdiction was obtained when the petitioning party was properly domiciled in the  
11 jurisdiction. *Ditson v. Ditson*, 4 R. I. 87, is the leading case so holding; see, also, *Andrews v. Andrews*, 188 U.S.  
12 14, 23 S.Ct. 237, 47 L.Ed. 366.”  
13 [*Delanoy v. Delanoy*, 216 Cal. 27, 13 P.2d 719 (CA. 1932)]

- 14 4. The “res” is defined as follows:

15 *Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this*  
16 *word has a very wide and extensive signification, including not only things which are objects of property, but*  
17 *also such as are not capable of individual ownership. And in old English law it is said to have a general*  
18 *import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,”*  
19 *according to the modern civilians, is meant everything that may form an object of rights, in opposition to*  
20 *“persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions*  
21 *of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference*  
22 *to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

23 *Res is everything that may form an object of rights and includes an object, subject-matter or status. In re*  
24 *Riggle’s Will, 11 A.D.2d 51 205 N.Y.S.2d 19, 21, 22. The term is particularly applied to an object, subject-*  
25 *matter, or status, considered as the defendant in an action, or as an object against which, directly,*  
26 *proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and proceedings of this*  
27 *character are said to be in rem. (See *In personam*; *In Rem.*) “Res” may also denote the action or proceeding,*  
28 *as when a cause, which is not between adversary parties, is entitled “In re \_\_\_\_\_”.*  
29 [*Black’s Law Dictionary, Sixth Edition, pp. 1304-1306*]

- 30 5. The “res”, or rights created by the marriage contract are created by mutual, voluntary, informed consent of the parties
- 31 to the contract, meaning the act of executing a valid marriage.
- 32 6. A valid marriage usually requires a public ceremony, accompanied by witnesses, and which the parties attended
- 33 voluntarily and without duress. The presence of duress at the ceremony invalidates the contract and thereby destroys
- 34 the “res”.
- 35 7. The parties to the licensed marriage contract include the two spouses AND the government. An unlicensed marriage
- 36 removes the state as party:

37 JUSTICE MAAG delivered the opinion of the court: This action was brought in April of 1993 by Carolyn and

38 John West (grandparents) to obtain visitation rights with their grandson, Jacob Dean West. Jacob was born

39 January 27, 1992. He is the biological son of Ginger West and Gregory West, Carolyn and John’s deceased

40 son...

41 However, this constitutionally protected parental interest is not wholly without limit or beyond regulation.

42 *Prince v. Commonwealth of Massachusetts*, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S. Ct. 438, 442 (1944). “[T]he

43 state has a wide range of power for limiting parental freedom and authority in things affecting the child’s

44 welfare.” *Prince*, 321 U.S. at 167, 88 L.Ed. 645, 64 S. Ct. at 442. In fact, the entire familial relationship

45 involves the State. When two people decide to get married, they are required to first procure a license from

46 the State. If they have children of this marriage, they are required by the State to submit their children to

47 certain things, such as school attendance and vaccinations. Furthermore, if at some time in the future the

48 couple decides the marriage is not working, they must petition the State for a divorce. Marriage is a three-

49 party contract between the man, the woman, and the State. *Linneman v. Linneman*, 1 Ill. App. 2d 48, 50, 116

50 N.E.2d 182, 183 (1953), citing *Van Koten v. Van Koten*, 323 Ill. 323, 326, 154 N.E. 146 (1926). The State

51 represents the public interest in the institution of marriage. *Linneman*, 1 Ill.App. 2d at 50, 116 N.E.2d at 183.

52 This public interest is what allows the State to intervene in certain situations to protect the interests of

53 members of the family. The State is like a silent partner in the family who is not active in the everyday

54 running of the family but becomes active and exercises its power and authority only when necessary to

55 protect some important interest of family life. Taking all of this into consideration, the question no longer is

56 whether the State has an interest or place in disputes such as the one at bar, but it becomes a question of timing

57 and necessity. Has the State intervened too early or perhaps intervened where no intervention was warranted?

58 This question then directs our discussion to an analysis of the provision of the Act that allows the challenged

59 State intervention (750 ILCS 5/607(b) (West 1996)).

60 [*West v. West*, 689 N.E.2d 1215 (1998)]

1 Nearly all civil law passed by government may be enforced only against those engaged in “public conduct” as public  
2 officers within the government. This is exhaustively proven by the following:

- 3 1. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 2. Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008  
6 <http://sedm.org/Forms/FormIndex.htm>
- 7 3. Proof that There is a “Straw Man”, Form #05.042  
8 <http://sedm.org/Forms/FormIndex.htm>

9 As the above authorities clearly demonstrate, nearly all civil laws passed by government are crafted in such a way that all  
10 the following statuses are synonyms for what is actually a “public office” within the government and describe the status of  
11 the office itself, rather than the human being holding said office or who is surety for said office:

- 12 1. “citizen” or “resident”.
- 13 2. “person”, “individual”, “trust”, or “estate”.
- 14 3. Franchisee such as a “taxpayer” in the case of income taxes under I.R.C. Subtitle A.
- 15 4. Franchisees such as “beneficiaries” within the Social Security Act.
- 16 5. “United States”, which both 26 U.S.C. §7701(a)(9) and (a)(10) and 26 U.S.C. §864(c )(3) confirm is the government  
17 and not the geographical states of the Union.

18 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]  
19 [Sec. 7701. - Definitions](#)

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

22 (9) United States

23 The term “United States” when used in a geographical sense includes only the [States](#) and the District of  
24 Columbia.

25 (10) State

26 The term “State” shall be construed to include the District of Columbia, where such construction is necessary to  
27 carry out provisions of this title.

28 \_\_\_\_\_

29 Uniform Commercial Code (U.C.C.)  
30 § 9-307. LOCATION OF DEBTOR.

31 (h) [Location of United States.]

32 The United States is located in the District of Columbia.  
33 [SOURCE:  
34 <http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm>  
35 [#s9-307](#)]

36 6. “State”, which is a federal territory and/or a federal corporation under federal law, rather than a sovereign state of the  
37 Union pursuant to 4 U.S.C. §110(d), 26 U.S.C. §7701(a)(10), and the following:

38 *At common law, a “corporation” was an “artificial perso[n] endowed with the legal capacity of perpetual*  
39 *succession” consisting either of a single individual (termed a “corporation sole”) or of a collection of several*  
40 *individuals (a “corporation aggregate”). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st*  
41 *Am. ed. 1845) . The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone,*  
42 *Commentaries \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have*  
43 *been classified as “corporations” (and hence as “persons”) at the time that 1983 was enacted and the*  
44 *Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) (“All corporations were*  
45 *originally modeled upon a state or nation”); I J. Bouvier, A Law Dictionary Adapted to the Constitution and*  
46 *Laws of the United States of America 318-319 (11th ed. 1866) (“In this extensive sense the United States may*  
47 *be termed a corporation”); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) (“The United States is a . .*

1 . great corporation . . . ordained and established by the American people") (quoting United [495 U.S. 182,  
2 202] States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.); Cotton v.  
3 United States, 11 How. 229, 231 (1851) (United States is "a corporation"). See generally Trustees of  
4 Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation").  
5 [Ngiraingas v. Sanchez, 495 U.S. 182 (1990) ]

6 Consequently, when you fill out a form describing or declaring or associating yourself with any of the above statutes or as  
7 a "person" domiciled or resident in any of the above, indirectly the form you are filling out constitutes all the following,  
8 regardless of what it actually says:

- 9 1. An application or request to occupy a public office in the government.
- 10 2. An application for "benefits" under the terms of an existing government franchise agreement.
- 11 3. A waiver of sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. §1605(a)(2), which requires  
12 that those who engage in commerce within the legislative jurisdiction of the sovereign waive their sovereign immunity  
13 and their sovereignty and become a "person" or "resident" within the jurisdiction they are doing business in.
- 14 4. A disclosure of the de facto license number to act in the capacity as a public officer. That license number is called a  
15 Taxpayer Identification Number or a Social Security Number.
- 16 5. A request to donate any property described on the form or connected with the de facto license number to a public use, a  
17 public office, and a public purpose in order to procure "benefits" under the terms of the franchise agreement that  
18 governs the submission and processing of the "benefit" form.
- 19 6. Because the form contains a perjury oath, it represents an abdication of God as your sovereign Lord and the redirection  
20 of your allegiance, trust, and sponsorship to a new pagan deity and provider called government:

21 "The doctrine is, that allegiance cannot be due to two sovereigns [God v. Government]; and **taking an oath of**  
22 **allegiance to a new [on government form using a perjury statement], is the strongest evidence of withdrawing**  
23 **allegiance from a previous, sovereign [GOD]...."**  
24 [Talbot v. Janson, 3 U.S. 133 (1795)]  
25

26 "No servant can serve two masters [God and government]; for either he will hate the one and love the other, or  
27 else he will be loyal to the one and despise the other. **You cannot serve God and mammon [government]."**  
28 [Luke 16:13, Bible, NKJV]  
29

30 "Again you have heard that it was said to those of old, 'You shall not swear falsely, but shall perform your oaths  
31 to the Lord.'

32 "But I say to you, **do not swear at all [on government form, for instance, using a perjury oath]: neither by**  
33 **heaven, for it is God's throne; nor by the earth, for it is His footstool; nor by Jerusalem, for it is the city of**  
34 **the great King.**

35 "Nor shall you swear by your head, because you cannot make one hair white or black.

