

FEDERAL PLEADING/MOTION/PETITION ATTACHMENT: FORM INSTRUCTIONS

Last revised 6/8/08

1. PURPOSE OF THIS FORM:

This form is intended to be attached to any and all pleadings, petitions, motions, and responses that are filed in Federal District Court by a Sovereign Person who usually is there involuntarily. It:

- 1.1. Is most useful in any case in which the Submitter is a Defendant in a criminal action or a Respondent in a civil action against the United States Government, and where the opposing counsel is a U.S. attorney.
- 1.2. Helps establish some very important limitations upon the Court and the judge and the jurisdiction of the court.
- 1.3. Prevents the judge or U.S. Attorney from gaining an advantage by ignoring or omitting to address any objection or factual statement you make.
- 1.4. Prevents all of the following types of prejudicial presumptions that injure or surrender your sovereignty or constitutionally protected rights:
 - 1.4.1. The false [presumption](#) that you consented to the jurisdiction of the court by making an “appearance”.

appearance. *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The [voluntary submission](#) to a court's jurisdiction.*

In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.

*An appearance may be either [general](#) or [special](#); the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. *Insurance Co. of North America v. Kunin*, 175 Neb. 260, 121 N.W.2d 372, 375, 376. [Black's Law Dictionary, 6th Edition, p. 97]*

- 1.4.2. The default false [presumption](#) that you are a statutory "[U.S. citizen](#)" pursuant to [8 U.S.C. §1401](#). See:

<p><i>Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm</p>
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- 1.4.3. The default false [presumption](#) that you have a domicile on federal territory. See:

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

- 1.4.4. [Presumptions](#) about the meaning of specific "words of art".
- 1.4.5. [Presumptions](#) that you are a "taxpayer" subject to the I.R.C.
- 1.4.6. [Presumptions](#) about the use of Taxpayer Identification Numbers by the U.S. attorney.
- 1.4.7. The de facto judge or magistrate presuming you consent to their jurisdiction under [28 U.S.C. §636](#), which is mandatory if heard by a magistrate. This form establishes that you have NO DELEGATED AUTHORITY to consent to their jurisdiction.

2. PROCEDURE FOR USE:

- 2.1. The form is electronically fillable with the free Adobe Acrobat Reader available below. Please download and install the latest version of the program:
<http://www.adobe.com/products/acrobat/readstep2.html>
- 2.2. Complete all sections of the form.
- 2.3. If you check in box 9 “Wrongfully accused innocent third party”, then:
 - 2.3.1. Put the ALL CAPS name of the Defendant or Respondent in block 2 and after it write “(NOT Submitter)”.
 - 2.3.2. Put the lower case name of you in block 7 and after it write “(NOT Defendant)”
- 2.4. **Block 16, Citizenship:** If you live within or were born within a state of the Union, check the second or third item in Block 16. You can also form your own government and instead check the first item. For instance, you could form your own family government and put “Smith Family” as the alternate government and as your domicile. If you were born in American Samoa or Swain’s Island, check the second block. Avoid the fourth item, which is “U.S. citizen”, because this person has a domicile on federal territory and no rights. See:

Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen,
Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
- 2.5. **Block 17, Domicile and Residence:** If you are a believer (in God), check the third box in block 17. Choosing any of the first four blocks will make you a “nontaxpayer”. Alternatively, believers can check the first box and put “Kingdom of Heaven” or “Smith family” (your family name or self-formed government) for the foreign government.
- 2.6. **Block 18: Diplomatic Status.** Check any boxes that apply. Members should check “Employee or agent of God’s government on earth”, which is the first box.
- 2.7. After you have completed the form electronically, you can save the changed version with all of your entries intact for later reuse if you have the full version of Adobe Acrobat.
- 2.8. Print the form.
- 2.9. Sign block 17 and date block 18 at the end.
- 2.10. Print out and complete the Affidavit of Corporate Denial, available as Form 02.004 at:
<http://sedm.org/Forms/FormIndex.htm>
- 2.11. Print out and complete the IRS Form 56 using instructions provided at:
<http://sedm.org/ItemInfo/RespLtrs/Form56/AboutIRSForm56.htm>
- 2.12. Attach to your petition as an exhibit.
- 2.13. File the Petition in court.
- 2.14. After the court rules, everything that either it or the opposing counsel did not rebut is admitted and may be relied upon as fact in all future proceedings.

3. RESOURCES FOR FURTHER STUDY:

- 3.1. **SEDM Litigation Tools:**
<http://sedm.org/Litigation/LitIndex.htm>
- 3.2. **Legal Research Sources:**
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
- 3.3. **Liberty University**
<http://sedm.org/LibertyU/LibertyU.htm>
- 3.4. **SEDM Forms Page:** Useful free forms you can reuse with your pleadings.
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. **Law and Government Page:**
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

FEDERAL PLEADING/MOTION/PETITION ATTACHMENT

This form is presented as an attachment to the pleading included with it. It is provided to unambiguously and concisely establish:

1. The nature of this pleading.
2. The relationship of the Submitter to this proceeding.
3. The citizenship and domicile of the Submitter.
4. The rules for establishing fact relating to the response of the opposing party and the ruling of the court on the merits of this pleading.
5. The specific response requested of the court in dealing with this pleading.
6. The affirmation or oath applying to the entire contents of the pleading that is attached.
7. That consent to the jurisdiction of the Court is not provided and may not be "presumed" based on submission of this pleading. Any presumption to the contrary is a tortious violation of the Constitutional rights of the Submitter.

Any evidence in the government's possession which suggests or disputes any fact or legal conclusion contrary to this document or any submission to this court by the Submitter is immediately demanded on the record within 30 days of receipt of this notice so that it may be promptly rebutted. Otherwise, the government is estopped from challenging anything in this Submission in any hearing or trial involving the Submitter at any time in the future pursuant to Federal Rule of Civil Procedure 8(b)(6). Failure to deny is an admission.

SECTION 1: ENCLOSURES:

(Enclosures provided with this form)

Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 <small>(http://sedm.org/Forms/FormIndex.htm)</small>	Optional
<input type="checkbox"/>	Tax Form Attachment, Form #04.201 <small>(http://sedm.org/Forms/FormIndex.htm)</small>	Optional
<input type="checkbox"/>	Affidavit of Corporate Denial, Form #02.004 <small>(http://sedm.org/Forms/FormIndex.htm)</small>	Optional
<input type="checkbox"/>	IRS Form 56: Notice Concerning Fiduciary Relationship <small>(http://sedm.org/Forms/Tax/Form56/AboutIRSFom56.htm)</small>	Optional

SECTION 2: LEGAL PROCEEDING INFORMATION

1. Name of Plaintiff	
2. Name of Respondent	
3. Case Number	
4. Date Complaint Filed	
5. Court	
6. Judge	

SECTION 3: SUBMITTER INFORMATION

7. Name		
8. Tax status (check one)		<input type="checkbox"/> Taxpayer <input type="checkbox"/> Nontaxpayer <small>(see: http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm)</small>
9. Relationship to case (check one)		<input type="checkbox"/> Plaintiff <input type="checkbox"/> Respondent/Defendant <input type="checkbox"/> Wrongfully accused innocent third party
10. Litigant status		Sui Juris (NOT "pro se" or "pro per")
11. Mailing address <small>(NOTE: NOT a domicile)</small>		
12. City	13. State	
14. Zip	15. Country	

