

# WHY IT IS ILLEGAL FOR ME TO REQUEST OR USE A TAXPAYER IDENTIFICATION NUMBER (TIN) FORM INSTRUCTIONS

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

1.1. There are many occasions in which Christians are called to either request, to use, or to disclose government issued identifying numbers such as Social Security Numbers or Taxpayer Identification Numbers (TINs). The Bible calls such numbers the “mark of the beast” and calls all governments who issue them “the beast”.

*And I saw **the beast, the kings of the earth, and their armies**, gathered together to make war against Him who sat on the horse and against His army.  
[Rev. 19:19, Bible, NKJV]*

1.2. The focus of this form is to provide a compact, convenient form that can be presented by persons doing business with private employers and financial institutions that will prove that they may not lawfully have or use government issued identifying numbers and would be violating the criminal laws to do so. This places the recipient of the form in the awkward position of either willfully engaging in a conspiracy to commit a crime or removing their demand for such a number.

## 2. **PREPARATION INSTRUCTIONS:**

2.1. If you haven't already, read our article below. This form will help you field questions from financial institutions and employers about government identifying numbers.

*About SSNs and TINs on Government Forms and Correspondence, Form #05.012*

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

2.2. Sign this form.

2.3. Complete and sign the forms that you want to attach this form to.

2.4. At the bottom of all forms you attach to this one, write the following:

*“Signature and form NOT VALID without the attached, signed form entitled ‘Why It is Illegal for me to Request or Use a Taxpayer Identification Number dated on the same date.’”*

2.5. If you are submitting this form with a financial institution application or in the context of employment withholding, we also strongly recommend the following:

2.5.1. Adding the following form:

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

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

2.5.2. Reading the following article on our website:

*About IRS Form W-8BEN, Form #04.001*

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

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

3.1. *Why You Aren't Eligible for Social Security, Form #06.001.* Proves that you aren't eligible for Social Security

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

3.2. *Resignation of Compelled Social Security Trustee, Form #06.002.* Form which uses the SSA's own forms and procedures to terminate all unlawful participation in the Social Security Program by the applicant.

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

3.3. *About SSNs and TINs on Government Forms and Correspondence, Form #05.012*

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

- 3.4. *Authorities on “Taxpayer Identification Number (TIN)”*: Sovereignty Forms and Instructions, Cites by Topic  
<http://famguardian.org/TaxFreedom/CitesByTopic/TIN.htm>
- 3.5. *Authorities on “Social Security Number (SSN)”*: Sovereignty Forms and Instructions, Cites by Topic  
<http://famguardian.org/TaxFreedom/CitesByTopic/SSN.htm>
- 3.6. *SSN and TIN NOT the same-proves that these two numbers are NOT interchangeable and the circumstances under which they ARE interchangeable*  
<http://famguardian.org/Subjects/Taxes/Articles/ss-and-tin-not-the-same.pdf>
- 3.7. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006*. Proves that you don’t satisfy the qualifications for issuing a Social Security Number found in 20 CFR §422.104.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.8. *You’re Not a “citizen” under the Internal Revenue Code*  
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 3.9. *You’re not a “resident” under the Internal Revenue Code*  
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
- 3.10. *IRS Website: Taxpayer Identification Number*  
<http://www.irs.gov/businesses/small/international/article/0,,id=96696,00.html>
- 3.11. *IRS Website: Individual Taxpayer Identification Number*  
<http://www.irs.gov/individuals/article/0,,id=96287,00.html>
- 3.12. *Secrets of the Social Security Number*  
<http://famguardian.org/Subjects/Freedom/Articles/SecretsOfSSN.htm>
- 3.13. *Social Security Policy Manual, Form #06.013*. How to survive without a Social Security Number  
<http://sedm.org/Forms/FormIndex.htm>
- 3.14. *Social Security: Mark of the Beast*. Book which explains why Christians cannot have or use Social Security Numbers or Taxpayer Identification Numbers (TINs).  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

# WHY IT IS ILLEGAL FOR ME TO REQUEST OR TO USE A TAXPAYER IDENTIFICATION NUMBER (TIN)

## PURPOSE OF THIS FORM:

This form is intended to provide succinct, convenient evidence proving beyond all doubt that the submitter may not lawfully have or use government issued identifying numbers and would be violating criminal and civil laws to do so. It is intended to be submitted to financial institutions, employers, and businesses who demand numbers from those they do business from.