36 "But let your 'Yes' be 'Yes,' and your 'No,' 'No.' **For whatever is more than these is from the evil one.**"  
37 [Jesus in Matt. 5:33-37, Bible, NKJV]

38 In the above sense, all forms governing franchises within the government represent an opportunity to contract with the  
39 government because they create opportunities for you to accept "benefits" and all the obligations or strings attached to the  
40 "benefits":

41 CALIFORNIA CIVIL CODE  
42 DIVISION 3. OBLIGATIONS  
43 PART 2. CONTRACTS  
44 CHAPTER 3. CONSENT  
45 Section 1589  
46

47 1589. **A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations**  
48 **arising from it, so far as the facts are known, or ought to be known, to the person accepting.**

49 Since the Constitution forbids the government from compelling you to contract with them, then by implication, no one, and  
50 especially an officer of the government, may dictate your status on a government form in such as way that any of your

1 Constitutionally protected rights are impaired or prejudiced in any way. If they do, they are engaged in theft and slavery in  
2 violation of the Fifth Amendment takings clause and the Thirteenth Amendment.

## 3 **4 Compelled or Non-Consensual Changes to Your Status on Government Forms** 4 **is a Tort**

5 Those who are members of this ministry are required to refrain from submitting any government form, and especially tax  
6 forms. There are likely to be occasions where third parties may:

- 7 1. Attempt to compel members to submit a government form.
- 8 2. Attempt to determine what form is appropriate.
- 9 3. Attempt to dictate what may go on the form before it will be accepted.

10 Nearly all government forms are submitted under penalty of perjury, and especially tax forms. Consequently, if you are  
11 compelled to submit a government form containing information that you know is not true and to sign it under penalty of  
12 perjury, then the following criminal torts have occurred:

- 13 1. Witness tampering in violation of 18 U.S.C. §1512.
- 14 2. Subornation of perjury in violation of 18 U.S.C. §1622.
- 15 3. Perjury in violation of 18 U.S.C. §§1001 and 1621.
- 16 4. Perjury in violation of 18 U.S.C. §1542 if the form is a passport application.

17 Below is an example of effective language we recommend that discourages others from trying to coach or advise you on  
18 what to put on a government form that is signed under penalty of perjury and which asks you about your citizenship status.  
19 This comes from our USA Passport Application Attachment, Form #06.007:

20 *"This form is provided as a mandatory attachment to U.S. Department of State form DS-11 in order to carefully*  
21 *define my citizenship status and legal domicile. The attached DS-11 application is INVALID and not useful as*  
22 *evidence in any legal proceeding WITHOUT this mandatory attachment also included in its entirety with no*  
23 *information altered or redacted on either the DS-11 or this form by anyone other than me. The reason I am*  
24 *attaching this form is to prevent surrendering my sovereign status by having my citizenship misconstrued as*  
25 *that of a statutory "U.S. citizen" defined in 8 U.S.C. §1401. A statutory "U.S. citizen" cannot be a "foreign*  
26 *sovereign" by virtue of their statutory citizenship as described in 28 U.S.C. §1603(b)(3). It is also a crime*  
27 *pursuant to 18 U.S.C. §1542, 18 U.S.C. §911, 18 U.S.C. §1001, and 18 U.S.C. §1621 to declare oneself to be a*  
28 *statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 when one has no evidence on which to base a reasonable*  
29 *belief that they are and I don't ever want to be a criminal by saying anything on a government form that I know*  
30 *either isn't true or which I can't prove with evidence is true. The submission of this form is therefore provided*  
31 *at the advise of my counsel as an act of self-defense intended to protect my constitutional rights from being*  
32 *injured by false presumptions, being compelled to engage in compelled association, or from having my legal*  
33 *identity kidnapped and moved to the District of Columbia pursuant to 26 U.S.C. §§7701(a)(39) and 7408(d)*  
34 *without my consent. DO NOT attempt to contact me to persuade me to change my citizenship or domicile status*  
35 *as documented on this form or to change any answer provided on the attached DS-11 form. Doing so will*  
36 *cause you to engage in a criminal conspiracy to tamper with a witness in violation of 18 U.S.C. §1512 and to*  
37 *violate 18 U.S.C. §1542, 18 U.S.C. §911, 18 U.S.C. §1001, and 18 U.S.C. §1621. The penalty for violating*  
38 *these statutes is up to 25 years in jail. If you have a problem with my status as documented herein, please in*  
39 *your response copy this form and complete Section 7 of this form."*  
40 *[USA Passport Application Attachment, Form #06.007]*

## 41 **5 Rebutting challenges to your declaration of status by the government**

### 42 **5.1 Presumptions by others about your status unsupported by evidence are a tort**

43 Your civil status is how to define your rights and standing in relation to others. All presumptions by the government which  
44 impair constitutionally protected rights are unconstitutional:

45 (1) [8:4993] *Conclusive presumptions affecting protected interests:*

46 *A conclusive presumption may be defeated where its application would impair a party's constitutionally-*  
47 *protected liberty or property interests. In such cases, conclusive **presumptions have been held to violate a***  
48 ***party's due process and equal protection rights.** [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230,*

2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

Likewise, statutes that create presumptions about your status are similarly impermissible:

*Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments.* In *Heiner v. Domman*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made within two years prior to the donor's death were made in contemplation of death, thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g., *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hoeper v. Tax Comm'n*, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d 610 (1970). [*Vlandis v. Kline*, 412 U.S. 441 (1973)]

## 5.2 Calling your declaration of status "frivolous"

Those who lawfully deprive the government of jurisdiction and revenues by choosing their status carefully and accurately and truthfully declaring that status under penalty of perjury on government forms can and often are accused of being "frivolous" and may even be unlawfully penalized for doing so. It is important to remember that:

1. All such accusations and reactions to your declaration of status cannot and do not affect your status in the least.
2. The only thing that can effectively be used to challenge your declaration of status under penalty of perjury is a contradictory affidavit of equal or greater weight or authority signed under penalty of perjury by someone who has personal knowledge of your circumstances.

If you penalized by a taxing authority, for instance, because they don't like your status declaration or the way you filled out a tax form, then we recommend using the following to respond:

*Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents*, Form #05.010  
<http://sedm.org/Forms/FormIndex.htm>

If a court responds to your status declaration or determination by calling it "frivolous" or you expect that they will, we recommend the following resources:

1. *Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002- this form defines the word "frivolous" as "truthful, accurate, and consistent with prevailing law".  
<http://sedm.org/Litigation/LitIndex.htm>
2. *Meaning of the Word "Frivolous"*, Form #05.027  
<http://sedm.org/Forms/FormIndex.htm>

## 6 Authorities on the Exclusive Right to Declare One's Civil Status

### 6.1 Corrigan v. Secretary of the Army, 211 F.2d 293 (1954)

The following case deals with the military draft. Those who are drafted must undergo "induction" in order to change their status from civil to military. The point at which that status change becomes effective is when they CONSENT to it by voluntarily undergoing a ceremony and thereby consent to change their status. That ceremony can and usually is either an act of stepping over a physical line or taking an oath, both of which are voluntary acts. Without these outward manifestations of consent to voluntarily change one's status from civilian to military, those drafted are presumed to retain their civilian status and not be under military jurisdiction.

1 Laughlin E. Waters, U.S. Atty., Max F. Deutz, Asst. U.S. Atty., and Clyde C. Downing, Asst. U.S. Atty., Los  
2 Angeles, Cal., for appellees.

3 Before STEPHENS, BONE, and POPE, Circuit Judges.

4 STEPHENS, Circuit Judge.

5 Ronald J. Corrigan, Hereinafter called 'petitioner', upon relation of his mother, through a petition for the  
6 issuance of the writ of habeas corpus, seeks his release from restraint of the United States Army officers who  
7 hold him as a member of the United States Armed Services. A hearing was had on the petition, the return  
8 thereto and an order to show cause pursuant to stipulation that the return should be considered as a traverse  
9 and that the proceedings should have the same force and effect that the issuance of the writ would have had,  
10 had it issued and had the hearing been held thereon. However, petitioner was present throughout the  
11 proceedings. The court declined to order petitioner's release and instead dismissed the petition. Petitioner  
12 appealed.

13 The issue of fact is whether petitioner was ever inducted into the Service.

14 On the 15th day of April, 1953, petitioner, having been regularly processed through the Selective Service law,  
15 50 U.S.C.A. Appendix, §451 et seq., and declared a Selectee with the A-1 classification, was, with about fifty  
16 Selectees, taken to a room around 9:00 A.M. where he was given physical and psychological examinations and  
17 near the middle of the day, the fifty Selectees were directed to take places in folding chairs which had been  
18 placed out in the room. The chairs occupied a space about twelve by eighteen feet in rows twelve inches apart  
19 with a center aisle the width of a chair. Petitioner was in the rear row.

20 Captain Earl S. Beydler entered the room and gave them a short orientation talk and then addressed them as  
21 follows: **'You are about to be inducted into the Armed Services of the United States. In just a moment I will**  
22 **ask you to stand and I will call off each of your names. As I call you name I want you to answer 'present'**  
23 **and to take one step forward. The step forward will constitute your induction into the Armed Services \*295 of**  
24 **the United States-into the Army.**<sup>FN1</sup> The call was completed and the men were given the accustomed oath.  
25 **Petitioner claims that he did not take a step forward nor did he raise his hand and take the oath. However, he**  
26 **made no protest at the time of the ceremony.**

27 It is not contended that either the step forward or the taking or giving of the oath is required by the Selective  
28 Service Act as necessary to induction. As said in [Billings v. Truesdell, 1944, 321 U.S. 542, 559, 64 S.Ct. 737,](#)  
29 [746, 88 L.Ed. 917](#); 'a selectee becomes 'actually inducted' within the meaning of § 11 of the Act <sup>FN2</sup> when in  
30 obedience to the order of his board and after the Army has found him acceptable for service he undergoes  
31 whatever ceremony or requirements of admission the War Department has prescribed.' **Therefore, since the**  
32 **selectee is subject to civil authority until the moment of completion of the induction, at which moment he**  
33 **becomes subject to military authority, it is highly important that such moment should be marked with**  
34 **certainty.** See [Billings v. Truesdell, 1944, 321 U.S. 542, 64 S.Ct. 737, 88 L.Ed. 917.](#)

35 For a time the [voluntary] oath marked the dividing line between the civilian and military status, but difficulties  
36 and uncertainties arose as to whether, in fact, the selectee had taken the oath. See our opinion in [Lawrence v.](#)  
37 [Yost, 9 Cir., 1946, en banc, 157 F.2d 44](#), Thereafter, the regulation (Army Special Regulation No. 615-180-1,  
38 paragraph 23), providing for the step forward, was promulgated.