16. CITIZENSHIP: (check only one)		17. DOMICILE (check only one):	
<input type="checkbox"/>	Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 . Born in state of the Union and a "nonresident" (per 26 U.S.C. §7701(b)(1)(B)) but NOT an "alien" (per 26 U.S.C. §7701(b)(1)(A)) or "Individual" (per 26 CFR §1.1441-1(c)(3)). "Stateless Person" as per Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989) . <u>Constitutional</u> diversity of citizenship pursuant to U.S. Const. Art. III, Section 2 , but NOT <u>statutory</u> diversity pursuant to 28 U.S.C. §1332 . Rebut the following if you disagree within 30 days or you stipulate it as truth. http://sedm.org/Forms/MemLAW/WhyANational.pdf	<input type="checkbox"/>	Nonfederal areas within de jure state of the Union: _____ (state name). NOT part of the "State" defined in 26 U.S.C. §7701(a)(10) , 4 U.S.C. §110(d) , or 28 U.S.C. §1332(d) or of the "United States".
<input type="checkbox"/>	Statutory but not constitutional "U.S. citizen". Described in 8 U.S.C. §1401 . Born anywhere in the country and domiciled in the District of Columbia or federal territory or possession.	<input type="checkbox"/>	Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalms 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalms 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domicillaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.
<input type="checkbox"/>	Statutory "U.S. national". Described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) , and 8 U.S.C. §1452 . Born anywhere in the country and domiciled in American Samoa or Swain's Island	<input type="checkbox"/>	Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.
<input type="checkbox"/>	Foreign National. Country: _____ Nonresident alien under 26 U.S.C. §7701(b)(1)(B)	<input type="checkbox"/>	"United States" (District of Columbia, see 26 U.S.C. §7701(a)(9) and (a)(10))
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to 8 U.S.C. §1452 AND the following country, nation, or government: _____ For description of "non-citizen national" see third item below.	<input type="checkbox"/>	Federal areas within state: _____ (state name)
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to 8 U.S.C. §1452 AND Kingdom of Heaven on Earth. See "Constitutional but not statutory 'Citizen' above for meaning of "non-citizen national".	<input type="checkbox"/>	Foreign country or government: _____ (name of foreign country or government). See 26 U.S.C. §892(a)(3) for definition of "foreign government".
<input type="checkbox"/>		<input type="checkbox"/>	Federal territory or possession. Territory/possession name: _____
18. DIPLOMATIC STATUS			
The following statuses constitute internationally protected persons pursuant to 18 U.S.C. §112 who are immune (not "exempt") from federal income taxation pursuant to 26 U.S.C. §892 . Those claiming such status must file IRS Form W-8EXP to claim immunity from taxation.			
<input type="checkbox"/>	Employee or agent of God's government on earth. Abandoned all aid and protection of man-made government and became a "stateless person" pursuant to Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989) , Phil. 3:20, Psalms 119:19, Psalms 68:8-9.		
<input type="checkbox"/>	Minister or ambassador of a foreign state or government: _____ (State name). See 26 U.S.C. §892(a)(3) for definition of "foreign government".		
<input type="checkbox"/>	Employee or agent of a foreign government. Government name: _____.		
STATUS OF PARTICIPATION OF SUBMITTER FOR HEARING OF THIS PLEADING OR MOTION			
Presence of Submitter in the instant matter shall be by "special visitation". He is a nonresident party and a transient foreigner who is not subject to the territorial or subject matter jurisdiction of this foreign tribunal and he/she does not waive his/her rights or voluntarily consent to the jurisdiction of this court by making an "appearance" in this matter:			
<p>appearance. A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The voluntary submission to a court's jurisdiction.</p> <p>In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.</p> <p>An appearance may be either general or special; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. <i>Insurance Co. of North America v. Kunin</i>, 175 Neb. 260, 121 N.W.2d 372, 375, 376. [Black's Law Dictionary, 6th Edition, page 97]</p>			

This submission or petition and all submissions to this court instead constitutes a Petition for Redress of Grievances protected and guaranteed under the Petition Clauses of the First Amendment to the United States Constitution. If this matter is being heard by a Magistrate Judge, be advised that pursuant to [28 U.S.C. §636\(c\)](#), consent of BOTH parties to the action to the jurisdiction of the Magistrate is required, and that Submitter does NOT consent to said jurisdiction.

Submitter of this form:

1. Reserves all rights without prejudice pursuant to [UCC 1-308](#) and its predecessor, UCC 1-207 in all places and at all times and waives no rights at any time or in any place.
2. Is not acting in a representative or security capacity within these proceedings. Denies being either a "public officer" as described in [26 U.S.C. §7701\(a\)\(26\)](#) or "employee" of the United States as described in [5 U.S.C. §2105](#) and [26 U.S.C. §3401\(c\)](#). Not in possession of any evidence proving the contrary.
3. Is a "foreign sovereign" protected by the [Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97](#). As such, the Court and a government opponent are violating due process of law if they do not satisfy the requirements of the Minimum Contacts Doctrine described by the U.S. Supreme Court in *International Shoe Co. v. Washington*, [326 U.S. 310](#) (1945). A failure or omission by the Court or the government opponent to satisfy the Minimum Contacts Doctrine shall constitute a tacit admission by both that this court is exceeding its jurisdiction, operating in a political rather than legal capacity, and that any rulings beyond that point are VOID. *World-Wide Volkswagen Corp. v. Woodson*, [444 U.S. 286](#) (1980) ("A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere. *Pennoyer v. Neff*, 95 U.S. 714, 732-733 (1878).").
4. Is a "Stateless Person" as per [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#). Claims *constitutional* diversity of citizenship pursuant to [U.S. Const. Art. III, Section 2](#), but NOT *statutory* diversity pursuant to [28 U.S.C. §1332](#).
5. Has sent notice via Certified mail to the Attorney General and Secretary of State rescinding all signatures on all government forms he may have ever signed, and demanding that all obligations which the government wishes to enforce against him MUST be in writing with his signature on it. The signed writing must list every right or obligation arising from said obligation. Thus, he has reserved for himself the same kind of sovereign immunity as the government enjoys. Our government is a government of finite, delegated, enumerated powers and cannot possess sovereign immunity unless We the People who delegated that sovereign immunity also possess it. This notice acts as the equivalent of a statute of frauds preventing the government from manufacturing parole evidence from third parties to entrap him into participating in federal franchises which he has never knowingly or directly consented to.
6. Never knowingly consented to participate in any federal franchise and cannot lawfully consent because not domiciled on federal territory. Rights that are "unalienable" cannot be bargained away in relation to the government, and doing so is a breach of the public trust and TREASON. This includes Social Security, Medicare, FICA, unemployment insurance, etc. All presumptions that Submitter is engaged in any federal franchise or in receipt of any federal benefit are a violation of due process of law, do not constitute evidence, and result in involuntary servitude in violation of the [Thirteenth Amendment, 42 U.S.C. §1994](#), and [18 U.S.C. §1589](#) and various treaties. This includes Social Security or a "trade or business" ([26 U.S.C. §7701\(a\)\(26\)](#)), all of which are *only* available to persons domiciled on federal territory pursuant to 20 CFR §422.104 and [26 U.S.C. §911\(d\)\(3\)](#), which the Submitter is NOT.
7. Pursuant to the Declaratory Judgments Act, [28 U.S.C. §2201\(a\)](#), if this is a tax proceeding, the Court is foreclosed from declaring or attributing any status to the Submitter OTHER than that what is described on this form and in all affidavits and pleadings filed by him or her in this matter. The "state" of his domicile enjoys EXCLUSIVE jurisdiction over his status and his rights. *Kegley v. Kegley*, 16 Cal.App.2d 216, 60 P.2d 482, Cal.App. 3 Dist. 1936 ("The courts of this state also have sole and exclusive jurisdiction over the status of those domiciled within its boundaries. [Delanoy v. Delanoy, 216 Cal. 27, 13 P.\(2d\) 719, 86 A.L.R. 1321.](#)")

SECTION 4: FACTS AND PRESUMPTIONS ESTABLISHED BY THIS FORM

The following facts and presumptions shall be, will be, and are conclusively established by attaching this form to the pleading or motion it accompanies:

1. Submitter of this form does not consent to the jurisdiction of the Magistrate pursuant to [Fed.R.Civ.Proc. 73\(b\)](#) and [28 U.S.C. §636\(c\)](#).
2. That the court and parties construe this document as an ADVANCED PROTEST of any Magistrate Order resulting from this event, pursuant to [Fed.Rule.Civ.Proc. 72\(a\)](#). Basis for the protest is that the Submitter does not consent to the order as required by [28 U.S.C. §636](#) and therefore:
 - 2.1. The order is MOOT and constitutes a PROPOSAL or SUGGESTION, but not an AGREEMENT of any kind.
 - 2.2. The proposed order constitutes "political speech" that will and may be disregarded following the proceeding because it does not constitute evidence of an obligation pursuant to F.R.E. 610.
 - 2.3. Confers NO RIGHTS upon the government or the Submitter.
 - 2.4. The Submitter at all times throughout this proceeding RESERVES ALL RIGHTS to him/her self, pursuant to UCC 1-207 and its successor, [UCC 1-308](#) and surrenders none because no appearance has ever or will ever be entered in this proceeding by Submitter before this Executive Branch, Article IV tribunal.
 - 2.5. Whoever presides over this case may NOT prejudicially "presume" that rights were surrendered by a failure to object within the 10 days allowed by [Fed.Rule.Civ.Proc. 72\(a\)](#), but rather, should conclude that the proceeding that produced the order was null and void ab initio, and without ANY affect on any of the parties.
3. That if the court or the opposing party abuse [Fed.Rule.Civ.Proc. 72](#) to make a FALSE presumption that the Submitter consented to the jurisdiction of the court by failure to object AFTER the errant Magistrate issues his or her unauthorized and MOOT ORDER, then this document shall constitute "reasonable and constructive notice" to the prejudicially presumptuous party that they have engaged in an IMPLIED CONTRACT to substitute themselves as the Submitter in this proceeding, and agree to assume all the liabilities and consequences of the litigation that might ensue to the Submitter. Any party who tries to abuse [Fed.Rule.Civ.Proc. 72](#) to manufacture presumptions about consent to the court by the Submitter deserves to be a victim of the same prejudicial behavior that they are illegally instituting against their opponent. No government can lawfully exercise any delegated authority that their boss, We the People, cannot ALSO have, retain, or use against others. This is a requirement of equal protection of the laws. Equality under the Law is paramount and mandatory by law.
4. That the court and the parties construe that this attachment applies to ALL PAST, PRESENT, AND FUTURE FILINGS in this court, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
5. That the Court and the government construe all information returns, including but not limited to IRS forms W-2, 1042S, 1098, and 1099, to be false and fraudulent. The government is specifically demanded to criminally prosecute the submitters of these false information returns pursuant to [26 U.S.C. §§7206](#) and [7207](#) and to immediately adjust any reported amounts of "wages" or "gross income" or "income" to zero in their Information Return Master File (IRMF) derived from these sources. Submitter is *not* engaged and never has been lawfully or consensually engaged in a "trade or business" or a public office in the U.S. government as required by [26 U.S.C. §6041](#), nor has he ever derived any "benefit" from such participation. This request was already made in the Legal Notice of Change in Domicile/Citizenship previously sent to the federal and state governments, but I am reminding the recipient again to ensure that you keep this in mind. See and rebut:

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

6. The submitter is a peaceful man/woman on the land capable of making informed decisions and who can govern his/her own life without the need for intervention by this court.

SECTION 5: REQUESTS OF COURT

(Requests of court in the context of this proceeding)

Submitter/movant petitions for the following of this Court in addition to those things mentioned in the attached pleading, motion, or petition:

1. That this Court provide in its order relating to this matter the statute from the Statutes At Large "expressly conferring" Constitution [Article III](#) powers upon this specific Court. If the statute is not so provided, then Article III jurisdiction shall conclusively be presumed to NOT exist based on the rules of statutory construction, and this Court shall be conclusively established as an [Article 4](#), Section 3, Clause 2 Court that has jurisdiction ONLY over federal territory, franchises, and domiciliaries of federal territory.

"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, p. 581]

2. That the court and the parties construe that this attachment applies to ALL FUTURE FILINGS in this court, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
3. That the Court and/or the opposing party remain silent on all issues raised in this pleading which the Court concurs and agrees entirely with. Any facts or statements or admissions included in this pleading which are not denied or rebutted by either the Court or the opposing party with supporting evidence and under penalty of perjury shall therefore constitute an Admission to the truthfulness of each statement or conclusion as required by [Federal Rule of Civil Procedure Rule 8\(b\)\(6\)](#).
4. That the Court or the opposing party to this suit indicate "this matter was already settled or ruled upon" to indicate that it has NOT been ruled upon or settled and that they are EVADING the truth in the case where:
- 4.1. They do not indicate the docket, page number, and line number and precise language WHERE the question proposed was precisely answered...OR
- 4.2. They do not provide the specific answer requested to the question proposed by the Submitter of the pleading or petition that this document is attached to.
5. That unless otherwise provided by law or the Federal Rules of Civil or Criminal Procedure, this Court has 60 days in which to make a ruling after the filing of the final pleading/motion by the moving party to make a ruling. Any ruling which is delayed beyond 60 days would be an unreasonable and prejudicial denial of due process and obstruction of justice even if done by omission, in violation of [18 U.S.C. §1509](#). "Justice delayed is justice denied." (United States v. Hastings, 847 F.2d 920, 923). To otherwise allow the Court to ignore motions without limitation is to leave the moving party without any remedy at law, which is contrary to the principles of law. This provision is therefore intended to prevent such prejudicial bad faith delay tactics by the Court in the instant matter.
6. That the court affirm its agreement with the facts and conclusions in this pleading by indicating that it doesn't have an obligation to respond to the issues raised herein or any part thereof. The oath of office of the judge establishes the affirmative fiduciary obligation associated with his "public trust" to address these issues and any judge who does not honor his or her oath to support, defend and protect the Constitutional rights of the litigants under his or her care is acting *not* as a "public officer" or "judge", but as a private individual and de facto judge who is usurping public office with the goal of personal gain in violation of [18 U.S.C. §208](#) and [28 U.S.C. §455](#). Such a person is an officer of a SHAM TRUST, not a PUBLIC TRUST.

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

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

[[Poindexter v. Greenhow, 114 U.S. 270: 5 S.Ct. 903 \(1885\)](#)]

7. That the court or the opposing counsel use the word "frivolous", "unpersuasive", "meritless", or "without merit" to describe or identify any issue, fact, or legal argument raised by the Submitter that the court regards as truthful, accurate, and correct on any issue. I remind the reader that the government is the SERVANT of We the People. They are the only "customer" and "sovereign" in this country according to the U.S. Supreme Court, and the customer is ALWAYS right.

"Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince: here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens." at 472."

Permitting, tolerating, or condoning any other approach would constitute allowing the government to create a religion, which we define as any system of belief or opinion that is not or cannot be supported by authoritative admissible evidence. The word "frivolous" is not statutorily defined and therefore there is no evidence upon which to base an inference about what it means. Any use of the word therefore encourages beliefs that cannot be substantiated with evidence and therefore are inadmissible as evidence pursuant to Fed.Rul.Ev. 610. If you as a "public servant" want to tell your "sovereign", which is me, that he or she is wrong, you must do so using only sources of evidence that the government identifies as credible as documented below and which are verified under penalty of perjury as indicated below. NO PRESUMPTIONS, OPINIONS, OR EMOTIONS or slanderous rhetoric, but only facts and evidence signed under penalty of perjury! All presumptions are a violation of due process of law that render a VOID judgment:

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

8. That the Court cite foreign caselaw not from the domicile of the Submitter or refuse to satisfy the requirements of the Minimum Contacts Doctrine in the case of the Submitter if it agrees with the facts, law, and arguments of the Submitter on a specific issue. The Submitter calls this tactic "punting", whereby irrelevant caselaw is used to disguise or conceal or encrypt a lack of genuine lawful jurisdiction by a court. This tactic has proved a favorite tactic of U.S. attorneys who know they lack jurisdiction. The Submitter reminds this Court that his/her domicile is not within any United States Judicial District or any Internal Revenue District and is not located on federal territory, and therefore no case below the U.S. Supreme Court may be cited. In fact, the only remaining Internal Revenue District under Treasury Order 150-02 and confirmed by 26 U.S.C. §7408(d) is the geographical description in Article 1, Section 8, Clause 17 of the Constitution, being that of the District of Columbia. Certainly, federal tax questions are "federal questions" to be handled exclusively by federal courts, but ONLY in the case of franchisees engaged in a "trade or business" who are called "taxpayers" defined under 26 U.S.C. §7701(a)(14), which the Submitter declares under penalty of perjury that he is NOT. Subtitle A of the Internal Revenue Code is "private law" that may only be applied to those who voluntarily make themselves subject to it, by entering into federal "public office", which is described in the code as a "trade or business" and defined as a "public office" (see 26 U.S.C. §7701(a)(26)) in the federal corporation defined in 28 U.S.C. §3002(15)(A). See: <http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>. There is no enacted positive law statute nor federal rule, including Fed.Rule.Civ.Proc. 17(b), which would confer jurisdiction upon this Court to unilaterally change the domicile of the Submitter so as to create jurisdiction that does not otherwise lawfully exist.

"No state legislator or executive or judicial officer can war against the Constitution without violating his undertaking to support it."

[Cooper v. Aaron, 358 U.S. 1 (1958)]

"... the official would not be excused from liability if he failed to observe statutory or constitutional limitations on his powers or if his conduct was a manifestly erroneous application of the statute..."