## SECTION 1: REQUIREMENTS FOR THE ISSUANCE OF SOCIAL SECURITY NUMBERS (SSN)

The authority to issue Social Security Numbers (SSNs) is found in 20 CFR §422.104. Below are the specific persons who are eligible:

*Title 20: Employees' Benefits*

[PART 422—ORGANIZATION AND PROCEDURES](#)

[Subpart B—General Procedures](#)

§ 422.104 Who can be assigned a social security number.

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

(1) A **United States citizen**; or

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

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

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

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

The "United States citizen" described in 20 CFR §422.104(a)(1) is a statutory "citizen of the United States" described in [8 U.S.C. §1401](#) but NOT a constitutional "citizen of the United States" identified in Section 1 of the Fourteenth Amendment. The difference between a statutory and a constitutional citizen arises from the difference in the meaning of the term "United States" as used in the constitution v. "United States" as used in federal statutory law. This person is born on federal territory and not within any state of the Union. This is confirmed by the following definitions:

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. \[Aliens and Nationality\]](#)  
[Sec. 1101. - Definitions](#)

(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

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[8 U.S.C. Sec. 1101\(a\)\(36\): State \[Aliens and Nationality\]](#)

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

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TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,  
DEPARTMENT OF JUSTICE  
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES  
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several States, except Alaska and Hawaii.

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*"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution."*

[O'Donohue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

Notice the last quote from the Supreme Court "NO PART OF THE UNITED STATES WITHIN **THE MEANING OF THE CONSTITUTION**", which implies that there is ONLY ONE meaning of "United States" within the Constitution, and that this meaning **does no include** community property of the states of the Union under the care and management of the general government called "territory of the United States". I emphasize once again that I am NOT a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) because I do not maintain a legal domicile in the "United States". I was born in the "United States of America", not the "United States" as statutorily defined and I do not reside or maintain a domicile on federal territory subject to the exclusive jurisdiction of Congress pursuant to Article 1, Section 8, Clause 17 of the United States Constitution. If you disagree,

please rebut the questions at the end of the following within 10 days or be found to agree and be in estoppel beyond that point.

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

The "permanent resident" described in 20 CFR §422.104(a)(2) is person born outside the United States of America and who made application to the United States government pursuant to 26 CFR §1.871-4 to become a "permanent resident". "Permanent residents" are described in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#) an alien man or woman who has a domicile in the "United States". The "United States" is then defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) as the District of Columbia. Nowhere are states of the Union expressly included, and therefore they are implicitly excluded by implication:

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

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

I emphasize that I am also NOT an "alien", "resident" or "permanent resident" as defined in [8 U.S.C. §1101\(a\)\(3\)](#) or [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) because I was born in the United States of America but not the statutory "United States".

If you think I belong in one of the categories described in 20 CFR §422.104, please identify exactly which one and present all evidence in your possession signed under penalty of perjury from someone with personal knowledge of my circumstances that proves your hypothesis. If you do not do so within 10 days of receipt of this document, you agree with me and therefore are estopped from later contradicting yourself.

## **SECTION 2: REQUIREMENTS FOR THE ISSUANCE OF TAXPAYER IDENTIFICATION NUMBERS (TIN)**

The authority for issuing Taxpayer Identification Numbers is found in 26 U.S.C. §6109:

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

(a) Supplying of identifying numbers

When required by regulations prescribed by the Secretary:

(1) Inclusion in returns

Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(2) Furnishing number to other persons

Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person or whose identifying number is required to be shown on a return of another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(3) Furnishing number of another person

Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(4) Furnishing identifying number of income tax return preparer

Any return or claim for refund prepared by an income tax return preparer shall bear such identifying number for securing proper identification of such preparer, his employer, or both, as may be prescribed. For purposes of this paragraph, the terms "return" and "claim for refund" have the respective meanings given to such terms by section 6696 (e).

For purposes of paragraphs (1), (2), and (3), the identifying number of an individual (or his estate) shall be such individual's social security account number.

[26 U.S.C. §6109\(d\)](#) prescribes that an "individuals" social security number shall be used as the Taxpayer Identification Number of the individual:

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

(d) Use of social security account number

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

The regulations under [I.R.C. §6109](#) indicate who this "individual" is and who such "Taxpayer Identification Numbers" may lawfully be issued to and used against, and all of them are "aliens":

[26 CFR §301.6109-1\(d\)\(3\)](#)

(3) IRS individual taxpayer identification number –

(i) Definition.