39 **[1] However, one may emerge from a selectee to a soldier without taking the step forward; that is, by conduct**  
40 **consistent with the soldier status;**<sup>FN3</sup> **but the fact of the step forward, whether or not it was taken, is of high**  
41 **importance in this case.** As to that issue of fact, it is claimed by petitioner that it was impossible for the men,  
42 other than those in the front row, to step forward and the physical set-up and the testimony practically  
43 demonstrate the truth of the claim. The inducting Captain testified in answer to a question as to space, 'There is  
44 space, not much.' 'Q. You mean he could shuffle? A. Correct.'

45 **At no time does the inducting Captain claim that he saw petitioner take the step forward.** As to the procedure,  
46 he testified on direct examination that when he calls a name at induction ceremonies, 'I wait for a response, \* \*  
47 \* or if they are near the front of the room where I can see them, I see if they step forward.' Afterward, he would  
48 call the next name. 'Q. Did you at any time look to see if a man had taken a step forward? A. I look up each  
49 time I call a name. Q. What do you look for when you look up? A. **For movement, for a man stepping forward.**  
50 \* \* \* Q. On that day did you see any man fail to step forward after his name was called by you? A. No.' On re-  
51 cross-examination, Captain Beydler was asked, 'Can you tell us that you recall whether or not you saw this  
52 petitioner move forward on April 15- after you called his name?' The Captain answered, 'No, I cannot.'

53 Petitioner testified that his mother and grandmother belonged to Jehovah's Witnesses; on re-cross-examination  
54 petitioner was asked, 'Were you a member of the enlisted reserves in the Army of the United States?' To which  
55 he replied in the affirmative. The record does not reveal how long or under what circumstances he was in such  
56 service. On \*296 cross-examination, petitioner was asked, **'When did you become a conscientious objector?'**  
57 **Petitioner answered, 'While sitting in the room. I just thought. The material together, I would say, filled my**

1 mind, and this is one thing I wanted to do. \* \* \* Q. When your name was called did you take a step forward?  
2 A. No.' He also testified that some of the selectees shuffled their feet or didn't move when their names were  
3 called.

4 Petitioner on cross-examination was asked, 'When was the first time that you advised anybody in the Army that  
5 you were a conscientious objector?' \* \* \* A. After the ceremony. The Court: What do you mean 'after the  
6 ceremony'? The Witness: Well, after the ceremony was over, I thought- well, there isn't much use in making a  
7 scene, and I just walked outside and told the Captain in charge. \* \* \* I told him I did not take (the) oath or  
8 step forward. \* \* \* He says, 'No. You are in the Army.' \* \* \* Q. Isn't it a fact that when you saw Captain  
9 Beydler, after leaving the induction room that you told him you had changed your mind, that you were now a  
10 conscientious objector? A. I didn't say 'I changed my mind', No, sir. \* \* \* I said 'I am'.

11 Sergeant Frias, the chief coordinator at the induction station, testified that petitioner approached him on the  
12 floor of the induction room saying he was a conscientious objector. The Sergeant asked him if he had just  
13 been inducted and he answered 'Yes', to which the Sergeant responded, 'I said, 'It is too late. I can't do  
14 anything for you.'

15 After that, according to petitioner's testimony, he made three telephone calls and then told a Sergeant, 'I am  
16 going home', Petitioner further testified, 'I had some friends and I went over to see and talked with them. \* \* \*  
17 I went over to another friend's and stayed all night. \* \* \* I stayed another day and then I went on home.'

18 Petitioner did not respond to the call to board the bus for the railroad station the next morning, whereupon he  
19 was noted as an 'absentee'. Petitioner was forcibly taken from his home by military personnel, put in the  
20 Post stockade at Camp Irwin, and then transported to Camp Roberts a few weeks thereafter. The court asked  
21 the witness, 'Have you been with that training company (at Camp Roberts) since? The Witness: No. That was a  
22 Thursday, and then Friday morning they took me to the orderly room and to the company commander and I  
23 refused the company commander's suggestion that I submit to training). \* \* \* That was about 5:10. I went  
24 back to the M.P. lock-up at Camp Roberts. I stayed there until Sunday morning. Sunday morning- The Court:  
25 Yesterday? The Witness: Yes, yesterday at 10:45. And then I stayed at this M.P. lock-up Sunday and then here  
26 today. \* \* \* The Court: Did you ever tell the Colonel that, as long as you did not have to bear arms, you would  
27 be willing to undergo training? A. I told him I would not accept any training.'

28 [2] [3] We are of the opinion that the unnecessarily crowded set-up in the induction room made it physically  
29 impossible for the inducting officer to have seen whether petitioner took the step forward and that it was in fact  
30 impossible for petitioner to take a step forward. Therefore, we think, the court's finding on this factual issue was  
31 in error. The evidence reveals no act after the induction ceremonies from which it could be found that  
32 petitioner had in fact acquiesced in induction,<sup>FN4</sup> but on the contrary his conduct is entirely consistent with  
33 his claim that he did not submit to induction, and is not consistent with any theory of acquiescence. However,  
34 the court made no finding on the subject of acquiescence.

35 [4] We hold that the evidence does not support the conclusion of the trial court that petitioner was inducted  
36 into the Armed Services of the United States. \*297 The judgment is reversed and remanded with instructions  
37 to order petitioner's release from the custody of the Army officers.

38 Reversed and remanded.

39 FN1. The quotation is from the affidavit of Captain Earl S. Beydler which was attached to the return and made  
40 a part thereof. The affidavit was stipulated as the Captain's evidence in chief. The procedure followed by the  
41 Captain was exactly in accord with Army Special Regulations 615-180-1, paragraph 23, issued by the  
42 Department of the Army April 10, 1953.

43 FN2. Selective Training and Service Act of 1940, 54 Stat. 894, 50 U.S.C.A. Appendix, § 311; now 50  
44 U.S.C.A.App. § 462, Selective Service Act of 1948, 62 Stat. 604, 622.

45 FN3. Mayborn v. Heflebower, 5 Cir., 1945, 145 F.2d 864; Sanford v. Callan, 5 Cir., 1945, 148 F.2d 376; cf.  
46 Cox v. Wedemeyer, 9 Cir., 1951, 192 F.2d 920, 923-924.

47 FN4. See footnote 3, supra.

48 [Corrigan v. Secretary of the Army, 211 F.2d 293 (1954)  
49 <http://famguardian.org/Subjects/Military/Draft/CorriganVSecretaryOfArmy-211-F.2d-293-1954.pdf>]

50 For further information on the above, please also read Billings v. Truesdell, 321 U.S. 542, 64 S.Ct. 737, U.S. (1944).

1 **6.2 People ex rel. Campbell v. Dewey, 23 Misc. 267, 50 N.Y.S. 1013, N.Y.Sup. 1898.**

2 *At the time, then, of the Texas proceeding, both mother and child were domiciled in the state of New York, and*  
3 *it was beyond the power of the Texas court to regulate the relations between them. The relation of parent and*  
4 *child is a civil status. 1 Bish. Mar. & Div. § 16. "It is plain that every state has the right to determine the status*  
5 *or domestic or social condition of persons domiciled within its territory." Hunt v. Hunt, 72 N. Y. 217, 227;*  
6 *Strader v. Graham, 10 How. 82. "Every nation may determine the status of its own domiciled subjects, and*  
7 *any interference by foreign tribunals would be an officious intermeddling with a matter in which they have*  
8 *no concern. The parties cannot consent to the change of status, and the judgment is not binding in a third*  
9 *country." Black, Jur. § 77. When the Texas proceeding was instituted the respondent and her child were*  
10 *transiently in that state, upon a temporary occasion, and with the intention of returning to their domicile in New*  
11 *York. "Though a state may have a right to declare the condition of all persons within her limits, the right*  
12 *only exists while that person remains there. She has not the power of giving a condition or status that will*  
13 *adhere to the person everywhere, but upon his return to his place of domicile he will occupy his former*  
14 *position." Maria v. Kirby, 12 B. Mon. 542, 545,- a case in which the decision is an adjudication of the precise*  
15 *point in controversy.*

16 *It results, therefore, that the Texas decree is of no effect in this state upon the right of the respondent to the*  
17 *custody of the child. The validity of that decree is further impugned for fatal irregularities in the proceeding,*  
18 *but, its futility as an estoppel being already apparent, the discussion need not be prolonged.*

19 *The writ is dismissed, and, as the respondent's fitness for the care and control of the child is not questioned, it is*  
20 *remanded to her custody.*  
21 *[People ex rel. Campbell v. Dewey, 23 Misc. 267, 50 N.Y.S. 1013, N.Y.Sup. (1898)]*

22 We can learn a lot from the above case:

- 23 1. Choosing a domicile is what makes you into a "subject" rather than a sovereign. In that sense, it causes a surrender of  
24 sovereign immunity:

25 *"Every nation may determine the status of its own domiciled subjects, and any interference by foreign tribunals*  
26 *would be an officious intermeddling with a matter in which they have no concern."*

- 27 2. The right to make determinations about or changes in the civil status of someone originates from one's voluntary  
28 choice of domicile. See the above.  
29 2.1. That authority is delegated to a specific government by your choice of domicile.