[Butz v. Economou, 438 U.S. 478 (1978)]

The U.S. Supreme Court and the Court of Claims are the only courts with the authority to rule on "international matters" such as this involving "nonresident aliens" who are "nontaxpayers", "transient foreigners", and "foreign sovereigns" with constitutional diversity of citizenship pursuant to U.S. Constitution Article III, Section 2 but not statutory diversity pursuant to 28 U.S.C. §1332(a)(2) such as the case of the Submitter. Even the IRS abides by this rule of not citing caselaw below the U.S. Supreme Court as codified in the Internal Revenue Manual. If they are entitled to have that position, then I'm entitled to equal protection as well:

IRM, 4.10.7.2.9.8 (05/14/99)

1 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position. 2. Certain court cases lend more weight to a position than others. **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code. 3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.**"

9. That if the Court uses the word "taxpayer" to refer to the Submitter, that it shall mean a person not liable for any internal revenue tax under Subtitle A of the Internal Revenue Code and the opposite of that defined in 26 U.S.C. §7701(a)(14) unless and until it proves with evidence and not presumption that the Submitter is otherwise liable. That means it must produce a statute making him liable and then prove using the Statutes At Large that the section it is citing is positive law and therefore legally admissible evidence in the context of these proceedings pursuant to 1 U.S.C. §204. All presumption which prejudices constitutionally guaranteed rights is unconstitutional and a tort. Neither does the Declaratory Judgments Act, 28 U.S.C. §2201(a) confer upon this Court the authority to "presume" or declare that the Submitter is a "taxpayer" if he or she states under penalty of perjury that he or she is a "nontaxpayer" not subject to the I.R.C.. All such prejudicial presumptions against a natural person protected by the Bill of Rights constitute a tort by the judge and an implied waiver of official and judicial immunity. The foundation of our system of jurisprudence is innocence until proven guilty, which means I am a "nontaxpayer" not subject to the I.R.C. until court admissible evidence and my OWN CONSENT to the I.R.C. Subtitle A franchise agreement/contract makes me a "taxpayer" and therefore a federal "public officer".

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.***

[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

See and rebut the admissions at the end of the within ten days or forever be estopped from challenging this in the future :

Presumption: Chief Means for Unlawfully Expanding Federal Jurisdiction, Form #05.017

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

10. That any stare decisis or federal caselaw the Court cites accurately reflect and be consistent with the status of the Submitter as follows and that no caselaw inconsistent with the below status be cited:
- 10.1. Not domiciled anywhere within the "United States", and a "transient foreigner" with no earthly domicile whose only King, Lawgiver, and Protector is God the Father:

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

- 10.2. A "nonresident" but not "alien" alien" in relation to the national government.

*Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.872-2 Exclusions from gross income of nonresident alien individuals.*

*(f) Other exclusions. **Income which is from sources without [outside] the United States [District of Columbia, see 26 U.S.C. 7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual.** To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.*

- 10.3. A "national" but not a "citizen" under [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#). See and rebut the admissions at the end of the following if you disagree within ten days or be estopped from challenging later :
<http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>
- 10.4. A "nontaxpayer" not subject to the [Internal Revenue Code](#).
- 10.5. Not a "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and [26 U.S.C. §1313](#).
- 10.6. No earnings effectively connected with a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#), and as described in [26 U.S.C. §871\(b\)](#). See: <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>
- 10.7. Not a "public officer", federal employee, or federal contractor. Did not voluntarily sign a W-4, SS-5, or 1040 form, for instance. See and rebut the following if you disagree within ten days or be estopped from challenging later:
<http://sedm.org/Forms/MemLaw/Consent.pdf>
- 10.8. No earnings originating from the "United States", which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia and nowhere else expanded in the I.R.C. to include any other place.
- 10.9. Not the "Individual" defined in [5 U.S.C. §552a\(a\)\(2\)](#) as a "citizen" or "resident" domiciled on federal territory called the "United States".
11. That because the Court is judicially reviewing agency decisions, then it must follow the *same rules* as the agency itself, which in this case is the I.R.S. The Agency rules found in [IRM 4.10.7.2.9.8](#) require that the IRS may *not* be compelled to cite or rely upon any ruling below the U.S. Supreme Court in the case of the person who was not the subject of the suit. The [IRS Restructuring and Reform Act of 1998, 112 Stat. 685, Section 1203\(b\)\(6\)](#) require that all IRS employees can be TERMINATED for not following the content of the [Internal Revenue Manual](#).
12. That the Court admit or indicate that it is in agreement with the Submitter, that it is breaching its fiduciary duty toward the Submitter, and that it is involved in a conspiracy against rights by citing caselaw that is inconsistent with the circumstances of the litigant indicated in item 10 above or which is derived from below the level of the U.S. Supreme Court.

*"Fraud in its elementary common law sense of deceit -- and this is one of the meanings that fraud bears [483 U.S. 372] in the statute, see United States v. Dial, 757 F.2d 163, 168 (7th Cir.1985) -- includes the deliberate concealment of material information in a setting of fiduciary obligation. **A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them, he is guilty of fraud. When a judge is busily soliciting loans from counsel to one party, and not telling the opposing counsel (let alone the public), he is concealing material information in violation of his fiduciary obligations.**"
[\[McNally v. United States, 483 U.S. 350 \(1987\)\]](#)*

13. Now that this court is aware of information and facts relevant to this matter let it be known that the instigator of any motion that in any way moves to deteriorate or otherwise disparage the submitter of this form is doing so with intent to commit fraud and any filed motions prima facie constitute intent to commit fraud upon this court.

SECTION 6: IDENTIFYING NUMBERS ON ALL EVIDENCE AND GOVERNMENT FORMS SUBMITTED TO THIS COURT BY EITHER SIDE AND RELATING TO THE SUBMITTER

1. The terms "Social Security Number", "SSN", "Employer Identification Number", "EIN", "Taxpayer Identification Number", or "TIN" as used on all attached government forms means "Nontaxpayer Identification Number (NIN)", signifying that the Submitter is a "nontaxpayer" who does not meet the definition of "taxpayer" found in [26 U.S.C. §7701\(a\)\(14\)](#), who is not subject to any provision within the Internal Revenue Code, who is a "nonresident" but not "alien", "individual", "citizen", or "resident", whoc is not engaged in a "trade or business", and who has no earnings from within the "United States" as described in [26 U.S.C. §871](#).
2. The term "Social Security Number" or "SSN" as used on the attached government forms **IS NOT** the number issued under the authority of 20 CFR §422.104, which can only lawfully be issued to federal employees, agents, and benefit recipients, none of which describe the Submitter. See and rebut the following if you disagree:
[Resignation of Compelled Social Security Trustee, Form #06.002](#)
<http://sedm.org/Forms/FormIndex.htm>
3. The term "Employer Identification Number" or "EIN" as used on the attached government forms **IS NOT** the number issued under the authority of [26 U.S.C. §6109](#) or any other Act of Congress. Instead, it means a "Nontaxpayer Identification Number" or "NIN" as defined above.

4. The term "Taxpayer Identification Number" or "TIN" as used on the attached government form ***IS NOT*** the number issued under the authority of either [26 U.S.C. §6109](#) or any other Act of Congress. Instead it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
5. All "Nontaxpayer Identification Numbers" or "NINs", or any other synonym described in items 2 through 4 of this section and included in any form or attachment included herein or submitted on any previous government form are the exclusive, licensed, copyrighted intellectual property of the Submitter. They are protected by the Copyright Act codified in [Title 17 of the U.S. Code](#) and this license agreement. Any use by the government of this property for any commercial or government purpose, including tax collection, is STRICTLY PROHIBITED. Each unauthorized use is punishable by a penalty of \$100,000 per incident plus any tax or penalty assessment associated with the unauthorized use.
6. Providing any kind of identifying number on any government form shall NOT be evidence of consent to engage in a privileged "trade or business" franchise as described in [26 U.S.C. §7701\(a\)\(26\)](#). Instead, it shall be evidence of NONconsent to engage in said franchise and a formal request to criminally prosecute the employer, financial institution, and/or government entity associated with the submission for criminal racketeering in violation of [18 U.S.C. §1956](#) and "extortion under the color of law" for compelling the use of said identifying number in violation of [42 U.S.C. §408](#).

WARNING! You may not lawfully use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 CFR 422.103(d), Taxpayer Identification Number (TIN) as defined in [26 U.S.C. §6109](#), or Employer Identification Number (EIN) as defined in [26 U.S.C. §6109](#). Submitter:

1. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A.
2. Is not an "U.S. person" for which a Taxpayer Identification Number may lawfully be used pursuant to 26 U.S.C. §6109, 26 CFR §30-1.6109-1.
3. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 CFR §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
4. Is making special visitation here as a PRIVATE man/woman and not a PUBLIC OFFICER. If you compel Submitter to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of [18 U.S.C. §654](#). You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
5. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#). He would like to prevent a recurrence of this behavior again.
6. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of [42 U.S.C. §408](#).