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

26 CFR §1.1441-1(c)(3) agrees with the above by defining an "individual" as either an "alien" or a "nonresident alien". Nowhere are "citizens" included in the definition, and therefore they are excluded by implication:

[26 CFR 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

Consequently, the following rules apply to the application for and the use of Taxpayer Identification Numbers:

1. Aliens as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and "nonresident aliens" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) are NOT equivalent. They are separate and distinct groups and "nonresident aliens" are NOT a subset of all "aliens". One may be a "nonresident alien" WITHOUT being an "alien". Such is the case with a person who is a "national" but not a "citizen" as described in [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#). All persons born within and domiciled within states of the Union are "nationals" but not "citizens" under federal statutory law. See section 5.4 of the following:

[Flawed Tax Arguments to Avoid](#), Form #08.004

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

2. Individual Taxpayer Identification Numbers (ITINs) may only lawfully be issued to aliens and **not** "nonresident aliens", pursuant to 26 CFR §301.6109-1. Nonresident aliens need only apply for an ITIN if they are engaged in the "trade or business" excise taxable franchise, at which time they effectively make an "election" to be treated as a "resident alien":

*Title 31: Money and Finance: Treasury*

**[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)**

**[Subpart C—Records Required To Be Maintained](#)**

**[§103.34 Additional records to be made and retained by banks.](#)**

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

[...]

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

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

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation

is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

3. One may be a "nonresident alien" WITHOUT being a "nonresident alien individual". Such is the case with a person who is a "national" but not a "citizen" as described in [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#). You cannot be an "individual" as a nonresident alien without having a domicile on federal territory. Note that the term "individual" as used in the [Privacy Act, 5 U.S.C. §552a\(a\)\(2\)](#) does not include "nonresident aliens". You must be either a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) or a "resident alien" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) in order to be an "individual", and both of these statuses have in common a domicile on federal territory and not within any state of the Union.
4. If an ITIN is used in the case of a "nonresident alien", such an alien has made an "election" to be treated as a "resident alien" pursuant to [26 U.S.C. §6013\(g\)](#) and (h). Such an election may only lawfully be made in the case of a "nonresident alien" married to a statutory but not constitutional "U.S. citizen" as defined in [8 U.S.C. §1401](#). Any other use constitutes a violation of the Internal Revenue Code and a fraud upon the United States.
5. Pursuant to [26 U.S.C. §6109\(d\)](#), Social Security Numbers (SSNs) may only lawfully be used in place of Individual Taxpayer Identification Numbers (ITINs) in the case of aliens, but not statutory "U.S. citizens" pursuant to [8 U.S.C. §1401](#).
6. If a statutory "U.S. citizen" is asked for Taxpayer Identification Number and he or she gives you a Social Security Number, indirectly he or she is agreeing to accept being treated as an "alien" who has voluntarily and effectively surrendered the protections and privileges of a citizen and who agrees to accept the disabilities of alienage in exchange for government franchises. This choice cannot be compelled and must be voluntary.

### SECTION 3: LAWS VIOLATED BY APPLYING FOR A SOCIAL SECURITY NUMBER OR COMPELLING ME TO APPLY FOR ONE

The process of applying for a Social Security Number is initiated by filling out SSA form SS-5. A copy of that form is available below:

*Social Security Administration Form SS-5, Application for Social Security Card*  
<http://famguardian.org/TaxFreedom/Forms/Emancipation/ss-5.pdf>

Block 3 of the form is used to indicate one's citizenship status. The block that most Americans check is "U.S. citizen". As we explained in Section 1 earlier, 20 CFR §422.104 only authorizes statutory but not constitutional citizens to apply for Social Security. Persons born within and domiciled within states of the Union who check the statutory "U.S. citizen" box on this form are therefore:

1. Committing perjury under penalty of perjury by declaring themselves to be a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#).
2. Impersonating a statutory "U.S. citizen" in criminal violation of [18 U.S.C. §911](#).
3. Attempting to defraud the United States by applying for a benefit that they do not qualify for.
4. Are impersonating an officer or employee of the United States in criminal violation of [18 U.S.C. §912](#).

[TITLE 18 > PART I > CHAPTER 43 > § 912](#)  
[§ 912. Officer or employee of the United States](#)

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

The [Privacy Act at 5 U.S.C. §552a\(a\)\(13\)](#) defines "federal personnel" as any person entitled to receive any retirement payment from the federal government, INCLUDING Social Security. Such benefits are ONLY available to persons who ALREADY were federal personnel BEFORE they made application to participate in Social Security. The federal government cannot lawfully use or abuse their power to tax as a means to redistribute wealth among private individuals who are NOT also "federal personnel" or "public officers" within the U.S. government:

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

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

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

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

The only thing the government can lawfully pay "benefits" to, including Social Security, are people who were its own "officers" PRIOR to applying for the benefit. There is no provision within the Internal Revenue Code or the Social Security Act which authorizes the CREATION of "public offices". These statutes simply authorize benefits to persons who are ALREADY officers of the United States government. [4 U.S.C. §72](#) says that if such offices have been created within a state of the Union, then a statute authorizing this MUST appear somewhere within the statutes which administer the benefit, and no such statute exists.

[TITLE 4 > CHAPTER 3 > § 72](#)  
[§ 72. Public offices; at seat of Government](#)

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

Consequently, benefits such as Medicare and Social Security are ONLY available to "federal personnel" who ALREADY hold "public office" within the U.S. government. It may NOT lawfully be offered to private individuals. All such "public officers" are then defined in [5 U.S.C. §2105](#) as "employees".

## SECTION 4: LAWS VIOLATED BY APPLYING FOR A TAXPAYER IDENTIFICATION NUMBER OR COMPELLING ME TO APPLY FOR ONE

Taxpayer Identification Numbers are requested using IRS forms W-7 and W-9:

1. Form W-7 says at the top the following:

*"For use by individuals who are not U.S. citizens or nationals."*

- As I pointed out in section 1 earlier, I am a "national" but not a statutory "U.S. citizen" or an "individual", and therefore it would constitute fraud and perjury in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#) to complete or submit this form.
2. Form W-9 is entitled "Request for Taxpayer Identification Number and Certification". Part III of this form requires me to admit under penalty of perjury that I am a "U.S. person". [26 U.S.C. §7701\(a\)\(30\)](#) defines a "U.S. person" as a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) or a statutory "permanent resident" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#). I stated in section 1 earlier that I am NEITHER a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) nor a statutory "permanent resident" (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#). Therefore, once again, it would constitute fraud and perjury in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#) to use this form.

Once again, the American who gave you this form is:

1. A "nontaxpayer" not subject to any provision of Subtitles A through C of the Internal Revenue Code:

*"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
[\[Economy Plumbing & Heating v. U.S., 470 F2d. 585 \(1972\)\]](#)

2. A constitutional "citizen of the United States **OF AMERICA**". See and rebut: [Why you are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006 <http://sedm.org/Forms/FormIndex.htm>
3. A "non-citizen national" as defined in [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#).
4. NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#).
5. NOT a statutory "citizen and national of the United States" as described in [8 U.S.C. §1401](#).
6. NOT a statutory "U.S. national" as defined in [8 U.S.C. §1408](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#).
7. Domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in [28 U.S.C. §1332\(d\)](#).
8. Subject to constitutional diversity of citizenship pursuant to [U.S. Const. Art. III, Section 2](#), but NOT statutory diversity pursuant to [28 U.S.C. §1332](#).
9. A "nonresident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) but not a "nonresident alien individual" as defined in 26 CFR §1.1441-1(c)(3).
10. NOT an "alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
11. NOT the "individual" as defined in [5 U.S.C. §552a\(a\)\(2\)](#) because neither a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) nor a "resident" (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) nor a government employee or officer. I am an individual in a common sense of the term, but not within the meaning of any federal statute. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government can be "individuals" within the meaning of any provision of the I.R.C.
12. NOT the "individual" mentioned in [26 U.S.C. §7701\(a\)\(1\)](#), because not an officer, "employee", agency, or instrumentality of the United States government or the District of Columbia. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:  
[Why Your Government is either a Thief or You Are a "Public Officer" for Income Tax Purposes](#), Form #05.008 <http://sedm.org/Forms/FormIndex.htm>
13. NOT an "employee" as defined in [26 U.S.C. §3401\(c\)](#) or 26 CFR §31.3401(c)-1.
14. NOT the "person" described in [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#).
15. A "stateless person" immune from the jurisdiction of federal courts within the meaning of [28 U.S.C. §1332](#). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#).

**WARNING:** Recipient is reminded that [28 U.S.C. §2201\(a\)](#) PROHIBITS the Recipient from presuming any status OTHER than that listed above in the context of federal or state taxes. Only I as the sovereign may declare and establish my tax and citizenship status, because only I can lawfully exercise my First Amendment right of association and freedom from compelled association in deciding what political group I wish to associate with and thereby have allegiance toward and a domicile within. "Domicile" is the origin of ALL of the government's authority to impose

an income tax pursuant to [26 U.S.C. §911\(d\)\(3\)](#) and Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954), and only I can determine my domicile.

26 CFR §301.6109-1(d)(3) authorizes the issuance of Individual Taxpayer Identification Numbers ONLY to “aliens”, and not all “nonresident aliens” are “aliens”. I am a “nonresident alien” and a “national” but not a statutory “citizen” who is NOT an “alien” and therefore is NOT eligible for a Taxpayer Identification Number. I cannot submit an application for such a number without committing criminal perjury. If you want to direct me at a form that can be used by a person with all of the qualifications above for lawfully obtaining such a number without committing a crime, please correct me to the proper form.

Pursuant to 20 CFR §422.103(d) and the Social Security Card itself, Social Security Numbers and Social Security Cards are property of the Social Security Administration (SSA) and must be returned upon request:

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

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

The only “persons” or “individuals” who may lawfully be in possession, use, or control of government property are “public officers”, trustees, and fiduciaries of the government who are described in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#). These persons all work for a federal corporation called the “United States” as officers of said corporation and public trust. I am NOT such a person nor do I intend or wish to be. By applying for or using such a number, you are compelling me to donate my formerly private property to a “public use” and a federal franchise without compensation in violation of the Fifth Amendment takings clause.

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

It is UNLAWFUL for a private person such as myself to use public property such as a Social Security Number or a Social Security Card for my own personal benefit to the exclusion of the government because it constitutes theft and embezzlement in criminal violation of [18 U.S.C. §641](#). I am not in receipt of any evidence which would authorize me to BECOME a “public officer” or federal “employee” by virtue of applying for or using such a number. Rather, such a person must ALREADY be such officer or employee BEFORE they apply for or use such number. This is mandated by [4 U.S.C. §72](#), which says that all public offices MUST be exercised in the District of Columbia and not elsewhere except as expressly provided by an enactment of Congress. There is no statute authorizing the establishment of the “public offices” that are the subject of the franchise tax called the income tax, which is upon a “trade or business”/“public office” within the U.S. government. The U.S. Supreme Court has also said that Congress CANNOT lawfully establish such offices within a state of the Union in order to tax them:

*“Congress cannot authorize a [privileged] trade or business [as defined in 26 U.S.C. §7701(a)(26)] within a State in order to tax it.”*  
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

## SECTION 5: LAWS VIOLATED IF YOU USE A TAXPAYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER WITHOUT MY EXPLICIT CONSENT OR PERMISSION IN WRITING

If it is a violation of [42 U.S.C. §408\(a\)\(8\)](#) to compel the use of Social Security Numbers:

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

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

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

If you use a government issued identifying number against me without my consent or permission, you are also committing identity theft and thereby violating the following statutes:

1. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#): Evidence, Procedure, and Certification for payments
2. [42 U.S.C. §408\(a\)\(7\)](#): Penalties.
3. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features, and information
4. [18 U.S.C. §1028A](#): Aggravated Identity Theft
5. [18 U.S.C. §654](#): Anyone who uses a public number in connection with your private property without your consent is guilty of conversion.

For further information about how the government prosecutes identity theft described above, see:

U.S. Attorneys Bulletin, Volume 53, No. 1, Jan. 2006: <http://famguardian.org/Publications/USAttyBulletins/usab5301.pdf>

## SECTION 6: WARNING ABOUT USING IDENTIFYING NUMBERS ON INFORMATION RETURNS OR OTHER

## GOVERNMENT FORMS

**WARNING TO RECIPIENT!:** Any document, form, or information in your possession which associates a federal government issued identifying number with the submitter of this form is knowingly false and fraudulent beyond this point. Please immediately:

1. Correct your records to remove all such FALSE numbers.
2. Cease and desist filing of information returns containing such numbers. Information returns include IRS Forms W-2, 1042s, 1098, 1099, and K-1. Pursuant to [26 U.S.C. §6041\(a\)](#), all such information returns may only lawfully be submitted against persons who are engaged in a "trade or business", which is then defined as "the functions of a public office" in the U.S. government pursuant to [26 U.S.C. §7701\(a\)\(26\)](#). I am not now and never have lawfully been engaged in a "public office" within the U.S. Government.
3. Send in corrected information returns which remove the false identifying number associated with me and change the amount of earnings reported that are connected to a "trade or business" to ZERO. If you want detailed instructions for corrected false information returns, see:
  - 3.1. Correcting Erroneous Information Returns, Form #04.012  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.2. Correcting Erroneous IRS Form W-2's, Form #04.002:  
<http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm>
  - 3.3. Correcting Erroneous IRS Form 1042's, Form #04.003:  
<http://sedm.org/Forms/Tax/Form1042/CorrectingIRSForm1042.htm>
  - 3.4. Correcting Erroneous IRS Form 1098's, Form #04.004:  
<http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm>
  - 3.5. Correcting Erroneous IRS Form 1099's, Form #04.005:  
<http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm>