30 *"It is plain that every state has the right to determine the status or domestic or social condition of persons*  
31 *domiciled within its territory." Hunt v. Hunt, 72 N. Y. 217, 227; Strader v. Graham, 10 How. 82. "Every nation*  
32 *may determine the status of its own domiciled subjects, and any interference by foreign tribunals would be*  
33 *an officious intermeddling with a matter in which they have no concern. The parties cannot consent to the*  
34 *change of status, and the judgment is not binding in a third country." Black, Jur. § 77. When the Texas*  
35 *proceeding was instituted the respondent and her child were transiently in that state, upon a temporary*  
36 *occasion, and with the intention of returning to their domicile in New York. "Though a state may have a right*  
37 *to declare the condition of all persons within her limits, the right only exists while that person remains there.*  
38 *She has not the power of giving a condition or status that will adhere to the person everywhere, but upon his*  
39 *return to his place of domicile he will occupy his former position." Maria v. Kirby, 12 B. Mon. 542, 545,- a*  
40 *case in which the decision is an adjudication of the precise point in controversy.*

41 2.2. The authority of the government is delegated by we the people.

42 2.3. If you never delegate the authority to make declarations of status by choosing a domicile within any government,  
43 then you MUST have reserve it to yourself.

- 44 3. What makes a state or government "foreign" is the fact that you don't have a domicile within their jurisdiction. It is an  
45 intrusion into your sovereignty for a foreign state to determine your civil status.

46 *"Every nation may determine the status of its own domiciled subjects, and any interference by foreign*  
47 *tribunals would be an officious intermeddling with a matter in which they have no concern."*

- 48 4. When you are physically in a state or jurisdiction other than the one in which you are domiciled, the status declaration  
49 is nonbinding on the foreign jurisdiction that you are in.

### 6.3 U. S. v. Grimley, 137 U.S. 147, 11 S.Ct. 54, U.S. (1890)

This case describes how:

1. Consent conveyed in the making contracts works a change in one's status.
2. No misrepresentation can undo the change in status made by the giving of consent unless the party injured by the misrepresentation takes advantage of it.
3. Changes in status include marriage and enlistment in the military, which can only be undone by the consent of BOTH parties.

Grimly enlisted in the armed services and made a deliberate misrepresentation in the application and then tried to undo the contract using the misrepresentation. The party injured by the misrepresentation was the government, but because they did not take advantage of the misrepresentation to undo the contract, then Grimly couldn't either and had to honor the change in status. Grimly therefore was not able to undo the contract and had to do time in prison for desertion.

*This case involves a matter of contractual relation between the parties; and the law of contracts, as applicable thereto, is worthy of notice. **The government, as contracting party, offers contract and service.** Grimley accepts such contract, declaring that he possesses all the qualifications prescribed in the government's offer. The contract is duly signed. **Grimley has made an untrue statement in regard to his qualifications.\*151 The government makes no objection because of the untruth. The qualification is one for the benefit of the government, one of the contracting parties. Who can take advantage of Grimley's lack of qualification? Obviously only the party for whose benefit it was inserted. Such is the ordinary law of contracts.** Suppose A., an individual, were to offer to enter into contract with persons of Anglo-Saxon descent, and B., representing that he is such descent, accepts the offer and enters into contract; can he thereafter, A. making no objection, repudiate the contract on the ground that he is not of Anglo-Saxon descent? A. has prescribed the terms. He contracts with B. upon the strength of his representations that he comes within those terms. Can B. thereafter plead his disability in avoidance of the contract? On the other hand, suppose for any reason it could be contended that the proviso as to age was for the benefit of the party enlisting, is Grimley in any better position? The matter of age is merely incidental, and not of the substance of the contract. **And can a party by false representations as to such incidental matter obtain a contract, and thereafter disown and repudiate its obligations \*\*55 on the simple ground that the fact in reference to this incidental matter was contrary to his representations? May he utter a falsehood to acquire a contract, and plead the truth to avoid it, when the matter in respect to which the falsehood is stated is for his benefit? It must be noted here that in the present contract is involved no matter of duress, imposition, ignorance, or intoxication. Grimley was sober, and of his own volition went to the recruiting office and enlisted. There was no compulsion, no solicitation, no misrepresentation.** A man of mature years, he entered freely into the contract. But in this transaction something more is involved than the making of a contract, whose breach exposes to an action for damages. **Enlistment is a contract, but it is one of those contracts which changes the status, and where that is changed, no breach of the contract destroys the new status or relieves from the obligations which its existence imposes. Marriage is a contract; but it is one which creates a status. Its contract \*152 obligations are mutual faithfulness; but a breach of those obligations does not destroy the status or change the relation of the parties to each other. The parties remain husband and wife no matter what their conduct to each other, no matter how great their disregard of marital obligations. It is true that courts have power, under the statutes of most states, to terminate those contract obligations, and put an end to the marital relations. But this is never done at the instance of the wrong-door. The injured party, and the injured party alone, can obtain relief and a change of status by judicial action.** So, also, a foreigner by naturalization enters into new obligations. More than that, he thereby changes his status; he ceases to be an alien, and becomes a citizen, and, when that change is once accomplished, no disloyalty on his part, no breach of the obligations of citizenship, of itself, destroys his citizenship. In other words, it is a general rule accompanying a change of status, that when once accomplished it is not destroyed by the mere misconduct of one of the parties, and the guilty party cannot plead his own wrong as working a termination and destruction thereof. Especially is he debarred from pleading the existence of facts personal to himself, existing before the change of status, the entrance into new relations, which would have excused him from entering into those relations and making the change, or, if disclosed to the other party, would have led it to decline admission into the relation, or consent to the change. **By enlistment the citizen becomes a soldier. His relations to the state and the public are changed. He acquires a new status, with correlative rights and duties; and although he may violate his contract obligations, his status as a soldier is unchanged.** He cannot of his own volition throw off the garments he has once put on, nor can he, the state not objecting, renounce his relations and destroy his status on the plea that, if he had disclosed truthfully the facts, the other party, the state, would not have entered into the new relations with him, or permitted him to change his status. Of course these considerations may not apply where there is insanity, idiocy, infancy, or any other disability which, in its nature, disables a \*153 party from changing his status or entering into new relations. But where a party is sui juris, without any disability to enter into the new relations, the rule generally applies as stated. A naturalized citizen would not be permitted, as a defense to a charge of treason, to say that he had acquired his citizenship through perjury, that he had not been a resident of the United States for five years, or within the state or territory where he was naturalized one year, or that he was not a man of good moral character, or that he was not attached to the constitution. **No more can an enlisted soldier avoid a charge of desertion, and escape the consequences of such act, by proof that he was over age at the time of enlistment,***

1 or that he was not able-bodied, or that he had been convicted of a felony, or that before his enlistment he had  
2 been a deserter from the military service of the United States. These are matters which do not inhere in the  
3 substance of the contract, do not prevent a change of status, do not render the new relations assumed  
4 absolutely void; and in the case of a soldier, these considerations become of vast public importance. While  
5 our regular army is small compared with those of European nations, yet its vigor and efficiency are equally  
6 important. An army is not a deliberative body. It is the executive arm. Its law is that of obedience. No question  
7 can be left open as to the right to command in the officer, or the duty of obedience in the soldier. Vigor and  
8 efficiency on the part of the officer, and confidence among the soldiers in one another, are impaired if any  
9 question be left open as to their attitude to each other. So, unless there be in the nature of things some  
10 inherent vice in the existence of the relation, or natural wrong in the manner in which it was established,  
11 public policy requires that it should not be disturbed. Now, there is no inherent vice in the military service of a  
12 man 40 years of age. The age of 35, as prescribed in the statute, is one of convenience merely. The government  
13 has the right to the military service of all its able-bodied citizens; and may, when emergency arises, justly exact  
14 that service from all. And if, for its own convenience, and with a view to the selection of the best material, it has  
15 fixed the age at 35, it is a matter \*154 which in any given case it may waive; and it does not lie in the mouth of  
16 any one above that age on that account alone, to demand release from an obligation voluntarily assumed, and  
17 discharge from a service voluntarily entered into. The government, and the government alone, is the party to  
18 the transaction that can raise objections on that ground. We conclude, therefore, that the age of the  
19 petitioner was no ground for his discharge."  
20 [U. S. v. Grimley, 137 U.S. 147, 11 S.Ct. 54, U.S. (1890)]

#### 21 **6.4 In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869)**

22 In this particular case, the litigants sued the government because they were having the liabilities of the status of "taxpayer"  
23 enforced against them. In response, the court essentially declared that they had consented to become "taxpayers" subject to  
24 the revenue acts by applying for a license. Thus the change in status from "nontaxpayer" to "taxpayer" was a consequence  
25 of their own voluntary act, required their consent, and thus could not be challenged by them.

26 "And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868,  
27 applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and  
28 cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from assailing  
29 the constitutionality of this law, or otherwise controverting it. For the granting of a license or permit-the  
30 yielding of a particular privilege-and its acceptance by the Meadors, was a contract, in which it was implied  
31 that the provisions of the statute which governed, or in any way affected their business, and all other statutes  
32 previously passed, which were in pari materia with those provisions, should be recognized and obeyed by  
33 them. When the Meadors sought and accepted the privilege, the law was before them. And can they now  
34 impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt themselves from  
35 the consequences of their own acts?"  
36 [In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869)]

#### 37 **6.5 United States v. Malinowski, 347 F. Supp. 352 (1992)**

38 The following case establishes that companies accepting withholding forms are not authorized to dishonor whatever the  
39 employee puts on the withholding form. They must honor the worker's claim or declaration of status without modification.