SECTION 7: DEFINITION OF KEY "WORDS OF ART" ON ALL EVIDENCE AND GOVERNMENT FORMS SUBMITTED BY EITHER SIDE IN THIS CASE

This section shall and does define key terms used on any associated or attached government forms and all evidence submitted in this case on both sides, all correspondence received by the federal or state governments about me sent by third parties, or any correspondence sent by any state or federal government to me. The time period to which these definitions relate are the past, present, and future. This form is necessitated by the fact that:

1. The Bible makes it a religious sin to "presume" anything. See Numbers 15:30, NKJV.
2. It would therefore be a religious sin to either presume or to condone or encourage others to presume.
3. There is no credible definition for any of the words used on any government form and the IRS [Internal Revenue Manual Section 4.10.7.2.8](#) says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY.
4. The Courts have also said that what the IRS says is untrustworthy as well.

Therefore, I as the human being originating this communication with the government am the only credible source of definitions for the words that I use. The power to create implies the power to define, and I'm the one creating here. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

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

Definitions:

COURT TERMS:

1. **"code", "the code"**: The bible of a state sponsored church which is special law and a franchise that requires the express consent of those who choose to be governed by it in order to have the "force of law". For those who don't expressly consent, the "code" is not law, but political religion disguised to "look" like law. Hence, "color of law". Those who don't read this code or know the law are often unwittingly deceived into obeying it through their own legal ignorance and the abuse of "words of art" by licensed attorneys, who are the deacons of the state-sponsored church. When legal practitioners (e.g. judges/priests or licensed attorneys/deacons) falsely portray this "code" as law to the ignorant, the innocent, and the non-consenting, they function as missionaries for the Church known as "this Honorable Court".

"Do you not know that if you continually surrender yourselves to anyone to do his will, you are the slaves of him whom you obey, whether that be to sin, which leads to death, or to obedience which leads to righteousness (right doing and right standing with God)?"
 [Romans 6:16, Amplified Bible]

2. **"This Honorable Court"**: A state-sponsored Church proselytizing for and administering a sham trust (formerly a "public trust") for the personal "benefit" (franchise) and glorification of a privileged class of men who are fiduciaries and agents of Satan Himself because they ignore or disregard God as the source of all Law. The doctrine that is preached at worship services of this state sponsored church is "the Code". The judge's/priest's bench is the "pulpit" of this church. All churches claim their powers from a supernatural source, which in this case would be Satan, The Prince of Lies. In America, however, the authority granted by the Constitution to this judicial body is not supernatural, but natural. That natural source is the consent of the Sovereign People who are being governed. The People's consent is usurped during worship services

through malicious and intentional abuses of “words of art” by priests of the civil religion to keep the congregation in awe and compliant ignorance, just as the Catholic church even today has abused Latin to confuse and distract the attendees so that they would not know what or who they are worshipping. The scriptural mandate and justification for this definition is found in Psalms 2:1-12 (Amplified version), Psalms 82:1-8 (Amplified version), Jeremiah 5, and the entire Book of Judges.

3. **“Your Honor”**: An unofficial title referring to a priest and fiduciary of Satan, the Prince of Lies, operating a pagan worship service in a state-sponsored Church called “this Honorable Court”. The language for the lies and deception of Satan that form the heart of the worship service are abuses of “words of art” and a dogmatic avoidance of the rules of statutory construction. These rules are heresy to those who want no limitations upon their power and those who invoke them are branded as heretics. The motivation for the use/abuse of “words of art” is the pursuit of personal gain, enrichment, and glorification at the expense of Justice and Truth. The object of worship is men, creations of men, and civil rulers rather than the true and living and only God, God’s law or natural law. The Bible calls this paganism, which is obedience to anything but God. The U.S. Congress calls this COMMUNISM, which is obedience to anything but the Will of the Sovereign People:

50 U.S.C. §841: Findings of Fact

The peril inherent in its [the Communist Party’s] operation arises not from its numbers, but from its failure [and absolute dogmatic refusal] to acknowledge any limitation as to the nature of its [judicial] activities, and its dedication to the proposition that the present constitutional Government of the United States [based on authority from the People as individuals] ultimately must be brought to ruin by any available means, including resort to force and violence [or abuse of “words of art”]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA), and financial elite] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [through words of art] into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

“Judicial vericide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”

[Senator Sam Ervin, during Watergate hearing]

4. **“attorney(s)” or “licensed attorney(s)”**: The “deacons” who assist the priest, meaning the “judge” in executing worship services (“hearings”) in the Church/Court called this “Honorable Court”. The attorney license functions as the equivalent of an “ordination” by the Chief Priests of the civil religion called the “State Supreme Court”. Their allegiance is to the government and the judge, in subordination to the client or even the law. “Power over a man’s subsistence is power over his will.” Alexander Hamilton, Federalist Paper #79 . Likewise, power over an attorney’s license is power over his subsistence:

“His [the attorney’s] first duty is to the courts and the public, not the client, and whenever the duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the latter.”

[7 C.J.S., Attorney and Client, §4]

5. **“frivolous”**: Truthful, accurate, and consistent with prevailing law and legal precedent. Remember, the key word in “IRS” is “Service”. Submitter is the “customer” you serve and the customer is ALWAYS right! If you want to say something is wrong, you need to tell Submitter it is incorrect and then explain all the legal authorities that justify why, consistent with the following basis for reasonable belief:

Reasonable Belief About Income Tax Liability, Form #05.007

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

NOTE: Consistent with IRM 4.10.7.2.9.8, I am NOT interested in any court ruling below the supreme Court, because if the “Service” is not bound by anything below the U.S. Supreme Court, then neither am I or should I.

6. **“meritless”**: See “frivolous” above.

7. **“unpersuasive”**: See “frivolous” above.

8. **“contempt of court”**: Threatened or actual punishment for attempting or actually speaking truth to this honorable court.

TAX TERMS

9. **“taxpayer”**: Defined as a person who is:
- 9.1. NOT the entity described in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#) or any other statute or regulation published by the United States federal government..
 - 9.2. NOT subject to any provision of the Internal Revenue Code or any other statute or regulation published by the United States federal government, which is foreign law.
 - 9.3. Whose entire estate is a “foreign estate” pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
10. **“dollar”**: 1/20th of an ounce of gold. There is no statutory definition of “dollar” that equates a Federal Reserve Note with a dollar and the legal definition of “money” found in Black’s Law Dictionary specifically excludes “notes” from the definition of “money”. See: Exhibit 1047; <http://sedm.org/Exhibits/ExhibitIndex.htm>
11. **“nontaxpayer”**: Same definition as “taxpayer” above.
12. **“individual”**: Defined as follows:
- 12.1. Excludes the “individual” defined in 26 CFR §1.1441-1(c)(3).
 - 12.2. Excludes “aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and “nonresident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
 - 12.3. Excludes the definition found in [5 U.S.C. §552a\(a\)\(2\)](#), who are all “domiciliaries” of the “United States”.
 - 12.4. Excludes the statutory “citizens and nationals of the United States” defined in [8 U.S.C. §1401](#).
 - 12.5. Includes persons who are nonresident aliens not engaged in a “trade or business” who have no earnings from the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and whose estate is a “foreign estate” pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
13. **“employee”**: Defined as:
- 13.1. A person who works for a “private employer” and not a “public employer” or any state or federal government, who is NOT engaged in a “trade or business” as defined in [26 U.S.C. §7701\(a\)\(26\)](#), and who has no liability to deduct, withhold, or pay any tax described in 26 U.S.C. Subtitles A, B, or C.
 - 13.2. NOT the person described in [26 U.S.C. §3401\(c\)](#) or 26 CFR §31.3401(c)-1 or any other statute or regulation published by the United

States federal government.