If you do not do the above immediately, I may file a criminal complaint against the recipient of this form based on all the violations of law resulting from fraudulent or compelled use of government issued identifying numbers described herein. That criminal complain will also include a complaint under [26 U.S.C. §7206](#) and [7207](#), which make it a crime to file knowingly false information returns. These returns are false in my case because I AM NOT engaged in the "trade or business" federal franchise and because I am not eligible for, do not consent to use, and have terminated unlawful participation in all government programs that would issue a government number or convey any kind of government benefit whatsoever to me.

## SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. The terms of the trust indenture constraining his delegated authority are found in the [Holy Bible Trust Indenture](#). The terms of that trust indenture are exhaustively enumerated in the following document:  
Delegation of Authority Order from God to Christians, Form #10.008  
<http://sedm.org/Forms/FormIndex.htm>
3. Under the terms of the [Holy Bible Trust Indenture](#), Submitter has NO DELEGATED AUTHORITY:
  - 3.1. To contract with or conduct any kind of commerce with any government other than God's government on earth. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

*"You shall make no covenant with them [foreigners], nor with their [pagan government] gods [or judges]. They shall not dwell in your land [and you shall not dwell in theirs] by becoming a "resident" in the process of contracting with them], lest they make you sin against Me. For if you serve their gods [under contract or agreement], it will surely be a snare to you."  
[Exodus 23:32-33, Bible, NKJV]*

*"It is our true policy to steer clear of permanent alliances [contracts/covenants] with any portion of the foreign world."  
[George Washington, Farewell Address]*

*"Peace, commerce, and honest friendship with all nations – entangling alliances [contracts, covenants, treaties] with none."  
[Thomas Jefferson, First Inaugural Address, March 4, 1801]*
  - 3.2. To act as a "public officer" or agent of the government in any capacity, and especially in the context of the "trade or business" franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from him and not any man. See section 2.1 in the above document and Luke 16:13.
4. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.
5. Any express or implied agreements or contracts between the Submitter and the government must be deemed to have been undertaken without delegated authority and are therefore null and void ab initio.

*"All persons dealing with public officers [of Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers."  
[State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938)]*

*"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 409. [ditto for officers of Heaven]  
[Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917)]*

*"Where an executive officer, under his misconstruction of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (cites omitted)."  
[United States v. Mott, 37 F.2d 860, 862 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931)]*

*"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at 913.  
[Youngblood v. United States, 141 F.2d 912 (6th Cir. 1944): Action to compel recorder to record tax liens]*

"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384.  
 [Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947)]

6. Any contracts entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
7. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:  
Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
8. Submitter reserves all his/her God given rights pursuant to UCC 1-308 and its predecessor, UCC 1-207.
9. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the [Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97](#).
10. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.  
Legal Notice of Change in Citizenship/Domicile Records and Divorce From the United States, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>
11. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the [Fair Debt Collection Practices Act, 15 U.S.C. §1692g\(b\)](#).
12. Recipient is reminded that if the government can enact an act requiring all contracts with the government to be in writing, then he has the equal right to enforce the same requirement upon the government upon reasonable notice of the existence of such requirement.

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

#### AFFIRMATION

<b>Submitter signature:</b>	I declare ONLY under the laws of Holy Bible and the Kingdom of Heaven on Earth, which is the place of my legal domicile, from without the "United States", and in accordance with <a href="#">28 U.S.C. §1746(1)</a> that the facts provided in this section are true, correct, and complete to the best of my knowledge and belief.  _____	<b>Date signed:</b>	
	Signature, Agent, Fiduciary, Trustee of God		

#### FREE REFERENCES AND RESOURCES:

<b>Family Guardian-Taxation page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006 (pamphlet):</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax, Form #11.302 (book):</b> <a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>
<b>Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002:</b> <a href="http://sedm.org/Forms/MemLaw/Domicile.pdf">http://sedm.org/Forms/MemLaw/Domicile.pdf</a>	<b>Federal and State Tax Withholding Options for Private Employers, Form #09.001 (pamphlet):</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>