40 "The Company is not authorized to alter the form [W-4 or its equivalent] or to dishonor the worker's claim. The  
41 certificate goes into effect automatically"  
42 [U.S. District Court Judge Huyett, [United States v. Malinowski, 347 F. Supp. 352 \(1992\)](#)]

#### 43 **6.6 Roberts v. Roberts, 81 Cal.App.2d 871 (1947)**

44 [4] In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is  
45 its province and its duty to forbid interference by another state as well as by any foreign power with the status  
46 of its own citizens. Unless at least one of the spouses is a resident thereof in good faith, the courts of such  
47 sister state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have  
48 an established domicile in the state which resents such interference with matters which disturb its social  
49 serenity or affect the morals of its inhabitants. [5] Jurisdiction over divorce proceedings of residents of  
50 California by the courts of a sister state cannot be conferred by agreement of the litigants. [6] As protector of  
51 the morals of her people it is the duty of a court of this commonwealth to prevent the dissolution of a marriage  
52 by the decree of a court of another jurisdiction pursuant to the collusion of the spouses. If by surrendering its  
53 power it evades the performance of such duty, marriage will ultimately be considered as a formal device and its  
54 dissolution freed from legal inhibitions. [7] Not only is a divorce of California [81 Cal.App.2d 880] residents  
55 by a court of another state void because of the plaintiff's lack of bona fide residence in the foreign state, but it is  
56 void also for lack of the court's jurisdiction over the State of California. [8] This state is a party to every  
57 marriage contract of its own residents as well as the guardian of their morals. Not only can the litigants by

1                   their collusion not confer jurisdiction upon Nevada courts over themselves but neither can they confer such  
2                   jurisdiction over this state.

3                   [9] It therefore follows that a judgment of divorce by a court of Nevada without first having pursuant to its own  
4                   laws acquired...  
5                   [Roberts v. Roberts, 81 Cal.App.2d 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947]

6   The above case illustrates that whenever you enter into a licensed transaction or request a license from the government:

- 7   1. You are entering into a contract with the government.
- 8   2. You consent to be subject to all the statutes that regulate those who hold such licenses.
- 9   3. The license creates property interests in both you and the government.
- 10  4. The state granting the license only has jurisdiction over the parties to the license so long as one or both are domiciled  
11   within the state that granted the license. Another way of saying this is that the grantor of the franchise is only required  
12   to recognize the change in status while the parties to the franchise are domiciled within their jurisdiction. Otherwise,  
13   the status change is not binding on the grantor of the franchise.

## 14   **7 Federal Declaratory Judgments Act, 28 U.S.C. §2201(a)**

15   The federal Declaratory Judgments Act, 28 U.S.C. §2201, allows federal courts to declare the rights and status of parties  
16   who petition for a declaratory judgment. It exempts from its jurisdiction your status under the tax code:

17                   United States Code  
18                   TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
19                   PART VI - PARTICULAR PROCEEDINGS  
20                   CHAPTER 151 - DECLARATORY JUDGMENTS  
21                   Sec. 2201. Creation of remedy

22                   (a) **In a case of actual controversy within its jurisdiction, *EXCEPT* with respect to Federal taxes other than**  
23                   **actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or**  
24                   **1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a**  
25                   **class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of**  
26                   **1930), as determined by the administering authority, any court of the United States, upon the filing of an**  
27                   **appropriate pleading, may declare the rights and other legal relations of any interested party seeking such**  
28                   **declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and**  
29                   **effect of a final judgment or decree and shall be reviewable as such.**

30   Consistent with the federal Declaratory Judgments Act, federal courts who have been petitioned to declare a litigant to be a  
31   “taxpayer” have declined to do so and have cited the above act as authority:

32                   Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether  
33                   or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).” (See Compl. at 2.) **This**  
34                   **Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions**  
35                   **brought under section 7428 of the Internal Revenue Code of 1986.” a code section that is not at issue in the**  
36                   **instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)**  
37                   **(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax**  
38                   **liability). Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby**  
39                   **DISMISSED.**  
40                   [[Rowen v. U.S., 05-3766MMC. \(N.D.Cal. 11/02/2005\)](#)]

41   The implications of the above are that:

- 42   1. The federal courts have no lawful delegated authority to determine or declare whether you are a “taxpayer”.
- 43   2. If federal courts cannot *directly* declare you a “taxpayer”, then they also cannot do it *indirectly* by, for instance:
  - 44   2.1. Presuming that you are a “taxpayer”.
  - 45   2.2. Calling you a “taxpayer” before you have called yourself one.
  - 46   2.3. Arguing with you if you rebut others from calling you a “taxpayer”.
  - 47   2.4. Treating you as a “taxpayer” if you provide evidence to the contrary by enforcing any provision of the I.R.C.  
48   Subtitle A “taxpayer” franchise agreement against you as a “nontaxpayer”.

1 "Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national  
2 Government] and not to non-taxpayers [non-citizen nationals domiciled within the exclusive jurisdiction of a  
3 state of the Union and not subject to the exclusive jurisdiction of the national Government]. The latter are  
4 without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of  
5 their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal  
6 and they are neither of the subject nor of the object of federal revenue laws."  
7 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

8 Authorities supporting the above include the following:

9 "**It is almost unnecessary to say, that what the legislature cannot do directly, it cannot do indirectly.** The  
10 stream can mount no higher than its source. The legislature cannot create corporations with illegal powers, nor  
11 grant unconstitutional powers to those already granted."  
12 [Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 WL 6638 (1863)]  
13

14 "**Congress cannot do indirectly what the Constitution prohibits directly.**"  
15 [Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (1856)]  
16

17 "In essence, the district court used attorney's fees in this case as an alternative to, or substitute for, punitive  
18 damages (which were not available). **The district court cannot do indirectly what it is prohibited from doing**  
19 **directly.**"  
20 [Simpson v. Sheahan, 104 F.3d 998, C.A.7 (Ill.) (1997)]  
21

22 "**It is axiomatic that the government cannot do indirectly (i.e. through funding decisions) what it cannot do**  
23 **directly.**"  
24 [Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d 53, C.A.1 (Mass.) (1990)]  
25

26 "Almost half a century ago, this Court made clear that the government "may not enact a regulation providing  
27 that no Republican ... shall be appointed to federal office." Public Workers v. Mitchell, 330 U.S. 75, 100, 67  
28 S.Ct. 556, 569, 91 L.Ed. 754 (1947). What the \*78 **First Amendment precludes the government\*\*2739 from**  
29 **commanding directly, it also precludes the government from accomplishing indirectly. See Perry, 408 U.S., at**  
30 **597, 92 S.Ct., at 2697 (citing Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d 1460**  
31 **(1958)); see supra, at 2735.**"  
32 [Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S. Ill. (1990)]  
33

34 "Similarly, **numerous cases have held that governmental entities cannot do indirectly that which they cannot**  
35 **do directly. See \*841 Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d**  
36 **843 (1996) (holding that the First Amendment protects an independent contractor from termination or**  
37 **prevention of the automatic renewal of his at-will government contract in retaliation for exercising his**  
38 **freedom of speech); El Dia, Inc. v. Rossello, 165 F.3d 106, 109 (1st Cir.1999) (holding that a government**  
39 **could not withdraw advertising from a newspaper which published articles critical of that administration**  
40 **because it violated clearly established First Amendment law prohibiting retaliation for the exercising of**  
41 **freedom of speech); North Mississippi Communications v. Jones, 792 F.2d 1330, 1337 (5th Cir.1986) (same).**  
42 **The defendants violated clearly established Due Process and First Amendment law by boycotting the plaintiffs'**  
43 **business in an effort to get them removed from the college.**"  
44 [Kinney v. Weaver, 111 F.Supp.2d 831, E.D.Tex. (2000)]  
45

## 46 **8 You have a tight to define words on government forms or even make your own** 47 **forms**

48 The purpose of government forms is almost exclusively to create usually false presumptions that prejudice your status,  
49 forfeit usually a Constitutional right, and connect you to some form of government franchise in the process. As we pointed  
50 out earlier in section 5.1, presumptions about your status are a constitutional tort if engaged in by anyone from the  
51 government. The Bible also makes presumptions a sin:  
52

53 "**But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings**  
54 **reproach on the Lord, and he shall be cut off from among his people.**"  
55 [Numbers 15:30, Bible, NKJV]  
56

57 Those who are Christians therefore owe a duty God not to engage in presumptions and not to encourage, condone, or  
58 participate in presumptions by others. Consequently, they have a corresponding duty and a RIGHT to define every word

1 that appears on any government form they fill out that is undefined or whose definition is not legally admissible as evidence  
2 in order to prevent being victimized by presumptions about the meaning of words used on the form. This, we might add, is  
3 not only an act of self defense, but a "religious practice" of all Christians who take their faith and God's law seriously and  
4 which is protected by the First Amendment to the Constitution. Why is this important? Because:

- 5 1. The IRS says you can't and shouldn't rely on anything they publish or print, which means anything on any one of their  
6 forms or publications or on their website:

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

- 10 2. Private publications also confirm the above:

11 *p. 21: "As discussed in §2.3.3, the IRS is not bound by its statements or positions in unofficial pamphlets and*  
12 *publications."*

13 *p. 34: "6. IRS Pamphlets and Booklets. The IRS is not bound by statements or positions in its unofficial*  
14 *publications, such as handbooks and pamphlets."*

15 *p. 34: "7. Other Written and Oral Advice. Most taxpayers' requests for advice from the IRS are made orally.*  
16 *Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or*  
17 *by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not*  
18 *bound to recognize it in the examination of the taxpayer's return.' 26 CFR §601.201(k)(2). In rare cases,*  
19 *however, the IRS has been held to be equitably estopped to take a position different from that stated orally to,*  
20 *and justifiably relied on by, the taxpayer. The Omnibus Taxpayer Bill of Rights Act, enacted as part of the*  
21 *Technical and Miscellaneous Revenue Act of 1988, gives taxpayers some comfort, however. It amended section*  
22 *6404 to require the Service to abate any penalty or addition to tax that is attributable to advice furnished in*  
23 *writing by any IRS agent or employee acting within the scope of his official capacity. Section 6404 as amended*  
24 *protects the taxpayer only if the following conditions are satisfied: the written advice from the IRS was issued*  
25 *in response to a written request from the taxpayer; reliance on the advice was reasonable; and the error in the*  
26 *advice did not result from inaccurate or incomplete information having been furnished by the taxpayer. Thus, it*  
27 *will still be difficult to bind the IRS even to written statements made by its employees. As was true before,*  
28 *taxpayers may be penalized for following oral advice from the IRS."*  
29 [\[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group\]](#)

- 30 3. The courts have also repeatedly held that you cannot rely on anything a government employee tells you or which the  
31 government prints as a reasonable basis for belief.