14. **"employer"**: A person who has "employees".
15. **"wage" or "wages"**: The term defined in [26 U.S.C. §3401](#)(a). Excludes earnings of persons who are not engaged in a "public office" or a "trade or business" or who have not made an "election" to associate their earnings with a "public office" by voluntarily submitting an "agreement" pursuant to 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1. Consequently, anyone who does not submit an IRS form W-4 and who is not otherwise engaged in a "public office" earns no reportable "wages" or "gross income" in connection with their labor pursuant to 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1.
16. **"trade or business"**: Defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office". Excludes anything or class of thing not expressly described somewhere in the Internal Revenue Code. See:
[The "Trade or Business" Scam, Form #05.001](#)
<http://sedm.org/Forms/FormIndex.htm>
17. **"gross income"**: Profit originating from within the United States government corporation and earned by a federal instrumentality. Pursuant to [26 U.S.C. §871](#), said profit must either originate from the District of Columbia or abroad pursuant to [26 U.S.C. §911](#) but may not originate within any state of the Union.
18. **"beneficial owner"**: Defined as a person who is:
 - 18.1. NOT the entity described 26 CFR §1.1441-1(c)(6) or any other statute or regulation published by the United States federal government.
 - 18.2. A "nonresident" but not "alien" not engaged in a "trade or business" who is a "nontaxpayer" not subject to any provision of Internal Revenue Code Subtitles A, B, or C.
19. **"U.S. person"**: Defined as:
 - 19.1. NOT the entity described [26 U.S.C. §7701](#)(a)(30) or any other statute or regulation published by the United States federal government.
 - 19.2. A person domiciled in either a state of the Union or a foreign country on land not under the exclusive jurisdiction of the United States Federal Government as documented in [40 U.S.C. §3112](#).
20. **"personal services"**: Defined as services which:
 - 20.1. Are NOT connected with a "trade or business" or a "public office" within any government or any other government "franchise".
 - 20.2. Are NOT the term defined in 26 CFR §1.469-9(b)(4).
 - 20.3. Are NOT defined or referenced anywhere within any statute or regulation published by the United States federal government and therefore entirely beyond the jurisdiction of the government to regulate.
 - 20.4. Are connected with labor of a human being that is not subject to withholding, attachment, or taxation of any kind:

"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..."
[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)]

FRANCHISE TERMS: Domicile, residence, "benefit", etc.

21. **"citizen", "U.S. citizen", "citizen of the United States"**: A statutory "citizen and national of the United States" defined in [8 U.S.C. §1401](#) and excludes the term "Citizen" or "citizen of the United States" as used in the Constitution of the United States of America.
22. **"resident"**: Means an alien with a legal domicile or "residence" in the "[United States](#)", which includes the territories and possessions of the "United States" and excludes states of the Union.
23. **"permanent address"**: Defined as one's legal domicile. See:
[Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)
<http://sedm.org/Forms/FormIndex.htm>
24. **"benefit"**: Defined as follows:

"Benefit: Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right or property interest which:

1. *Is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
3. *Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity beyond the core purposes of government".*
4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
5. *Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity within a true, Article III constitutional court and NOT a legislative franchise court.*
6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE they may litigate. These constitutional courts are required to produce evidence that they are constitutional courts with OTHER than strictly legislative franchise powers when challenged by the recipients of said benefits.*
7. *The specific value of the consideration can be quantified at any time.*
8. *Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received or employed either partially or in full.*
9. *A person who dies and never collects a benefit is refunded ALL of the monies they paid in.*
10. *Participation in the program is not also attached to any other government program. For instance, being a recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.*
11. *The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective whims of any judge or jury.*
12. *If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non interest bearing promissory notes that are not lawful money and are backed by nothing.*
13. *The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to participate.*
14. *The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or used by any nongovernmental entity other than the recipient him or her self.*
15. *May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, 18 U.S.C. §597, and 18 U.S.C. §201.*
16. *During any litigation involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally*

valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or therefore consideration.

Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.

Receipt of the attached government application constitutes consent by the recipient of the application to use the above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its agents, employees, and assigns forfeit their right as private individuals acting in any government office to define the term "benefit" and agree to use ONLY the above definition.

GEOGRAPHIC AND ENTITY TERMS:

- 25. **"United States"**: means the United States government corporation defined in [28 U.S.C. §3002\(15\)\(A\)](#) and excludes states of the Union as used in the Constitution of the United States of America.
- 26. **"State"**: Means the "State" defined in [4 U.S.C. §110\(d\)](#) as a federal territory or possession and not any state of the Union.

The following table summarizes the meaning of various geographical terms used in the context of federal and state law, and these definitions also apply to all government forms submitted by Submitter or correspondence sent by the Recipient to the Submitter:

Table 1: Summary of meaning of various terms and the contexts in which they are used

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ¹	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ² (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ³	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)⁴, and these areas do not include any of the 50 Union States. This is true in *most cases and especially in the Internal Revenue Code*. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the [Great IRS Hoax](#) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

SECTION 8: PRIVACY ACT WARNING, LICENSE AGREEMENT, and "SHRINK WRAP" LICENSE

BACKGROUND:

1. This submission describes and establishes a franchise to which all those in receipt are participants by virtue of availing themselves of any of the following "benefits", property, or consideration:
 - 1.1. The use of any information from, to, or about the Submitter.
 - 1.2. Receiving temporary use, custody, and control of any and all monies withheld by anyone from my earnings and paid to the ultimately to the government. I am a man or woman or entity that is a "nonresident" but not "alien" not engaged in the "trade or business" franchise with no earnings from the "United States" and who never consented to withholding. As such, all such withholdings are under protest, under duress, are the product of constructive FRAUD on the part of the government, and are unlawfully withheld and paid. FRAUD has occurred because this franchise makes all statements of the recipient and/or government factual and material relating to tax reporting and withholding, and they are false. These monies may therefore not lawfully be retained either by you or the government without you being guilty of money laundering and being an accessory after the fact. I don't have to become a privileged franchisee called a "taxpayer" or pursue a statutory "refund" in order to get these monies back, because they are laundered monies resulting from CRIMINAL

¹ See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>
² See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>
³ See, for instance, U.S. Constitution Article IV, Section 2.
⁴ See <http://www4.law.cornell.edu/uscode/48/>

RACKETEERING, EXTORTION, and FRAUD that are due back WITHOUT even requesting them back.

"A claim against the United States is a right to demand money from the United States. ⁵ Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. ⁶ The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. ⁷ If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party."⁸

[American Jurisprudence 2d, United States, §45]

"When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit.

[90 Ct.Cl. at 613, 31 F.Supp. at 769."](#)

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

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

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

- 1.3. Making any demands upon the valuable private time or resources of the Submitter.
- 1.4. Adversely affecting constitutionally protected rights of the Submitter.
- 1.5. Treating submitter as a "citizen", "resident", or domiciliary under any federal law or moving his identity to the District of Columbia under any franchise agreement, such as that codified at 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39).
- 1.6. Engaging in any kind of commercial relationship with Submitter, which thereby causes an implied surrender of sovereign, official, and judicial immunity of the Recipient in relation to the Submitter pursuant to [28 U.S.C. §1605](#).

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

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

2. This franchise agreement operates the same as the federal government's "trade or business" franchise and Submitter is entitled to equal protection and equal treatment:
 - 2.1. The agreement operates as a "quasi-contract", like the income tax itself. See *Milwaukee v. White*, [296 U.S. 268](#) (1935).
 - 2.2. Consent to the franchise agreement codified in I.R.C. Subtitle A is based upon unsigned, hearsay third party evidence called an "information return" (W-2, 1042-S, 1098, and 1099) that is usually false because the subject is not engaged in the "public office" franchise and receives no "benefits" thereby. In the case of my/this franchise, such third party hearsay reports consist of this correspondence and all administrative correspondence sent by you to me as well as legal pleadings filed in this case containing licensed information about me or relating to commercial/tax transactions, such as my name, address, facts about my conduct, or information illegally seized from a place outside of federal territory.
 - 2.3. Using government property called a "Social Security Number" or "Taxpayer Identification Number" in association with someone, which 20 CFR §422.103(d) identifies as property of the Social Security Administration and NOT the user, constitutes constructive consent by the person so associated to the terms of the franchise agreement. In that sense, associating the subject with specific information owned by another in the form of a number acts as a prima facie license number to engage in the franchise. In the case of MY franchise, information about me is MY PROPERTY and use of this licensed information makes those using or abusing it into my officers and agents. In law, all rights are "property", and the Fourth Amendment protects my right to privacy and thereby makes all information about me into "property" which I have a right to exclusive use and control over as "property".
 - 2.4. The government's "trade or business" franchise confers a "benefit", which is a reduced or graduated rate of tax under [I.R.C. §1](#), earned income credit under [I.R.C. §32](#), and "trade or business" deductions under [I.R.C. §162](#). Likewise, my/this franchise confers a similar "benefit", which is the right to invade my privacy, engage in commercial relationships with me, and impose duties upon me by abusing a legal system against me that otherwise has no jurisdiction over me as a person not domiciled on federal territory.
 - 2.5. The franchise is based on an "activity", which is that of a "public office" in the U.S. government ([I.R.C. §7701\(a\)\(26\)](#)). The result is agency on behalf of the government by the de facto licensee. Likewise, my franchise agreement also creates agency and fiduciary duty on your part towards me as a private person, which I describe as a "private office" representing my wishes as documented herein.
3. The government's "trade or business" franchise establishes an excise tax or fee or penalty that regulates the conduct of those engaged in the activity. Likewise, my/this franchise documented here imposes a tax or fee upon the Recipient of this notice as a private person and not a "public officer" and that fee is all the tax and penalty liability assessed against the Submitter for the periods subject to collection enforcement PLUS \$1,000 per hour and \$100,000 per correspondence you send to me by the Recipient that requires me to respond.