32 *"It is unfortunately all too common for government manuals, handbooks, and in-house publications to*  
33 *contain statements that were not meant or are not wholly reliable. If they go counter to governing statutes*  
34 *and regulations of the highest or higher dignity, e.g. regulations published in the Federal Register, they do*  
35 *not bind the government, and persons relying on them do so at their peril. Caterpillar Tractor Co. v. United*  
36 *States, 589 F.2d 1040, 1043, 218 Ct. Cl. 517 (1978) (A Handbook for Exporters, a Treasury publication).*  
37 *Dunphy v. United States [529 F.2d 532, 208 Ct. Cl. 986 (1975)], supra (Navy publication entitled All Hands).*  
38 *In such cases it is necessary to examine any informal publication to see if it was really written to fasten legal*  
39 *consequences on the government. Dunphy, supra. See also Donovan v. United States, 139 U.S. App. D.C. 364,*  
40 *433 F.2d 522 (D.C.Cir.), cert. denied, 401 U.S. 944, 91 S.Ct. 955, 28 L. Ed. 2d 225 (1971). (Employees*  
41 *Performance Improvement Handbook, an FAA publication)(merely advisory and directory publications do not*  
42 *have mandatory consequences). Bartholomew v. United States, 740 F.2d 526, 532 n. 3 (7th Cir. 1984)(quoting*  
43 *Fiorentino v. United States, 607 F.2d 963, 968, 221 Ct. Cl. 545 (1979), cert. denied, 444 U.S. 1083, 100 S.Ct.*  
44 *1039, 62 L. Ed. 2d 768 (1980).*

45 *Lecroy 's proposition that the statements in the handbook were binding is inapposite to the accepted law*  
46 *among the circuits that publications are not binding.\*fn15 We find that the Commissioner did not abuse his*  
47 *discretion in promulgating the challenged regulations. First, Farms and International did not justifiably rely on*  
48 *the Handbook. Taxpayers who rely on Treasury publications, which are mere guidelines, do so at their peril.*  
49 *Caterpillar Tractor v. United States, 589 F.2d 1040, 1043, 218 Ct. Cl. 517 (1978). Further, the Treasury's*  
50 *position on the sixty-day rule was made public through proposed section 1.993-2(d)(2) in 1972, before the*  
51 *taxable years at issue. Charbonnet v. United States, 455 F.2d 1195, 1199- 1200 (5th Cir.1972). See also*  
52 *Wendland v. Commissioner of Internal Revenue, 739 F.2d 580, 581 (11th Cir.1984). Second, whatever harm*  
53 *has been suffered by Farms and International resulted from a lack of prudence. As even the Lecroy 751 F.2d*  
54 *at 127. See also 79 T.C. at 1069. "*  
55 [\[CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d 790 \(11th Cir. 03/19/1985\) \]](#)

1 4. The Courts have also said you can't rely on anything the government or the IRS says. See [Boulez v. C.I.R., 258](#)  
2 [U.S.App. D.C. 90, 810 F.2d 209 \(1987\)](#).

3 Consequently, there is not reason to believe that you understand the meaning of words used on government forms and it is a  
4 hazard to your liberty to allow or permit a government employee to ASSUME that they know what the words mean either.  
5 Words that would fall into such a category include all the following "words of art", for instance:

- 6 1. "United States"
- 7 2. "State"
- 8 3. "income"
- 9 4. "employee"
- 10 5. "employer"
- 11 6. "trade or business"
- 12 7. "wages"
- 13 8. "gross income"

14 Not even the Internal Revenue Code, in fact, counts as evidence upon which to base a belief about what the above words  
15 mean. 1 U.S.C. §204 indicates that the entire title is "prima facie evidence", which means that it is nothing more than a  
16 "presumption":

17 [TITLE 1 > CHAPTER 3 > § 204](#)  
18 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia: citation of](#)  
19 [Codes and Supplements](#)

20 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*  
21 *and of each State, Territory, or insular possession of the United States—*

22 *(a) United States Code.—*

23 **The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together**  
24 **with the then current supplement, if any, establish prima facie the laws of the United States, general and**  
25 **permanent in their nature, in force on the day preceding the commencement of the session following the last**  
26 **session the legislation of which is included: Provided, however, That whenever titles of such Code shall have**  
27 **been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the**  
28 **courts of the United States, the several States, and the Territories and insular possessions of the United**  
29 **States**

30 Below is the definition of "prima facie":

31 *"Prima facie. Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the*  
32 *first disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.***  
33 *State ex rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d 596, 599, 22 O.O. 110. See also Presumption"*  
34 *[Black's Law Dictionary, Sixth Edition, p. 1189]*

35 The courts have repeatedly held that presumptions are not evidence. Therefore anything that is "prima facie" is not  
36 evidence and a court cannot by its own authority turn a presumption into evidence without violating due process of law:

37 *This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L.](#)*  
38 *[Chaides Constr. Co., 960 F.2d 1020, 1037 \(Fed.Cir.1992\)](#) ("[A] presumption is not evidence."); see also [Del](#)*  
39 *[Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 \(1935\)](#) ("[A presumption] cannot*  
40 *acquire the attribute of evidence in the claimant's favor."); [New York Life Ins. Co. v. Gamer, 303 U.S. 161,](#)*  
41 *[171, 58 S.Ct. 500, 503, 82 L.Ed. 726 \(1938\)](#) ("[A] presumption is not evidence and may not be given weight as*  
42 *evidence."). Although a decision of this court, [Jensen v. Brown, 19 F.3d 1413, 1415 \(Fed.Cir.1994\)](#), dealing*  
43 *with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide.*  
44 *[Routen v. West, 142 F.3d 1434 C.A.Fed.,1998]*

45 The entire Internal Revenue Code, Title 26 is "statutory law", and anything that is a "statute" which creates presumption  
46 that prejudices a constitutionally protected right is a violation of due process of law by the party imposing or enforcing the  
47 statutory presumption to impair the rights of the litigants:

48 **Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process**  
49 **Clauses of the Fifth and Fourteenth Amendments.** In [Heiner v. Doman, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.](#)

1 [772 \(1932\)](#), the Court was faced with a constitutional challenge to a federal statute that created a conclusive  
2 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,  
3 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary  
4 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it  
5 had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to  
6 rebut it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g.,  
7 [Schlesinger v. Wisconsin](#), 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); [Hooper v. Tax Comm'n](#), 284 U.S.  
8 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also [Tot v. United States](#), 319 U.S. 463, 468-469, 63 S.Ct. 1241,  
9 1245-1246, 87 L.Ed. 1519 (1943); [Leary v. United States](#), 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23  
10 L.Ed.2d 57 (1969). Cf. [Turner v. United States](#), 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d 610  
11 (1970).  
12 [*Vlandis v. Kline*, 412 U.S. 441 (1973)]

13 Furthermore, the statutes that predated the Internal Revenue Code were all repealed when the Internal Revenue Code was  
14 first enacted in 1939. See 53 Stat. 1, Section 4. See:

SEDM Exhibit 1023, 53 Stat. 1  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

15 Therefore, the Statutes at Large prior to the enactment of the Internal Revenue Code in 1939 are also unreliable and not  
16 admissible as evidence of what the words mean because they are all repealed. Therefore, there is NO basis at all, even  
17 within any statute, upon which to base a "reasonable belief" about what the words appearing on tax forms REALLY mean!  
18 If you would like to learn more about what the government and the legal profession themselves say about this monumental  
19 scam and why the tax system is really little more than a state-sponsored religion regulating tithes to a state-sponsored  
20 church, see:

- 21 1. [Reasonable Belief About Income Tax Liability](#), Form #05.007  
22 <http://sedm.org/Forms/FormIndex.htm>
- 23 2. [Socialism: The New American Civil Religion](#), Form #05.016  
24 <http://sedm.org/Forms/FormIndex.htm>

25 Anyone who would therefore take a tax form that not even the IRS will guarantee the accuracy of and sign it under penalty  
26 of perjury as being truthful and accurate is a DAMN FOOL without at least defining each and every critical "word of art"  
27 appearing on the form in an attachment, and making the attachment an inseparable part of the form. Below is an example  
28 of a MANDATORY attachment that every member of this ministry must attach to any government tax form they fill out  
29 and submit which satisfies this purpose. We would argue that anyone who is a Christian owes a duty to God to attach the  
30 above form in order to prevent the sin of presumption on anyone's part, and especially their own:

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

31 We therefore assert that:

- 32 1. Everyone has a right of self-defense. Implicit in that right is the right to define the meaning of what you say or put on  
33 government forms to prevent being injured by what you said or wrote.
- 34 2. The First Amendment guarantees us a right to:  
35 2.1. Speak  
36 2.2. Not speak.  
37 2.3. Define the intended meaning and significance of every word that we speak.
- 38 3. It is an unalienable right protected by the First Amendment to define and declare the MEANING and significance of  
39 every word that proceeds out of their mouth. Only the Creator of a thing can define its significance and relationship to  
40 the hearer or recipient of the thing. No one may interfere with that right by redefining the words to contradict the  
41 definition or meaning intended by the speaker.
- 42 4. The moment that the hearer defines the speech to have a meaning not intended by the speaker or in conflict with the  
43 way the speaker defined it is the minute that:  
44 4.1. The speech ceases to be the responsibility or property of the "speaker".  
45 4.2. The hearer at that point then becomes exclusively responsible and the "owner" of their false perception of the  
46 speech and the speaker then ceases to have any liability for the reaction of the hearer to the speech.