⁵ *United States ex rel. Angarica v Bayard*, 127 US 251, 32 L Ed 159, 8 S Ct 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); *Hobbs v McLean*, 117 US 567, 29 L Ed 940, 6 S Ct 870; *Manning v Leighton*, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by *Button's Estate v Anderson*, 112 Vt 531, 28 A2d 404, 143 ALR 195).

⁶ *Blagge v Balch*, 162 US 439, 40 L Ed 1032, 16 S Ct 853.

⁷ *Wilson v Shaw*, 204 US 24, 51 L Ed 351, 27 S Ct 233.

⁸ *Bull v United States*, 295 U.S 247, 79 L Ed 1421, 55 S Ct 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; *United States v State Bank*, 96 US 30, 96 Otto 30, 24 L Ed 647.

OBLIGATIONS UPON THE RECIPIENT UNDER THIS FRANCHISE AGREEMENT: In consideration of the valuable “benefits” received by virtue of this franchise, Recipient unconditionally consents to all the following:

1. **Power of Attorney to Execute IRS Form 56:** Recipient consents to allow the Submitter of this form to submit [IRS Form 56](#) on their behalf and under power of attorney, making the Recipient liable and surety for all debts or obligations created by the unauthorized use, or abuse of information about him in the possession of Recipient or his/her agents or assigns, including any attempts to use such information for a commercial or governmental purpose. This will make the Recipient into the target for all collection notices directed at the “public office” fraudulently created by the duress, coercion, and unlawful actions of the Recipient of this notice. Recipient waives any right to disclaim liability for the [Form 56](#) so filed and agrees NOT to file a Form 56 making Submitter of this Notice liable for any of the taxes, debts, or other obligations that arise out of this correspondence, any of the attachments, or any of the alleged obligations that might arise out of the franchise established herein. If Recipient files a Form 56 to remove responsibility for his unlawful actions, he agrees to reimburse Submitter for TWICE any monetary damages or injuries sustained by filing such a form.
2. **Power of Attorney to Execute IRS Form 8822:** Recipient consents to allow the Submitter of complete an IRS Form 8822 changing the address to his/her/its address, making the Recipient liable and surety for collection notices and actions in connection with any tax liabilities that may be enforced against the Submitter as a consequence of reports, actions, or omissions filed against Submitter by Recipient. This will make the Recipient into the target for all collection notices directed at the “public office” fraudulently created by the duress, coercion, and unlawful actions of the Recipient of this notice. Recipient waives any right to disclaim liability for the [Form 8822](#) so filed and agrees NOT to file a Form 8822 making Submitter of this Notice liable for any of the taxes, debts, or other obligations that arise out of this correspondence, any of the attachments, or any of the alleged obligations that might arise out of the franchise established herein. If Recipient files a Form 8822 to remove responsibility for his unlawful actions, he agrees to reimburse Submitter for TWICE any monetary damages or injuries sustained by filing such a form.
3. **Legal process:** Recipient consents to:
 - 3.1. Provide a copy of their passport and driver license and dwelling place on all correspondence with Submitter and when requested by Submitter in order to effect proper service of process.
 - 3.2. Receive service of legal process by U.S.P.S. Certified Mail instead or regular mail instead of personally.
 - 3.3. Be treated as a “resident” within whatever court, tribunal, or district that Submitter files suit in against him.
 - 3.4. Accept, pay, and not remove from county records private contractual liens upon his real property, wherever situated when filed by Submitter in order to enforce this agreement. These private contractual liens shall be filed by Submitter under power of attorney as against the Recipient.
 - 3.5. Accept, pay, and not remove UCC contractual liens against the chattel property of Recipient in order to enforce this agreement. These secured transactions shall be filed by Submitter under power of attorney as against the Recipient.
4. **All Statements Made by Recipient are Material, Factual, Truthful, and Actionable Under Penalty of Perjury:** Pursuant to [18 U.S.C. §1001](#), Materiality, the Recipient of this form agrees to take complete, private, personal, and exclusive responsibility for the truthfulness and accuracy of the entire content of any correspondence sent by him or her or his or her employer as true, correct, and complete UNDER PENALTY OF PERJURY. This provision thereby circumvents the disclaimer found on the IRS website and makes it of no effect: IRM 4.10.7.2.8. The Recipient of this form as a private person, by virtue of accepting the “benefits” of this franchise, instead agrees to exercise their right to contract under this franchise agreement as a means to make their employer, the IRS, IRRELEVANT and agrees that all correspondence from them or their employer becomes their exclusive, personal, and private responsibility under this contract. This will prevent judicial tribunals from protecting and rewarding IRS agents and those representing the government such as “withholding agents” from telling lies or untruths to those they are supposed to have a fiduciary duty to help and protect the rights of. Your “trade or business” franchise turns me into a “public officer” without my consent, and likewise, my franchise changes YOU from a public officer into a private individual so you can be sued and have to take personal responsibility for your actions and cannot claim immunity of any kind. What is good for the goose is good for the gander.
5. **Use of Information About Submitter:** Any unauthorized use and especially commercial use of information pertaining to the Submitter and contained on this form, any attached form, or any information previously submitted to the government is subject to a \$100,000 penalty per incident plus any tax or penalty liability that might result from the unauthorized use of said information. Authority to store or use all such information for any purpose MUST be procured in a signed writing from the Submitter or it does not exist. Unauthorized uses include:
 - 5.1. Mailing any kind of notices other than abatement notices.
 - 5.2. Performing tax or penalty assessment with the information.
 - 5.3. Conveying any benefit to the Submitter that might make him/her/it subject to any type of government franchise, license, or “public right”, including but not limited to the following:
 - 5.3.1. A graduated or reduced rate of tax pursuant to [26 U.S.C. §1](#).
 - 5.3.2. Earned income credits pursuant to [26 U.S.C. §32](#).
 - 5.3.3. “[Trade or Business](#)” deductions pursuant to [26 U.S.C. §162](#). I am NOT engaged and never have voluntarily engaged in a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
 - 5.3.4. Treaty benefits under an income tax treaty with a foreign country.
 - 5.3.5. Any benefit, privilege, or immunity conferred by any provision within the Internal Revenue Code.
 - 5.3.6. A refund pursuant to any provision within the Internal Revenue Code. There is no provision within the Internal Revenue Code that authorizes refunds of unlawfully withheld taxes or taxes paid under protest of “nontaxpayers” who are not subject to the Internal Revenue Code. All monies paid to the government have been paid ILLEGALLY and UNDER PROTEST and therefore are not as “taxes”. These unlawfully collected monies are therefore due back NOT because of any provision within the Internal Revenue Code, but ONLY under principles of justice and equity. It is NOT a “privilege” or “franchise” or “public right” to expect the government to RETURN money that was UNLAWFULLY STOLEN and sent to the government and which the government is not lawfully entitled to hold as the “transferee” or “fiduciary” over other people’s money. Keeping such proceeds would cause the government to be engaging in criminal money laundering and make the government into a protection racket rather than a protector.

“A claim against the United States is a right to demand money from the United States.”⁹ Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.¹⁰ The general rule of non-liability of the United

⁹ United States ex rel. Angarica v Bayard, 127 US 251, 32 L Ed 159, 8 S Ct 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v McLean, 117 US 567, 29 L Ed 940, 6 S Ct 870; Manning v Leighton, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v Anderson, 112 Vt 531, 28 A2d 404, 143 ALR 195).

¹⁰ Blagge v Balch, 162 US 439, 40 L Ed 1032, 16 S Ct 853.