- 1 5. The only occasion where the hearer can have a reason or motive to define the words used by the speaker is when the  
2 speaker does not define them him or her self.
- 3 6. In law rights are property and anything that creates rights is property. If speech is abused by the hearer to create legal  
4 rights against you by attributing a status or intention to you that you did not have, then they are depriving you of the  
5 use of your property using your own speech, which is your property. The very essence of owning "property" is the  
6 right to exclude others from using or benefitting or enjoying it and to control HOW people use it. It's not your speech  
7 or your "property" if:
  - 8 6.1. You can't even define whether it is even factual and therefore reliable.
  - 9 6.2. You can't control how, when, or by whom it is used to advantage.
  - 10 6.3. You can't prevent others from using it against you.
- 11 7. It is an interference with your First Amendment right and an injury for anyone to interfere with your efforts to define  
12 the words you use, and especially on government forms by either penalizing you for defining the meaning of the words  
13 or refusing to accept the form that includes definitions because:
  - 14 7.1. They are interfering with your religious practice by forcing you to either engage in presumption, which is a sin, or  
15 in encouraging others to engage in the sin.
  - 16 7.2. They have deprived you of the right to communicate in the way you see fit. The essence of having a right is that  
17 its exercise cannot be regulated or interfered with or else it isn't a right but a privilege.

18 The IRS obviously knows the above, which is why they publish specifications on how you can make your OWN forms as  
19 substitute for theirs. As an example, see:

[IRS Form W-8 Instructions for Requester of Forms W-8BEN, W-8ECI, W-8EXp, and W-8IMF, Catalog 26698G](http://sedm.org/Forms/Tax/W-8BEN/IRSFormW-8Inst-RequesterOfForms-0506.pdf)  
<http://sedm.org/Forms/Tax/W-8BEN/IRSFormW-8Inst-RequesterOfForms-0506.pdf>

20 **9 You have a right to define the meaning of the Perjury Statement as an**  
 21 **extension of your right to contract**

22 Signing a perjury statement not only constitutes the taking of an oath, but also constitutes the conveying of consent to be  
23 held accountable for the accuracy and truthfulness of what appears on the form. It therefore constitutes an act of  
24 contracting that conveys consent and rights to the government to hold you accountable for the accuracy of what is on the  
25 form. Governments are created to protect your right to contract and the Constitution forbids them from interfering with or  
26 impairing the exercise of that inalienable right. Governments are created to ensure that every occasion you give consent or  
27 contract is not coerced.

28 *"Independent of these views, there are many considerations which lead to the conclusion that the power to*  
 29 *impair contracts, by direct action to that end, does not exist with the general [federal] government. In the*  
 30 *first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice,*  
 31 *and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in*  
 32 *Hepburn v. Griswold, to inference or conjecture. As he observes, at the time the Constitution was undergoing*  
 33 *discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the*  
 34 *government of the Northwestern Territory, in which certain articles of compact were established between the*  
 35 *people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of*  
 36 *extending the fundamental principles of civil and religious liberty, upon which the States, their laws and*  
 37 *constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and*  
 38 *property, 'no law ought ever to be made, or have force in the said Territory, that shall, in any manner,*  
 39 *interfere with or affect private contracts or engagements bona fide and without fraud previously formed.'*  
 40 *The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States [in*  
 41 *Article 1, Section 10 of the Constitution] against impairing the obligation of contracts, which has ever been*  
 42 *recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the*  
 43 *government of the United States, he expressed the opinion, speaking for himself and the majority of the court at*  
 44 *the time, that it was clear 'that those who framed and those who adopted the Constitution intended that the*  
 45 *spirit of this prohibition should pervade the entire body of legislation, and that the justice which the*  
 46 *Constitution was ordained to establish was not thought by them to be compatible with legislation [or judicial*  
 47 *precedent] of an opposite tendency.' 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the*  
 48 *opinions of other judges of this court."*  
 49 *[Sinking Fund Cases, 99 U.S. 700 (1878)]*

50 The presence of coercion, penalties, or duress of any kind in the process of giving consent renders the contract  
51 unenforceable and void.

1            “An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party  
2 coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to  
3 execute the agreement as the state of mind induced.<sup>12</sup> Duress, like fraud, rarely becomes material, except  
4 where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress  
5 renders the contract or conveyance voidable, not void, at the option of the person coerced,<sup>13</sup> and it is  
6 susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to  
7 avoid it.<sup>14</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent  
8 when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>15</sup>”  
9 [American Jurisprudence 2d, Duress, Section 21]

10 Any instance where you are required to give consent cannot be coerced or subject to penalty and must therefore be  
11 voluntary. Any penalty or threat of penalty in specifying the terms under which you provide your consent is an interference  
12 or impairment with your right to contract. This sort of unlawful interference with your right to contract happens all the time  
13 when the IRS illegally penalizes people for specifying the terms under which they consent to be held accountable on a tax  
14 form.

15 The perjury statement found at the end of nearly every IRS Form is based on the content of [28 U.S.C. §1746](#):

16            [TITLE 28 > PART V > CHAPTER 115 > § 1746](#)  
17            [§1746. Unsworn declarations under penalty of perjury](#)

18            *Wherever, under any law of the United States or under any rule, regulation, order, or requirement made*  
19            *pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the*  
20            *sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the*  
21            *same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official*  
22            *other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or*  
23            *proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is*  
24            *subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:*

25            *(1) If executed without the United States: “I declare (or certify, verify, or state) under penalty of perjury*  
26            *under the laws of the United States of America that the foregoing is true and correct. Executed on (date).*  
27            *(Signature)”.*

28            *(2) If executed within the United States, its territories, possessions, or commonwealths: “I declare (or certify,*  
29            *verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date).*  
30            *(Signature)”.*

31 The term “United States” as used above means the territories and possessions of the United States and the District of  
32 Columbia and excludes states of the Union mentioned in the Constitution. Below is the perjury statement found on the IRS  
33 Form 1040 and 1040NR:

34            *“**Under penalties of perjury, I declare** that I have examined this return and accompanying schedules and*  
35            *statements, and to the best of my knowledge and belief, **they are true, correct, and complete.** Declaration of*  
36            *preparer (other than taxpayer) is based on all information of which preparer has any knowledge.”*  
37            *[IRS Forms 1040 and 1040NR jurat/perjury statement]*

38 Notice, based on the above perjury statement, that:

- 39 1. You are a “taxpayer”. Notice it uses the words “(other than taxpayer)”. The implication is that you can’t use any  
40 standard IRS Form WITHOUT being a “nontaxpayer”. As a consequence, signing any standard IRS Form makes you  
41 a “taxpayer” and a “resident alien”. See:

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<sup>12</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134

<sup>13</sup> Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fasje v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

<sup>14</sup> Fasje v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v. Unicume, 142 Or 416, 20 P2d 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>15</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

*Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>

1 2. The perjury statement indicated in [28 U.S.C. §1746\(2\)](#) is assumed and established, which means that you are creating a  
2 presumption that you maintain a domicile on federal territory.

3 Those who want to avoid committing perjury under penalty of perjury by correcting the IRS form to reflect the fact that  
4 they are not a "taxpayer" and are not within the "United States" face an even bigger hurdle. If they try to modify the  
5 perjury statement to conform with [28 U.S.C. §1746\(1\)](#), frequently the IRS or government entity receiving the form will try  
6 to penalize them for modifying the form. The penalty is usually \$500 for modifying the jurat. This leaves them with the  
7 unpleasant prospect of choosing the lesser of the following two evils:

- 8 1. Committing perjury under penalty of perjury by misrepresenting themselves as a resident of the federal zone and  
9 destroying their sovereignty immunity in the process pursuant to [28 U.S.C. §1603\(b\)](#).
- 10 2. Changing the jurat statement, being the object of a \$500 penalty, and then risking having them reject the form.

11 How do we work around the above perjury statement at the end of most IRS Forms in order to avoid either becoming a  
12 "resident" of the federal "United States" or a presumed "taxpayer"? Below are a few examples of how to do this:

- 13 1. You can write a statement above the signature stating "signature not valid without the attached signed STATEMENT  
14 and all enclosures" and then on the attachment, redefine the ENTIRE perjury statement:

*"IRS frequently and illegally penalizes parties not subject to their jurisdiction such as 'nontaxpayers' who attempt to physically modify language on their forms. They may only lawfully administer penalties to public officers and not private persons, because the U.S. Supreme Court has held that the ability to regulate private conduct is 'repugnant to the constitution'. I, as a private person and a 'nontaxpayer' not subject to IRS penalties, am forced to create this attachment because I would be committing perjury if I signed the form as it is without making the perjury statement consistent with my circumstances as indicated in 28 U.S.C. §1746. Therefore, regardless of what the perjury statement says on your form, here is what I define the words in your perjury statement paragraph to mean:*

***"Under penalties of perjury from without the 'United States' pursuant to 28 U.S.C. §1746(1), I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I declare that I am a 'nontaxpayer' not subject to the Internal Revenue Code, not domiciled in the 'United States', and not participating in a 'trade or business' and that it is a Constitutional tort to enforce the I.R.C. against me. I also declare that any attempt to use the content of this form to enforce any provision of the I.R.C. against me shall render everything on this form as religious and political statements and beliefs rather than facts which are not admissible as evidence pursuant to Fed.Rul.Ev. 610.***

*If you attempt to penalize me, you will be penalizing a person for refusing to commit perjury and will become an accessory to a conspiracy to commit perjury."*

- 33 2. You can write a statement above the signature stating "signature not valid without the attached signed STATEMENT  
34 and all enclosures" and then attach the following form:

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

- 35 3. You can make your own form or tax return and use whatever you want on the form. They can only penalize persons  
36 who use THEIR forms. If you make your own form, you can penalize THEM for misusing YOUR forms or the  
37 information on those forms. This is the approach taken by the following form. Pay particular attention to section 1 of  
38 the form:

*Federal 1040NR Tax Return Attachment-Long, Form #15.001*  
<http://sedm.org/Forms/FormIndex.htm>

## 39 **10 Conclusions**

40 This section summarizes the findings of this document:

- 41 1. The foundation of all free government is the consent of the governed, according to the Declaration of independence.

1                    *“That to secure these rights, governments are instituted among men, deriving their just powers from the*  
2                    *consent of the governed.”*  
3                    *[Declaration of Independence]*

- 4    2. The consent of the governed is the origin of the great divide between civil and criminal law:
  - 5    2.1. Criminal laws do not require your consent to enforce. If you hurt someone, then you are subject to the criminal
  - 6    laws whether you have a domicile in the forum or not.
  - 7    2.2. Civil laws require a choice of domicile within the jurisdiction of a specific government in order to enforce against
  - 8    you. Enforcing the civil laws against persons not domiciled within a jurisdiction can and often does result in a
  - 9    violation of due process of law and a void judgment.
- 10  3. Choosing a domicile within a specific government is how one:
  - 11  3.1. Becomes a “subject” under the civil law.
  - 12  3.2. Surrenders sovereign immunity pursuant to 26 U.S.C. §1603(b)(3).
  - 13  3.3. Changes their status from a “nonresident” to a “citizen” or “resident”.
  - 14  3.4. Changes their status from a “transient foreigner” to a “person” or “inhabitant”.
- 15  4. Examples of civil disputes that are governed by civil law from one’s voluntary choice of domicile include:
  - 16  4.1. Marriage licenses.
  - 17  4.2. Income tax.
  - 18  4.3. Contract disputes.
  - 19  4.4. Government benefits, such as Social Security, Medicare, Unemployment, etc.
- 20  5. The right to make determinations about or changes in the civil status of someone originates from one’s voluntary
- 21  choice of domicile. See the above.
  - 22  5.1. That authority is delegated to a specific government by your choice of domicile.

23                    *“It is plain that every state has the right to determine the status or domestic or social condition of persons*  
24                    *domiciled within its territory.” Hunt v. Hunt, 72 N. Y. 217, 227; Strader v. Graham, 10 How. 82. “Every nation*  
25                    *may determine the status of its own domiciled subjects, and any interference by foreign tribunals would be*  
26                    *an officious intermeddling with a matter in which they have no concern. The parties cannot consent to the*  
27                    *change of status, and the judgment is not binding in a third country.” Black, Jur. § 77. When the Texas*  
28                    *proceeding was instituted the respondent and her child were transiently in that state, upon a temporary*  
29                    *occasion, and with the intention of returning to their domicile in New York. “Though a state may have a right*  
30                    *to declare the condition of all persons within her limits, the right only exists while that person remains there.*  
31                    *She has not the power of giving a condition or status that will adhere to the person everywhere, but upon his*  
32                    *return to his place of domicile he will occupy his former position.” Maria v. Kirby, 12 B. Mon. 542, 545.- a*  
33                    *case in which the decision is an adjudication of the precise point in controversy.*  
34                    *[People ex rel. Campbell v. Dewey, 23 Misc. 267, 50 N.Y.S. 1013, N.Y.Sup. (1898)]*

- 35  5.2. The authority of the government is delegated by we the people.
- 36  5.3. If you never delegate the authority to make declarations of status by choosing a domicile within any government,
- 37  then you MUST have reserve it to yourself.
- 38  6. What makes a state or government “foreign” is the fact that you don’t have a domicile within their jurisdiction. It is an
- 39  intrusion into your sovereignty for a “foreign state” to determine your civil status.

40                    *“Every nation may determine the status of its own domiciled subjects, and any interference by foreign*  
41                    *tribunals would be an officious intermeddling with a matter in which they have no concern.”*

- 42  7. When you are physically in a state or jurisdiction other than the one in which you are domiciled, all status declarations
- 43  made by the state or government at the place of your domicile are nonbinding on the foreign jurisdiction that you are
- 44  physically in.
- 45  8. The words you use to describe and declare your status in a legal setting may be characterized as:
  - 46  8.1. An exercise of your right to politically associate protected by the First Amendment.
  - 47  8.2. An exercise of your right to contract protected by Article 1, Section 10 of the Constitution if the status carries
  - 48  with it obligations under any system of civil law.
  - 49  8.3. An exercise of your right to speak, to not speak, and to define the significance of the words you use that is
  - 50  protected by the First Amendment.
- 51  9. Any attempt by an officer or agent of the government to describe you with any civil status other than what you describe
- 52  yourself under the civil law or to enforce any of the legal obligations associated with that status constitutes:
  - 53  9.1. Involuntary servitude in violation of the Thirteenth Amendment.
  - 54  9.2. A violation of your right to contract, by compelling you to contract with the party who is advantaged by the
  - 55  status.

- 1 9.3. Compelled association, by compelling you to associate politically, legally, or both with the “state” or government
- 2 associated with that status.
- 3 10. You can declare or acquire a new status:
- 4 10.1. Expressly either in writing or vocally. For instance, they could fill out a government application for benefits and
- 5 thereby declare themselves to be a franchisee under the laws that administer the franchise.
- 6 10.2. Impliedly by their decision to accept a government “benefit”.

7 CALIFORNIA CIVIL CODE  
 8 DIVISION 3. OBLIGATIONS  
 9 PART 2. CONTRACTS  
 10 CHAPTER 3. CONSENT  
 11 [Section 1589](#)

12  
 13 1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations  
 14 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

- 15 11. Once you acquire a given legal status under the terms of a franchise or contract, that status can be changed usually only
- 16 with:
- 17 11.1. The consent of all parties consistent with the contract or franchise itself.
- 18 11.2. For a misrepresentation to be demonstrated by a party to the contract and to demonstrate an injury to that party
- 19 which warrants termination of the contract for fraud.
- 20 11.3. One or more parties demonstrating the existence of duress.

21 *“An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party*  
 22 *coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to*  
 23 *execute the agreement as the state of mind induced.* <sup>16</sup> *Duress, like fraud, rarely becomes material, except*  
 24 *where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress*  
 25 *renders the contract or conveyance voidable, not void, at the option of the person coerced,* <sup>17</sup> *and it is*  
 26 *susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to*  
 27 *avoid it.* <sup>18</sup> *However, duress in the form of physical compulsion, in which a party is caused to appear to assent*  
 28 *when he has no intention of doing so, is generally deemed to render the resulting purported contract void.* <sup>19</sup>  
 29 *[American Jurisprudence 2d, Duress, Section 21]*

- 30 12. A contract which conveys a new status is not enforceable unless it conveys MUTUAL consideration or benefits and
- 31 obligations to both parties. If only one party receives consideration, then the change of status cannot be considered
- 32 enforceable.

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

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

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<sup>16</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134

<sup>17</sup> Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

<sup>18</sup> Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v. Unicume, 142 Or 416, 20 P2d 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>19</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1                   The writing which contains the agreement of parties with the terms and conditions, and which serves as a proof  
2                   of the obligation  
3                   [Black's Law Dictionary, Sixth Edition, p. 322]

4   13. In law, all government franchises behave as contracts:

5                   As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon  
6                   valuable considerations, for purposes of individual advantage as well as public benefit,<sup>20</sup> and thus a franchise  
7                   partakes of a double nature and character. So far as it affects or concerns the public, it is *publici juris* and is  
8                   subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be  
9                   granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in  
10                  exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But  
11                  when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental  
12                  control growing out of its other nature as publici juris.<sup>21</sup>  
13                  [Am.Jur.2d, Franchises, §4: Generally]

14   14. All government franchises are enforced with civil law. Therefore:

15       14.1. You cannot maintain a specific status under a franchise agreement without also having a domicile within the  
16       jurisdiction of the government grantor of the franchise.

17       14.2. It is a violation of due process of law and of the Minimum Contacts Doctrine to enforce franchises against parties  
18       domiciled outside of the territory of the government grantor of the franchise.

19       14.3. Any government enforcing the terms of a franchise against nonresident parties must satisfy the Minimum  
20       Contacts Doctrine against the object of their enforcement.

21   15. Those wishing to challenge a status determination of a government agent or officer in conflict with their wishes may  
22   challenge that determination by showing that:

23       15.1. One or more of the parties to the contract or franchise lacked the capacity to enter into the contract because, for  
24       instance, they were either not sui juris or had no delegated authority to do so if they were acting in a  
25       representative capacity on behalf of another.

26       15.2. They are injured by the status.

27       15.3. Duress existed in the contract or application that gave rise to the status.

28       15.4. No consideration was conveyed which made the contract enforceable that gave rise to the change in status.

29   **11 Resources for Further Study and Rebuttal**

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

33   1. Declaratory Judgments Act, 28 U.S.C. §2201

34       [http://www.law.cornell.edu/uscode/html/uscode28/usc\\_sec\\_28\\_00002201---000-.html](http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00002201---000-.html)

35   2. Liberty University- Free educational materials for regaining your sovereignty as an entrepreneur or private person

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

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<sup>20</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

<sup>21</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.