States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property.¹¹ If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.¹²
[American Jurisprudence 2d, United States, §45]

- 5.3.7. An "election" to be treated as a "resident alien" and obtain a reduced tax liability pursuant to [26 U.S.C. § 7701\(b\)\(4\)\(B\)](#), or [6013\(g\)](#) or (h).
- 5.4. Initiating civil or criminal litigation against the Submitter.
- 5.5. Associating the Submitter with any federally issued identifying number, including but not limited to Social Security Numbers as described in 20 CFR §422.103(d), Taxpayer Identification Numbers as described in [26 U.S.C. §6109](#), or Employer Identifying Numbers as described in [26 U.S.C. §6109](#). Submitter does not consent to take custody of these forms of public property, which 20 CFR §422.103(d) says belongs to the government and not Submitter. This would represent compelled association in violation of the First Amendment and involuntary servitude in violation of the Thirteenth Amendment. Recipient is reminded that Submitter does not possess, voluntarily use, nor have a Social Security Number or Taxpayer Identification Number and never lawfully requested one.
6. Other Terms and Conditions: Recipient consents to:
- 6.1. Abide by this agreement in its entirety: and..
- 6.2. Be subject to all future published versions of this form without notice by Submitter or SEDM when or if they become available.
- 6.3. Delegate exclusive authority to Submitter to declare and determine whether any government franchise or private law to which Submitter is alleged to be a party is in fact a "benefit". If Submitter deems that it is not, no provision of the specific franchise may or shall lawfully be enforced against him or her. Such franchises include Social Security, income taxes, Medicare, unemployment compensation, welfare, etc.
- 6.4. Waive official, judicial, and sovereign immunity as a defense against any litigation initiated by or involving the Submitter.
- 6.5. Waive the right under [28 U.S.C. §2679\(d\)](#) to have the United States government or the U.S. Attorney substitute itself on your behalf as an agent of the government in any litigation involving both you and the Submitter, and instead defend the case personally and out of your own funds.
- 6.6. Waive the right of reimbursement from the Secretary of the Treasury for any judgments against Recipient by the Submitter pursuant to [26 U.S.C. §7423](#).
- 6.7. Become the substitute defendant and person exclusively responsible for all penalty and tax assessments, or court judgments instituted against Submitter using said information and evidence.
- 6.8. Stipulate to admit into evidence all information and attachments submitted to the government by the Submitter in any civil or criminal dispute arising between the Submitter and either the recipient or the entity he or she works for pursuant to [Fed.R.Civ.P. 19](#) and the [Federal Rules of Criminal Procedure](#). This information must also be presented to any and all grand juries that might convene about the Submitter which are initiated by either the Recipient or his or her employer.
- 6.9. Grant the Submitter witness immunity pursuant to [18 U.S.C. §6002](#).
- 6.10. Grant the Submitter discretion to modify, amend, or add any provision he or she sees fit to this agreement at any time without notice to the Recipient, just like the government does with its franchise.

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

- 6.11. Grant the SAME sovereign immunity to the Submitter as the government asserts in any litigation between either the recipient or the government and the Submitter pursuant to the Foreign Sovereign Immunities Act, [28 U.S.C. §1603](#) et seq.
- 6.12. Produce evidence of consent to the surrender of the rights conveyed *in writing* with the signature of the Submitter to any and all franchises or contracts sought to be enforced by the Recipient as against the Submitter and to dismiss all legal actions where this requirement is not met.
- 6.13. Respect all the provisions and constraints of the following two documents submitted previously to the recipient and the government. Proof of service upon the government is available upon request:
- 6.13.1. Legal Notice of Change of Citizenship/Domicile and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>
- 6.13.2. Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

SECTION 9: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God the Father 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 #13.007
<http://sedm.org/Forms/FormIndex.htm>
3. Under the terms of the [Holy Bible Trust Indenture](#), Submitter has NO DELEGATED AUTHORITY:
- 3.1. To accept or consent to any duties or obligations toward, pay any monies to, or render any property or consideration to any government ruler, king, agent, or representative other than God's government on earth beyond that described herein. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

"You shall have no other gods [including government, laws, or judges] before Me.

*"You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth: **you shall not bow down to them nor serve [obey] them.** For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.*
[Exodus 20:3-6, Bible, NKJV]

¹¹ Wilson v Shaw, 204 US 24, 51 L Ed 351, 27 S Ct 233.

¹² Bull v United States, 295 US 247, 79 L Ed 1421, 55 S Ct 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v State Bank, 96 US 30, 96 Otto 30, 24 L Ed 647.

"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", instrumentality, 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 vain judge, ruler, or man. See section 2.1 in the above document and Luke 16:13.

"Away with you, Satan! For it is written, You shall worship the Lord your God, and Him ONLY [NOT the government!] you shall serve [with your labor or your earnings from labor]."
[Jesus in [Matt. 4:10](#), Bible, NKJV]

"You were bought at a price: do not become slaves of men [and remember that governments are made up exclusively of men]."
[\[1 Cor. 7:23\]](#), Bible, NKJV]

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 that impose any duties upon the Submitter or convey any rights to the government or the Recipient of this form beyond those described herein 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 or agreements 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/her 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)]

SECTION 10: AFFIRMATION APPLYING TO THIS AND ALL OTHER PLEADINGS BY SUBMITTER IN THIS ACTION

(The following Affirmation verifies everything said in this and every other pleading, petition, or motion made by the Submitter in this action)

I declare under penalty of perjury under the laws of the Republic where I temporarily occupy but do not maintain a "domicile" or "residence" and from without the "United States" defined in [28 U.S.C. §1603\(c\)](#), [26 U.S.C. §7408\(d\)](#), and [26 U.S.C. §7701\(a\)\(9\)](#) and (10) and only when litigated under the following conditions that the facts, exhibits, and statements made by in this and the attached pleading me are true, correct, and complete to the best of my knowledge and ability in accordance with [28 U.S.C. §1746\(1\)](#).

1. Jury trial in a court of a state of the Union and not a federal court.
2. Constitutional diversity of citizenship under [U.S. Constitution Article III, Section 2](#) but NOT statutory diversity pursuant to [28 U.S.C. §1332\(a\)\(2\)](#).
3. No jurist or judge may be a statutory "U.S. citizen" under [8 U.S.C. §1401](#), a "taxpayer" under [26 U.S.C. §7701\(a\)\(14\)](#), or be in receipt of any federal financial or other privilege, benefit, or employment, nor maintain a domicile on federal territory in order to avoid violating [18 U.S.C. §597](#) and [28 U.S.C. §455](#). Such persons would NOT be my "peers", but my mortal socialist enemies.
4. The common law of the state of the Union and no federal law or act of Congress or the [Internal Revenue Code](#) are the rules of decision, as required [Fed.R.Civ.P. Rule 17\(b\)](#), [28 U.S.C. §1652](#), and [Erie RR v. Tompkins, 304 U.S. 64 \(1938\)](#).
5. Any judge who receives retirement or employment benefits derived from Subtitle A of the I.R.C. recuse himself in judging the law and defer to the jury to judge both the facts and the law, as required under [18 U.S.C. §208](#), [28 U.S.C. §144](#), and [28 U.S.C. §455](#).
6. All of the pleadings, exhibits, and statements made, including those about the law, are admitted into evidence and subject to examination by the jury and/or fact finder.
7. None of the pleadings in the case are sealed or unpublished so as to cover up government wrongdoing or otherwise obstruct justice.
8. The signator is not censored or restricted by the judge in what he can say to the jury during the trial.
9. Submitter is treated as a "foreign sovereign" under the [Foreign Sovereign Immunities Act, 28 U.S.C. §1602 through 1611](#).
10. Submitter is not treated as a "person" under [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#), which is defined as an officer of a corporation or partnership who has a fiduciary duty to the public as a "public officer". See: <http://sedm.org/Forms/MemLaw/WhyThiefOrEmployee.pdf>
<http://sedm.org/Forms/Affidavits/AffCorpDenial.pdf>
11. Submitter is not treated as an "individual", which is defined in [5 U.S.C. §552a\(a\)\(2\)](#) as a "U.S. Citizen" under [8 U.S.C. §1401](#) or a permanent resident, who collectively are domiciliaries of the "United States", which is defined as the "District of Columbia" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and is not extended elsewhere in the code to include states of the Union.
12. If the I.R.C. Subtitle A, which is private law, a "public right", a franchise, and a "statutory privilege" that only applies to those who consent explicitly or implicitly, is cited by the opponent against the Submitter, then the opponent must provide written proof of informed consent by the Submitter to the terms of the private law being cited. This is a fulfillment of the requirement that when jurisdiction is challenged, proof of jurisdiction must appear on the record. Otherwise, the private law must be removed from evidence of a liability or obligation.

"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."

[Brady v. U.S., 397 U.S. 742 (1970)]

Non-acceptance of this affirmation or refusal to admit all evidence attached to this pleading into the record by the Court shall constitute evidence of duress upon the Submitter. This affirmation is an extension of my right to contract guaranteed under [Article 1, Section 10](#) of the United States Constitution and may not be interfered with by any court of a State of the Union or of the United States.

17. Submitter signature:	_____ Signature	18. Date signed:	
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SECTION 7: FREE REFERENCES WHICH CONFIRM THIS SUBMISSION

Assessments: http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm	Family Guardian-Taxation page: http://famguardian.org/Subjects/Taxes/taxes.htm
Master File Decoding: http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm	Liberty University: http://sedm.org/LibertyU/LibertyU.htm
Litigation Tools Page: http://sedm.org/Litigation/LitIndex.htm	Great IRS Hoax book: http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm