

1 **Sovereignty Education and Defense Ministry (SEDM)**
2 **Fellowship Member Agreement**
3 **Version 1.41, 10/29/08**

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

10 **1 General provisions**

11 Comes now, _____ (print your FULL legal birthname legibly), who desires to join the fellowship and
12 the ministry of Sovereignty Education and Defense Ministry (SEDM). In consideration of the valuable information offered by the Ministry, I declare my
13 consent to abide unconditionally with this agreement by any one or more of the following means:

- 14 1. Signing this Member Agreement and faxing or mailing it to the Ministry.
15 2. Signing up for our [Member Subscriptions](#) or availing yourself of any of its benefits.
16 3. Downloading any of the free materials or information available on the SEDM website at <http://sedm.org>.
17 4. Making a donation to the ministry.
18 5. Participating in the Ministry as a volunteer or agent.
19 6. Signing up to be part of our Member Forums.
20 7. Submitting or sending any of the materials appearing on this website to any third party in any administrative or legal matter, and especially one
21 involving any Member or Officer of this ministry.
22 8. Using any of the materials or output of services available through this website as evidence in any legal or administrative enforcement proceeding.

23 **1.1 My status and standing**

24 In joining the ministry by the above means, I declare that:

- 25 1. I believe in God.
26 2. I put service to God and His Laws (in his Holy book) above either self or man or government.
27 3. I consider justice and truth more important than personal profit or material wealth or personal security.
28 4. I am not a "tax protester", a "tax denier", or "tax defier", but rather a crime fighter who seeks to enforce the law and preserve the requirement for
29 express, written, fully informed consent of the governed that is the origin of all of the just authority of government according to the Declaration of
30 Independence.

31 *Consensus facit legem.*

32 *Consent makes the law. A contract [or civil law] is a law between the parties, which can acquire force only by*
33 *consent.*

34 *[Bouvier's Maxims of Law, 1856 ;*

35 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

- 36 5. I am NOT ANTI-government, but rather pro SELF-government under the authority of only God's laws. I regard this as an essential element of my
37 religious practices and beliefs.
38 6. I am a human being and not a legal "person" whose legal "domicile" is either within a de jure state of the Union and outside of federal territory, or
39 within the Kingdom of Heaven on earth. My King, my Savior, my Lawgiver, my Judge, and my ONLY protector is Jesus Christ and not any vain man
40 or earthly government. I may not bow down to nor serve any other false gods, including governments, because this is idolatry. See the link and quote
41 below for the reasons why this is:

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

43 *"You shall have no other gods [including Kings or government] before Me. You shall not make for yourself a*
44 *carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the*
45 *water under the earth; you shall not bow down or serve them [governments or Kings]. For I, the Lord your God,*
46 *am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those*
47 *who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments."*
48 *[Exodus 20:3-6, Bible, NKVJ]*

- 49 7. I am a "[nonresident](#)" but not an "alien" as described in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) and a "transient foreigner" on the earth. See:
50 <http://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm>
51 8. I am a "[stateless person](#)" within the meaning of [28 U.S.C. §1332\(a\)](#) immune from the jurisdiction of the [federal courts, which are all Article IV,](#)
52 [legislative, territorial courts.](#)
53 9. I am NOT:
54 9.1. A "[U.S. Citizen](#)" as defined by the Federal Government in [8 U.S.C. §1401](#) who is domiciled on federal territory.
55 9.2. The "citizen of the United States" described in 26 CFR §1.6012-1(a), who has a requirement to file a federal income tax return. The "United
56 States" described therein is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and includes no de jure state of the Union.
57 9.3. A "[resident](#)" as defined by the Federal Government under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). All "residents" are "aliens" in the I.R.C., and I am not an
58 "alien" and neither is a "nonresident alien" an alien.

- 9.4. A "U.S. Person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
- 9.5. A "nonresident alien individual" with any earnings from within the "United States" or "effectively connected with a trade or business" in the United States" as described in [26 U.S.C. §871](#).
- 9.6. An "individual" as defined in 26 CFR §1.1441-1(c)(3) or a "nonresident alien individual" as defined in 26 CFR §1.1441-1(c)(3)(ii). All "individuals" are aliens and those who are "non-citizen nationals" as described in [8 U.S.C. §§1101\(a\)\(21\)](#) and [1452](#) are not "aliens".
- 9.7. Federal "employee" as defined in [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#).
- 9.8. A person with any contracts in place, agency, or fiduciary duty with the federal government. Such contracts include but are not limited to the W-4, 1040, or SS-5 federal forms.
- 9.9. A "customer" or a "client", but rather a "Member". God is the only "customer" in the ministry and we all serve, worship, and subsidize ONLY Him and not any vain man or creation of men called "government".

Instead, my earnings and all of my property is a "foreign estate" as described in [26 U.S.C. §7701\(a\)\(31\)](#) and not subject to the jurisdiction of the Internal Revenue Code. I am a Secured Party to the Constitution as I do not live within the exclusive or general jurisdiction of the Federal Government but temporarily occupy (not "reside" or "inhabit" within) the 50 states of the Union. As such, the [Special Law](#) found in [Title 26](#) does not apply to me, which is confirmed by the Legislative Intent of the [16th Amendment](#). See the [Great IRS Hoax, Form #11.302](#), Sections 4.11 through 4.11.13 and 5.2.14 for overwhelming evidence supporting this firm conviction of mine.

- 10. I am a reasonable, responsible, patriotic, and open-minded human being but not "individual" or "person", who, like the ministry, simply wants an honest and accountable government that diligently obeys and respects the [Constitution](#), enacted positive law, and does *not* try to enforce that which is not enacted positive law. Every American expects and deserves a government that respects the requirement for "consent" in every interaction between it and its inhabitants, including in the area of taxation (see Form #05.002). The reason is that the Declaration of Independence says that all just powers of government are based on the "consent of the governed". Where there is no explicit, written, informed consent, there is no authority and nothing but tyranny and injustice. Because it is *not* respecting these limits on its authority, then I cannot and will not subsidize or condone or aid any efforts which would conflict with these objectives with my earnings or my labor or my tacit consent or obedience:

"If money is wanted by Rulers who have in any manner oppressed the people, they may retain it until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility."
 [Continental Congress, 1774; Am. Pol., 233; [Journals of the Continental Congress, October 26, 1774](#)]

I understand that it is the policy of the ministry not to provide legal advice or representation, but instead to teach and empower the sovereign people themselves to manage their own legal affairs without the involvement of either the ministry or a corrupted legal profession.

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

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

1.2 Purpose of Joining

The main reasons I am involving the ministry is to:

- 1. Mature and strengthen my religious faith.
- 2. Learn how to research, explain, and enforce the law, and thereby to become a better citizen in whatever jurisdiction I am situated.

"One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination."
 [[Prov. 28:9](#), Bible, NKJV]

*"This **Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it**. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the Lord your God is with you wherever you go."*

[[Joshua 1:8-9](#), Bible, NKJV,
 IMPLICATION: If you aren't reading and trying to obey God's law daily, then you're not doing God's will and you will not prosper]

"But this crowd that does not know [and quote and follow and use] the law is accursed."
 [[John 7:49](#), Bible, NKJV]

"Salvation is far from the wicked, For they do not seek Your [God's] statutes."
 [[Psalms 119:155](#), Bible, NKJV]

"Every man is supposed to know the law. A party who makes a contract [or enters into a franchise, which is also a contract] with an officer [of the 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)]

3. Enhance my relationship to the Creator by learning and obeying His Holy Laws and bringing myself into complete submission exclusively to His will in every area of my life.
4. Seek education and help in disconnecting completely from all government “benefits”, privileges, franchises, contracts, licenses, and identifying numbers in order that I can avoid violating the commandments found in Matt. 6:24 and Luke 16:13 not to serve two masters: God and mammon, meaning government. This will ensure that I serve ONLY one sovereign, who is God. For details, see:

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

5. Help me get educated about my God-given rights and how to defend them. The main reason I have to take personal responsibility for defending my rights in this way is because government has refused its duty under the Constitution to do so. Therefore, the Master must do what the servant is maliciously unwilling to do. Below are what a few prominent authorities say about the virtues of education, and the Constitutionally protected Free Assembly which it is based upon:

“Only the educated are free.”
 [Epicetus, Discourses]

“Knowledge will forever govern ignorance, and people who mean to be their own governors, must arm themselves with the power which knowledge gives.”
 [James Madison]

“...the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, as jurists and voters and active citizens, to expose and punish evil in our government]”
 [Whitney v. California, 274 U.S. 357 (1927)]

*“The American people have always regarded education and acquisition of knowledge as matters of supreme importance which should be diligently promoted [in order to maintain and protect their liberty]. The Ordinance of 1787 declares: **‘Religion, morality and knowledge being necessary to good government and the happiness [and liberty] of mankind, schools and the means of education shall forever be encouraged.’**”
 [Meyer v. State of Nebraska, 262 U.S. 390 (1923)]*

“And thou shalt teach them ordinances and laws [of both God and man], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do.”
 [Exodus 18:20, Bible, NKJV]

“My [God’s] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it].” [Hosea 4:6, Bible, NKJV]

I certify that my motivations and reasons for joining the ministry are spiritual, moral, political, and legal, and in NO WAY financial or commercial. Jesus did not have commercial motivations and neither do I. Jesus said Matt. 6:21 and Luke 12:34 that where a man’s treasure is, there his heart will be also, and my treasure isn’t on this Earth and isn’t found in any government “benefit” or commercial franchise. I do not seek prosperity in joining this ministry, but simply to be LEFT ALONE so that I can govern and support myself and my family and loved ones without any external involvement or interference from any man or vain government of men.

*“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**”
 [Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]*

“With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.”
 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

I shouldn’t have to bribe a government “protection racket” or become a customer of government protection called a "resident", "citizen", or "inhabitant" to earn or deserve the right to simply be left alone, and it costs the government NOTHING to leave me alone. My rights attach to the land I stand on and not my status anyway.

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

It’s unconstitutional to convert Constitutional rights into “privileges” anyway, and the only place such a conversion can lawfully occur is on federal territory not protected by the Constitution and where rights don’t exist. Otherwise, the Declaration of Independence says my Constitutional rights are “inalienable”, which means they are incapable of being sold, exchanged, transferred, or bargained away in relation to a REAL, de jure government by ANY means, including through any government franchise. A lawful de jure government cannot be established SOLELY to protect PRIVATE rights and at the same time:

1. Make a business or franchise out of DESTROYING, taxing, regulating, and compromising rights and enticing people to surrender those same inalienable rights. See [Government Instituted Slavery Using Franchises, Form #05.030](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
2. Refuse to protect or even recognize the existence of private rights. This includes:
 - 2.1. Prejudicially presuming that there are no private rights because everyone is the subject of statutory civil law. All statutory civil law regulates GOVERNMENT conduct, not private conduct. See [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.2. Compelling people to engage in public franchises by forcing them to use Social Security Numbers. See [Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.3. Presuming that all those interacting with the government are officers and employees of the government called “persons”, “U.S. citizens” or “U.S. residents”, “individuals”, “taxpayers” (under the income tax franchise), “motorists” (under the drivers license franchise), “spouses” (under the marriage license Franchise), etc. The First Amendment protects our right NOT to contract or associate with such statuses and to choose any status that we want and be PROTECTED in that choice from the adverse and injurious presumptions of others. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.
 - 2.5. Refusing to prosecute those who submit false information returns against people NOT engaged in public offices within the government in the District of Columbia. See [Correcting Erroneous Information Returns, Form #04.001](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
3. Refuse to recognize anyone’s right and choice not to engage in franchises such as a “trade or business” or to quit any franchise they may have unknowingly signed up for.
 - 3.1. Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can’t quit. For instance, Social Security Administration hides the form for quitting Social Security and tells people they aren’t allowed to quit. This is SLAVERY in violation of the Thirteenth Amendment.
 - 3.2. Offering “exempt” status on tax forms but refusing to provide or even recognize a “not subject” or “nontaxpayer” option. These two statuses are completely different and mutually exclusive. See [Flawed Tax Arguments to Avoid, Form #08.004](http://sedm.org/Forms/FormIndex.htm), Section 6.10, <http://sedm.org/Forms/FormIndex.htm>.
 - 3.3. Refusing to file corrected information returns that zero out false reports of third parties, interfering with their filing, or not providing a form that the VICTIM, rather than the filer can use, to correct them. See [Correcting Erroneous Information Returns, Form #04.001](http://sedm.org/Forms/FormIndex.htm), <http://sedm.org/Forms/FormIndex.htm>.
 - 3.4. Refusing to provide a definition of “trade or business” in their publication that would warn most Americans that they not only aren’t involved in it, but are committing a CRIME to get involved in it in violation of [18 U.S.C. §912](http://www.uscourts.gov).
4. Deprive people of a remedy for the protection of private rights by turning all courts into franchise/property courts in the Legislative Branch instead of the Judicial Branch, such as Traffic Court, Family Court, Tax Court, and all federal District and Circuit Courts. See: [What Happened to Justice?, Form #06.012](http://sedm.org/Forms/FormIndex.htm); <http://sedm.org/Forms/FormIndex.htm>. This forces people to fraudulently declare themselves a privileged franchisee such as a “taxpayer” before they can get a remedy. See Tax Court Rule 13(a), which says that only “taxpayers” can petition Tax Court.

REAL de jure Judges cannot serve two masters, Justice and Money/Mammon, without having a conflict of interest and converting the Public Trust into a Sham Trust. Anyone who therefore claims the authority to use franchises to entice me to surrender or destroy the private rights which all just government were established ONLY to protect cannot lawfully or truthfully claim to be a “government” and is simply a [de facto private corporation](http://www.uscourts.gov), a usurper, and a tyrant pretending to be a government. See:

[De Facto Government Scam, Form #05.043](http://sedm.org/Forms/FormIndex.htm); <http://sedm.org/Forms/FormIndex.htm>

My motives are not commercial, but ANTI-commercial. Black’s Law Dictionary defines “commerce” as intercourse, and [God’s delegation of authority order and law forbids me](http://www.uscourts.gov) to fornicate or do business with, or contract with, or make or receive payments from any government, ruler, king, or potentate.

"And I heard another voice from heaven [God] saying, 'Come out of her [Babylon the Great Harlot, a democratic, rather than republican, state full of socialist non-believers], my people [Christians], lest you share in her sins, and lest you receive of her plagues.'" [Revelation 18:4, Bible, NKJV]

Since the love of money is the root of all evil (1 Tim. 6:9-10), then the only thing that commercial motivations can do is bring evil into the ministry and I am joining the ministry to AVOID and prevent evil, not to seek evil.

***"For the love of money [and even government "benefits", which are payments] is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows. But thou, O man of God, flee these things; and follow after righteousness, godliness, faith, love, patience, meekness. Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good profession before many witnesses."** [1 Timothy 6:5-12, Bible, NKJV]*

"Getting treasures by a lying tongue is the fleeting fantasy of those who seek death." [Prov. 21:6, Bible, NKJV]

1.3 Obligations of Membership

"And for the support of this Declaration, with a firm reliance on the protection of divine Providence, we mutually pledge to each other our Lives, our Fortunes and our sacred Honor." [Declaration of Independence]

The only thing I will use the materials, education, or information for that are provided by the ministry is to worship, serve, and glorify my Creator above every man, ruler, law, or government and to Petition the Government for a Redress of Grievances of wrongs against my life, liberty, property, and family that violate either the Creator’s Sovereign Laws or man’s laws. This is an exercise of my religious faith and my right to Petition the Government that is protected by the First Amendment to the Constitution of the United States of America. This is a lawful purpose so that it can never be said that either I nor the ministry are engaging in unlawful activity subject to any penalty or other unconstitutional “[Bill of Attainder](http://www.uscourts.gov)”. Consistent with this goal:

1. I agree to follow the following procedure for restoring and defending my sovereign status:

Path to Freedom, Form #09.015

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

2. I will not bring reproach upon this ministry by using any ministry materials or services for commercial or financial reasons. Instead, I will consistently describe my motivations as being exclusively spiritual, moral, legal, and religious. For instance, I will not use ministry materials or services in connection with any of the following:

2.1. Mortgage cancellation.

2.2. Debt cancellation.

2.3. Bills of exchange used in paying off tax debts.

2.4. 1099OIDs.

2.5. Using the "straw man" commercially to benefit anyone but its owner, which is the government. The "straw man" is a creation of and property of the government, and I acknowledge that it is stealing from the government to use their property, which is public property, for my own private benefit. I seek to abandon the straw man, not hijack him to steal from the government. See:

Proof That There Is a "Straw Man", Form #05.042

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

For the reasons for all the above, see: *Policy Document: UCC Redemption*, Form #08.002; <http://sedm.org/Forms/FormIndex.htm>.

3. I agree and commit to diligently educate myself by regularly reading and studying God's word.

4. I agree to regularly study, learn, and obey man's law and to use that knowledge to ensure that our public servants remain accountable to us, who are the true sovereigns and "governing authorities" within our system of [Republican government](#). I will do this by reading the [Great IRS Hoax, Form #11.302](#) and other free sources of enacted law and judicial precedent. The purpose of reading these materials is so that I can learn how to love my neighbor out of obedience to the last six commandments of the ten commandments.

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."

[*Boyd v. State of Nebraska*, [143 U.S. 135](#) (1892)]

5. I agree to help educate all the people I know and come in contact with who believe in God about everything that I learn by reading the above documents and participating in the ministry.

6. I agree and commit to defend the credibility and integrity of the fellowship and ministry and every member by promptly contacting the ministry in writing via the Contact Us page if or when I find anything that is either erroneous or inconsistent with the law when or if I find it so that it may be promptly corrected. If I don't, and if I am a government employee, officer, or agent, then I become a Member in Bad Standing.

7. I accept my share of the obligation to financially support this religious ministry through free will offerings so that we as a fellowship may continue to glorify and serve the Lord by setting the captives everywhere free from slavery to sin using the Truth by giving them education and tools to defend the sovereignty that comes only from God.

8. I will speak and act in a manner consistent with all the policy documents published by the ministry in section 1.8 of the Forms/Pubs page (<http://sedm.org/Forms/FormIndex.htm>).

I understand that if I am ever to achieve the status of being able to defend the sovereignty that God gave me when He created me, then I must be willing and able to:

1. Educate myself as education is primary to understanding the law regarding the federal income tax.

2. Refuse to accept the vain and self-serving edicts of a judge or lawyer [who in most cases have illegal conflicts of interest in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#)] to tell me what the law says, but instead to read it for myself and reach my own conclusions.

3. Trust my own education when I am reading and researching the law for myself.

4. As a free moral agent, I take complete and personal and exclusive responsibility for myself in all aspects of my conclusions and decisions as a result of my educational pursuits. I must take exclusive and personal responsibility for myself because the tyranny we face on the part of the government at present was created mainly by the government exploiting the human weakness to evade responsibility. See [Great IRS Hoax, Form #11.302](#), Section 4.3.10 to learn why and how our public servants have invidiously and covertly corrupted the morals of the people by exploiting this human weakness.

5. Apply what I have learned about the law to my specific situation and then to confidently challenge those who would question my conclusions by demanding that they prove me wrong by their presentment of Implementing Regulations published in the Federal Register to demonstrate the law and the facts properly and correctly.

6. Insist that those in government service are not above the law but are mere servants to their Master, We The People. Therefore, the servants must carry the [Burden of Proof](#) and any refutable proof must be reliable, probative, and substantial which is what an Implementing Regulation published in the Federal Register accomplishes.

2 Taxation

2.1 Tax Perspective

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

1. [The Legislative Intent of the 16th Amendment, written by President of the United States, William H. Taft on June 16, 1909](#), is the foundational document behind the [16th Amendment](#) to the Constitution of the United States. As this document is published in the Congressional Record of the United States Senate on pages 3344-3345 there can be no doubt as to the authenticity of this document and the expressions stipulated by the President.

2. President Taft stated in the Legislative Intent of the [16th Amendment](#) that the federal income tax was, as recommended to Congress, levied upon the Federal Government only. Therefore those individuals who make up the Federal Government are Federal Officers, Federal Employees, and Elected Officials of the Federal Government. See the [Great IRS Hoax, Form #11.302](#), Section 3.10.11.1 for further evidence supporting these conclusions.

3. The jurisdiction to which Subtitle A of the Internal Revenue Code is made applicable is upon:

3.1. The "federal zone", which is to say Washington, DC and U.S. territories and other insular possessions belonging to the Federal Government.

3.2. Admiralty jurisdiction, which is the territorial waters of the United States.

3.3. Those with a legal "domicile" within the federal zone, including statutory "citizens of the United States" under [8 U.S.C. §1401](#) or "residents" under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). Since I am not a domiciliary of the federal zone, then the provisions found in [26 U.S.C. §911](#) don't apply to me.

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

3.4. Those with federal contracts or agency under [Federal Rule of Civil Procedure 17\(b\)](#). Since I have no such contracts, then no provision of the code can be extended beyond the federal zone to apply to me through the operation of private law. See: [Resignation of Compelled Social Security Trustee](#), Form #06.002; <http://sedm.org/Forms/FormIndex.htm>

The reason for this was stated by President Taft in regard to the United States Supreme Court decision in the Pollock v. Farmer's Loan & Trust case proving that the federal government does not have the power or the authority granted to it by the Constitution to impose an income tax upon the now 50 states of the Union.

4. The power to tax is the power to destroy.

"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control."

[*Van Brocklin v. State of Tennessee*, [117 U.S. 151](#) (1886)]

The People created the sovereign States of the Union and through those initial States of the Union the Federal Government was created. That which was created can only be destroyed by that which created it (see [VanHorne's Lessee Dorrance](#), [2 U.S. 304](#) (1795) and the [Great IRS Hoax, Form #11.302](#), Section 5.1.1).

*"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. **The life-giving principle and the death-doing stroke must proceed from the same hand.**"*

[*VanHorne's Lessee v. Dorrance*, [2 U.S. 304](#) (1795)]

"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy."

[*Providence Bank v. Billings*, [29 U.S. 514](#) (1830)]

As I am one of 'We The People' then the federal government, as expressed by the decisions of the United States Supreme Court per the Constitution of the United States, was created by the People. As proclaimed by the Founding Fathers to the Constitution, God, our Heavenly Father, created all life. The government did not create the People and therefore it is devoid of moral authority to directly destroy or undermine the sovereignty of those People:

"Remember the word that I said to you, 'A servant is not greater than his master.' If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also."

[[John 15:20](#), Bible, NKJV]

*"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently used, and of the object, to which the application of the last of them is almost universally made; it is now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make of the latter. **In doing this, I shall have occasion incidentally to evince, how true it is, that States and Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants have first deceived, next vilified, and, at last, oppressed their master and maker.**"*

[*Justice Wilson, Chisholm v. Georgia*, [2 Dall. \(2 U.S.\) 419](#), 1 L.Ed 440, 455 (1793)]

Thus, the federal government has no authority to impose the Subtitle A federal income tax directly upon 'We The People' domiciled within states of the Union without apportionment, unless they provide individual, informed consent in writing and thereby contract away their Constitutional rights. Instead, it can tax only those who volunteer or choose absent duress to make themselves subject to the requirements of the Internal Revenue Code by voluntarily entering into federal employment or conducting a "[trade or business](#)" or other voluntary excise taxable activity. See the [Great IRS Hoax, Form #11.302](#), Sections 5.1.1 and 5.2.11 for further evidence supporting this position.

5. Since 1939, the Internal Revenue Code has been repealed (see [53 Stat. 1, Section 4](#)) and is not now enacted into positive law. This is confirmed by examining the legislative notes under [1 U.S.C. §204](#). Neither have I ever seen a tax case where the government as the moving party has ever been required by any court to prove that a section of the I.R.C. they were citing as authority WAS positive law. This is an obvious violation of the Constitutional requirement for due process of law as well as a violation of my religious beliefs, which say in [Numbers 15:30](#) that "presumption" is a sin. "Presumption" and "due process" are mutually exclusive conditions, in fact. Consequently, Subtitle A of the I.R.C. is nothing but a repealed "code" and not an enacted positive law. It is the "bible" for a state-sponsored religious cult. Therefore, it is an official, state-sponsored religion based on usually false "presumption" which is observed only by those who voluntarily consent to join it and be bound by it. My beliefs prohibit me from joining such a damaging, socialist cult.

[What Pastors Need to Know About Government and Taxation, Form #12.006](#)-a presentation that summarizes the relationship of legitimate religions to political religions. <http://sedm.org/Forms/FormIndex.htm>

"You shall not follow a [democratic] crowd to do evil; nor shall you testify in a dispute so as to turn aside after many to pervert justice."

[[Exodus 23:2](#), Bible, NKJV]

1 "Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY [NOT the
2 government or a corrupted state] you shall serve.'
3 [[Matt. 4:10](#), Bible, NKJV]

4 "Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and
5 to keep oneself unspotted from the world [and the corrupted governments and laws of the world]."
6 [[James 1:27](#), Bible, NKJV]

7 "And you shall be holy to Me [God], for I the Lord am holy, and have separated you from the peoples, that you
8 should be Mine."
9 [[Leviticus 20:26](#), Bible, NKJV]

10 6. There are no Implementing Regulations published in the Federal Register which impose the federal income tax upon American Nationals, of which I
11 am one. The requirement upon the Internal Revenue Service to publish any obligation is found in [5 U.S.C. §552\(a\)\(1\)](#), [5 U.S.C. §553\(a\)\(2\)](#), [26 CFR](#)
12 [§601.702\(a\)\(1\)](#), [31 CFR §1.3\(a\)\(4\)](#), and [44 U.S.C. §1505\(a\)](#). The Effect of Failure to Publish in the Federal Register is located in [26 CFR](#)
13 [§601.702\(a\)\(2\)\(ii\)](#) and [5 U.S.C. §552\(a\)\(1\)](#). It is my understanding from [a legal opinion letter written by Michael L. White, Federal Attorney, Office of](#)
14 [the Federal Register](#) that there are no Implementing Regulations which have imposed upon American Nationals an obligation for the Subtitle A federal
15 income tax who are not federal instrumentalities, federal employees, federal contractors, or federal benefit recipients. The only people who could
16 lawfully be the proper subjects of the I.R.C. Subtitle A income tax are therefore groups expressly exempted from the requirement for publication in the
17 Federal Register by [5 U.S.C. §553\(a\)](#) and [44 U.S.C. §1505\(a\)\(1\)](#). [Click here](#) for further details about the missing regulations that are required in order
18 to lawfully enforce Subtitle A of the Internal Revenue Code or read our Form #05.032. Neither can any of these requirements be waived in my case,
19 because I neither consent to be a "taxpayer", nor do I have any income "effectively connected with a [trade or business](#)", which is a public office in the
20 United States government, as required by [26 CFR 1.1-1\(a\)\(2\)\(ii\)](#). Neither do I have any income from the "United States" under [26 U.S.C. §871\(a\)](#) that
21 is not connected with a "trade or business". Therefore, my entire estate is classified as a "foreign estate" not subject to the Internal Revenue Code as
22 defined in [26 U.S.C. §7701\(a\)\(31\)](#).

23 7. The meaning of the word "[income](#)" both at the time the [16th Amendment](#) was ratified and now means "corporate profit", and that I am not a corporation
24 or a legal fiction called a "person" who is the proper subject of [Subtitle A](#) of the Internal Revenue Code. See the [Great IRS Hoax, Form #11.302](#),
25 Sections 5.1.1 and 5.6.5 for a thorough analysis of why this is the only rational conclusion that a reasonable person can make.

26 "*Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112)*
27 *in the 16th Amendment, and in the various revenue acts subsequently passed."*
28 [[Bowers v. Kerbaugh-Empire Co.](#), [271 U.S. 170](#), 174, (1926)]

29 I have come to my determination that I am one who is OUTSIDE the jurisdictional application for the federal income taxes expressed in [Subtitle A](#), [Subtitle](#)
30 [B](#), and/or [Subtitle C](#) by all the above and other information not mentioned. This conclusion was reached by me independently and voluntarily. I am a
31 "[NONTAXPAYER](#)" based upon enacted federal law and as such am neither of the subject nor of the object of federal revenue laws. I would like further
32 education and help from 'SEDM' and others in affiliation with this group in protecting my rights and my property as a person who has such legal status. I
33 am being compelled to pursue this education and participation in the ministry not only because the IRS and state taxing authorities won't help or educate
34 "nontaxpayers", but also self-servingly refuse to even acknowledge their existence in violation of [18 U.S.C. §208](#). I believe that this kind of bad faith
35 behavior is a violation of equal protection of the laws and a breach of fiduciary duty under the Constitution by our public DIS-servants. See:

36 *Your Rights as a "Nontaxpayer"*, Form #08.008; <http://sedm.org/Forms/FormIndex.htm>

37 **2.2 Tax Returns and government correspondence**

38 I understand that the ministry does not prepare or assist in the preparation of tax returns nor advise members to either file or not to file, and especially not for
39 "taxpayers". Instead, filing of returns is entirely my decision and responsibility, should I choose to do so. I agree that if I submit any kind of "return" to the
40 Internal Revenue Service, that the return will be on a MODIFIED or SUBSTITUTE form 1040NR or 1040NR-EZ and NOT on a form 1040 from this point
41 forward and for any tax years which I request help from SEDM for. I will use modified forms rather than standard government forms, because these forms
42 either misrepresent my status or create false presumptions about me that could prejudice my Constitutional rights. When or if I submit such forms to the
43 IRS, I will:

44 1. Attach corrected information returns prepared in accordance with the following:

[Correcting Erroneous Information Returns](#), Form #04.001

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

- 45 2. Attach the [Tax Form Attachment, Form #04.201](#) or a similar substitute to prevent "words of art" from injuring my rights.
- 46 3. Attach the [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#) or a similar substitute form to ensure that my status is accurately reflected
47 in my administrative record.
- 48 4. NOT indicate a tax liability. The amount owed must be zero.
- 49 5. NOT identify myself as a "taxpayer", an "individual", a "U.S. person", a "citizen" (which is a person born in the District of Columbia or the territories
50 of the United States), or a "resident" (which is an alien) under federal law
- 51 6. NOT take any deductions (under [26 U.S.C. §162](#)), exemptions, or credits (under [26 U.S.C. §32](#)).
- 52 7. NOT indicate any earnings in connection with a "trade or business", which is defined as a "public office" in [26 U.S.C. §7701\(a\)\(26\)](#).
- 53 8. NOT indicate any identifying number on the return other than possibly an Individual Taxpayer Identification Number (ITIN) applied for with an
54 Amended Form W-7. If I need to reference an account associated with an SSN or TIN, I will attach correspondence sent to me by others that indicates
55 the WRONG number and point out that it is WRONG. Only domiciliaries of federal territory can use or apply for an SSN or TIN and I am neither.
56 Even the status described at [26 CFR §301.6109-1\(g\)\(1\)\(i\)](#), which is a "nonresident alien individual" rather than a "nonresident alien NON-individual",
57 is a person with a domicile on federal territory.

58 I will do the above because SEDM does not and cannot help "taxpayers", and violating any of the above constraints could contribute to making me into a
59 "taxpayer" engaged in a taxable activity called a "trade or business". I agree to read chapter 4 of the [Great IRS Hoax, Form #11.302](#) book, so that I can learn

1 my correct citizenship status and rights, which is that of a “non-citizen national” under [8 U.S.C. §1452](#) and either [8 U.S.C. §1101\(a\)\(21\)](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#).

3 I also agree:

4 1. To resign as Compelled Social Security Trustee as described below:
[Resignation of Compelled Social Security Trustee](#), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

5 2. To provide to the state and federal governments legal notice that I have legally divorced them and changed my domicile to the Kingdom of Heaven on
 6 Earth and/or the nonfederal areas within my de jure state.
[Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](#), Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

7 3. To use Amended instead of standard government forms from the address below:
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

8 4. If compelled by threat of penalty to use standard government forms, to attach the following forms to the standard government forms according to the
 9 instructions provided:
 10 [Tax Form Attachment](#), Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

11 5. If the company or organization requesting or compelling the use of the government form won't accept the withholding forms I submit off this website
 12 and insists on ONLY their own forms with the initial form or application, I agree to send via certified mail with a Proof of Service via postal mail
 13 AFTER the fraudulent and compelled transaction is completed:
 14 5.1. A cover letter documenting the existence of the duress to the offending organization with the correct withholding forms, the [Tax Form](#)
 15 [Attachment, Form #04.201](#), and the [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#).
 16 5.2. A criminal complaint to the government against the source of the duress.
 17 5.3. Corrected information returns to the government with an attached criminal complaint that fixes the false reports that might result from the
 18 offending organization's false and fraudulent information return reports. I will use the Correcting Erroneous Information Returns, Form #04.001
 19 to create the corrected information returns.

20 I will NEVER again put any government identifying number referenced in any federal statute, whether it be an [SSN, TIN](#), or EIN, on ANY correspondence
 21 or government form that I send to the federal or state or local government authorities. I will redefine the meaning of terms on forms I am compelled to
 22 submit referencing government identifying numbers to imply a meaning OTHER than that mentioned in any federal statute or law by attaching the [Tax Form](#)
 23 [Attachment, Form #04.201](#). If the government sends me any correspondence or notice bearing an identifying number allegedly associated with me, I will
 24 dispute the number and renounce any connection as Trustee or fiduciary or beneficiary to any government program, entitlement, or benefit. I will do this
 25 because I may not accept the Mark of the Beast and may not fornicate with the beast by involving myself in “commerce” with it, as described in the
 26 following three articles:

- 27 1. [About SSNs/TINs on Tax Correspondence](#), Form #07.004:
 28 <http://sedm.org/Forms/FormIndex.htm>
- 29 2. [Who are “taxpayers” and who needs a “Taxpayer Identification Number”?](#), Form #05.013
 30 <http://sedm.org/Forms/FormIndex.htm>
- 31 3. [Social Security: Mark of the Beast](#), Form #11.407:
 32 <http://sedm.org/Forms/FormIndex.htm>

33 **2.3 Tax Withholding and Reporting**

34 In the context of tax withholding and reporting, I agree from this point forward:

- 35 1. To stop submitting IRS Form W-4 or the equivalent state form to my private, non-federal employer except under duress because I am not an
 36 “employee” under the Internal Revenue Code.
- 37 2. To stop calling my earnings “wages” because the only people who can earn “wages” as legally defined are those who sign a contract or agreement as
 38 shown in [26 U.S.C. §3402\(p\)](#) and [26 CFR §31.3401\(a\)-3](#).
- 39 3. To NOT describe myself as “exempt”, but rather “not subject”, or to at least define the term “exempt” as meaning “not subject” on any form that I fill
 40 out. See Section 5.10 of the following for the reasons why:

[Flawed Tax Arguments to Avoid](#), Form #08.004, Section 5.10
<http://sedm.org/Forms/FormIndex.htm>

- 41 4. To identify myself instead as a “nonresident alien NON-individual”, a “transient foreigner”, or a “nonresident”.
- 42 5. If I am compelled to submit a standard, unmodified tax withholding or reporting form, I will attach the following forms and indicate on the government
 43 form “Not valid without the Tax Form Attachment and Affidavit of Citizenship, Domicile, and Tax Status signed and attached.”:
 44 5.1. [Tax Form Attachment](#), Form #04.201
 45 <http://sedm.org/Forms/FormIndex.htm>
 46 5.2. [Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001
 47 <http://sedm.org/Forms/FormIndex.htm>
- 48 6. To NOT identify myself on any government form as an “taxpayer”, “employee”, “citizen”, “resident”, “individual”, “U.S. person”, “nonresident alien
 49 individual”, or “alien individual”. If any of these words appears near or under the signature block, I will line it out and put “Signer” or
 50 “NONtaxpayer”.
- 51 7. To use the [modified form W-8BEN](#) to control my withholding and submit it using the instructions contained in the pamphlet entitled [Federal and State](#)
 52 [Tax Withholding Options for Private Employers, Form #09.001](#). If I give my private employer anything, it will be to request *termination* of
 53 withholding as either an affidavit or a [W-8BEN](#).

54 The only circumstances where this requirement may be waived is any of the following:

1. My private employer threatens to fire me or not hire me for failure to submit a W-4. In this case, I will attach a statement to the W-4 indicating that I am under duress using the attachments provided in the pamphlet [Federal and State Tax Withholding Options for Private Employers, Form #09.001](#).
2. My private employer directs me unlawfully to use the WRONG form or not to use the attachments provided and I feel threatened about losing my job and unable to sue him as he rightfully deserves. In that case, I will file AMENDED/CORRECTED/SUBSTITUTE information returns at the end of the year zero'ing out his fraudulent income reports and leaving the IRS with no evidence upon which to base an assessment. I will use the directions located below for that purpose:
[Correcting Erroneous IRS Form W-2's](#), Form #04.006; <http://sedm.org/Forms/FormIndex.htm>

I agree to correct all information returns submitted against me promptly and regularly using the resources below, and to do everything that I can to prevent these false reports from being submitted to begin with.

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

I will include copies of corrected information returns generated using the procedures above in all the following cases:

1. If I submit an IRS return or Tax Statement.
2. In response to every federal or state tax collection notice.
3. In every litigation involving my personal tax liability.

3 Terms of Use

I agree to abide by the SEDM page entitled "Terms of Use" appearing at the address below:

http://sedm.org/khxc/index.php?app=ccp0&ns=display&ref=ste_termsfuse

Ministry reserves the right to change the Terms of Use at any time without notice to members, but agrees to post the latest version of the Terms of Use Policy at the above address on the World Wide Web at all times.

I agree that I will not involve SEDM in any tax years for which I did *not* completely follow these filing and withholding requirements, or did not retroactively correct my status with the IRS and state taxing authorities to reflect compliance with these requirements for the years that I need help with. I acknowledge that this requirement originates from the need to avoid jeopardizing my "nontaxpayer" and "nonresident alien" filing status and to protect both my credibility and that of SEDM.

4 Prohibited Activities

As a Member, I agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry materials for any of the following purposes.

1. The following parties may read, download, or learn materials available through this website or ministry but may not use them during litigation as evidence, attach them to a pleading, or submit them to any member of the government or legal professions in connection with any dispute, and especially legal dispute, over tax liability:
 - 1.1. "taxpayers", "U.S. citizens", "U.S. persons", U.S. "residents", or those with income "effectively connected with a [trade or business](#) in the [United States](#)". We assume no responsibility for the misuse of our materials by persons who violate our [Member Agreement](#).
 - 1.2. Atheists or those who do not believe in God. God's punishment for those who do not obey and respect Him and [His sacred laws](#) is slavery and servitude, and we cannot interfere with His sovereign punishment for disobedience. To do otherwise would be to commit mutiny against God. We cannot love God on the one hand, and interfere with the enforcement of His laws on the other hand. See [Great IRS Hoax, Form #11.302](#), Section 4.3.10 and our [Articles of Mission, Form #01.004](#) section 1.2 for evidence supporting this requirement of God's laws.

"The Lord is well pleased for His righteousness' sake; He will exalt the law [HIS law, not man's law] and make it honorable. But this is a people robbed and plundered! All of them are snared in [legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"

Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart."

[Isaiah 42:21-25, Bible, NKJV]

- 1.3. Anyone who has filed a 1040 instead of the 1040NR as required by our [Member Agreement](#) or those who have indicated any tax liability or monies owed to the IRS on their return for any period they require help with. No member may have any earnings which are "effectively connected with a [trade or business](#)", which are earnings from a political office as described in [26 U.S.C. 7701\(a\)\(26\)](#). Instead, the income, property, and earnings of our members are defined as a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#)
- 1.4. Businesses. We only help human beings and not "persons", "businesses", or artificial legal entities such as corporations or trusts or partnerships.
2. Getting involved in any kind of taxable or government-regulated activity, either under state or federal law. This would simply compromise our independence and create a conflict of interest with our message. Consequently, we cannot and will not operate as a privileged federal or state "[corporation](#)" or [501\(c\)\(3\)](#) entity. To do so would be to surrender our sovereignty by fulfilling the exceptions to the Foreign Sovereign Immunities Act found at [28 U.S.C. §1605\(a\)\(2\)](#).
3. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud.
4. Taking any kind of leadership or power of attorney role over the lives of others. This includes, giving legal advice, making determinations about the legal status of a person, or assuming legal liability for the decisions or actions of others. As educators and paralegals but not lawyers, the most we can do is offer information to people about options they have in a given situation and then explain to them the consequences of each option by showing them what the law and the courts say on the subject. We will never offer less than two options and we will always suggest that the options we are aware of may not include all of the options available or necessarily even the best option. We will also tell our Members that the decision of which option to take is entirely their responsibility and not ours. On the occasion of every inquiry by a Member, we will also tell people that they should research and confirm everything we say and not trust anyone, including us, for complete or error-free information about the options available to them. We will never be anything more than servants of the sovereign People we serve on this website and assuming any other role undermines their sovereignty.
5. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare their own returns, and the only type of return they are allowed to prepare and not violate our [Member Agreement](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.
6. Making any promises or assurances about either the accuracy or the success of any of the educational resources or processes we offer. Anyone who promises you ANY result or promises you entirely error free material is quite frankly a presumptuous FOOL. This is especially true in a field so deliberately and systematically obfuscated and propagandized by the government as taxation. The most we are therefore authorized to do is keep scientific statistics on the success of our methods and reveal those carefully maintained statistics to interested parties. The ministry DOES NOT authorize ANYONE to share subjective opinions about the effectiveness of our methods or materials. Any such representations by anyone associated with or involved with SEDM should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor anyone in the ministry assume any liability for such clearly false statements. The one and only thing we can guarantee is that we as believers in God (whatever God you believe in) are going to be persecuted by evil people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The persecution will come because our actions, our example, and our deeds to expose the Truth will be a silent reproach and mockery to evil people throughout the world, and especially in places where such evil people congregate and concentrate, such as in government. Places where power is consolidated and centralized attract WICKED people who lust for power and who want to conceal knowledge of their treacherous, selfish, and tyrannical acts.

*"He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God. **And this is the condemnation, that the light [of God's Truth spread by His followers] has come into the world, and men loved darkness rather than light, because their deeds were evil. For everyone practicing evil hates the light and does not come to the light, lest his deeds should be exposed.** But he who does the truth comes to the light, that his deeds may be clearly seen, that they have been done in God."* [[John 3:18-21](#), Bible, NKJV]

Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more dogmatic we become about insisting on obeying God's moral laws when they conflict with man's laws, the more these evil people will try to persecute us, just as they did with the early Jews.

"Look, I am sending you out as sheep among [government and IRS] wolves. Be as wary as snakes and harmless as doves. But beware! For you will be handed over to the [corrupted] courts [[by licensed attorneys with a conflict of interest](#)] and beaten in the synagogues [[501\(c\)\(3\) churches](#)]. And you must stand trial before governors and kings [and federal judges, [who are the equivalent of modern-day Monarchs](#)] because you are my followers. This will be your opportunity to tell them about me—yes, to witness to the world. When you are arrested [[by the de facto corporate government MAFIA](#) because you threaten their organized crime ring], don't worry about what to say in your defense, because you will be given the right words at the right time. For it won't be you doing the talking—it will be the Spirit of your Father speaking through you.

"Brother will betray brother to death, fathers will betray their own children [by aborting them or selling them into federal slavery by giving them Social Security Numbers, the "badge of allegiance to [the Beast](#)", and by falsely claiming they are statutory "[U.S. citizens](#)" on tax returns], and children will rise against their parents [using Child Protective Services] and cause them to be killed [or persecuted by a zealous state eager to justify its existence and expand its jurisdiction at the expense of our sovereignty and Constitutional Rights]. And everyone [and especially misbehaving public DIS-servants] will hate you [and persecute you illegally and unconstitutionally] because of your [exclusive] allegiance to me [God]. But those who endure [and expose the Truth] to the end will be saved [and thereby prevent eternal harm at the price of temporary earthly discomfort]. When you are persecuted in one town, flee to the next. I assure you that I, the Son of Man, will return before you have reached all the towns of Israel.

*"A student is not greater than the teacher. A [public] servant is not greater than the [Citizen] master. The student [us] shares the teacher's [Jesus'] fate. The servant [believers and followers of God] shares the master's [Jesus'] fate. And since I, the master of the household, have been called the prince of demons, how much more will it happen to you, the members of the household! But don't be afraid of those [thieves and tyrants masquerading as "public servants"] who threaten you. For the time is coming when everything will be revealed [and evil punished at the final judgment]; all that is secret will be made public. **What I tell you now in the darkness, shout [from websites like this one] abroad when daybreak comes. What I whisper in your ears, shout from the housetops for all to hear [and on websites like this one that are outside of government jurisdiction]!***

1 *"Don't be afraid of those who want to kill you. They can only kill your body; they cannot touch your soul. **Fear***
 2 ***[and obey] only God [and His laws, not the government's unless they are consistent with God's laws], who can***
 3 ***destroy both soul and body in hell.** Not even a sparrow, worth only half a penny, can fall to the ground without*
 4 *your Father knowing it. And the very hairs on your head are all numbered. So don't be afraid; you are more*
 5 *valuable to him than a whole flock of sparrows."*
 6 *[Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]*

- 7 7. "Representing" anyone before the IRS or the government. For instance, we will never allow our members to file an IRS form 2848 giving us any kind
- 8 of power of attorney to represent anyone. Instead, all members of the ministry shall assume complete and sole responsibility for preparing and
- 9 submitting any correspondence that they may send to government authorities. That is the ONLY way to maintain their anonymity and prevent them
- 10 from becoming targets for wrongful and illegal government persecution.
- 11 8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied Members and through hits on our public
- 12 website. We will not offer any kind of affiliate program or commission structure to anyone, because we believe this compromises the integrity of our
- 13 message.
- 14 9. Offering Credit repair services of any kind.
- 15 10. Debt cancellation using the UCC or bogus securities such as use of "Bills of Exchange".
- 16 11. Offering any kind of information or service unofficially, such as via email, in person, or via telephone, that does not already appear within our online
- 17 store.
- 18 12. Creating or administering asset protection vehicles for members, such as trusts or corporations soles.
- 19 13. Providing legal representation in courts of justice. We may provide "assistance of counsel" but not legal representation, because we don't want to
- 20 undermine the sovereignty of our Members that we intend to serve, nor do we wish to be harassed or persecuted by a corrupted legal profession intent
- 21 on prosecuting people for practicing law "without a license", even though there is no such thing as a "license to practice law" and doing so creates an
- 22 illegal monopoly on INjustice on the part of the legal profession.
- 23 14. [Commerce](#) within the legislative jurisdiction of the United States government. All donations to this religious ministry will occur via eCommerce on a
- 24 webservice and using bank account(s) that are outside the country.
- 25 15. Using donations provided to directly support the activities or information that they were incident to. This means, for instance, that if a donation is
- 26 made for a response letter, then the donation may not be used directly for preparing response letters but will be used for other purposes. This constraint
- 27 applies to the ministry but not the member making the donation.
- 28 16. Claiming that it is one's citizenship status that primarily or exclusively determines tax liability. Instead, it is one's domicile and being engaged in
- 29 excise taxable activities such as a "trade or business" that primarily determine tax liability. See the following articles for details:
- 30 16.1. [The "trade or business" scam, Form #05.001](#)
- 31 16.2. [Why domicile and becoming a "taxpayer" require your consent, Form #05.002](#)
- 32 17. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on the SEDM website.
- 33 18. Advocacy of or participation in gambling, poker, roulette, slots, card games, etc. Gambling is an addictive and sinful activity that destroys families and
- 34 enslaves people. See [Family Constitution](#), Form #13.003, Sections 8.4.4 through 8.4.4.2 for more information on this sinful behavior.
- 35 19. Flattering or ingratiating any of our members, volunteers, or contributors. The ONLY thing this website is allowed to glorify is the one and only God,
- 36 and not any vain man. We are ALL God's servants, we are ALL EQUAL under God's laws, and our Father in Heaven DOESN'T play favorites for
- 37 anyone because He is a Righteous God!
- 38 20. Offering information or assistance to people in starting or stopping income tax withholding or giving advice about withholding.
- 39 21. "Assuming" or "[presuming](#)" anything, and especially in regards to the authority of our public servants.

40 *"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that*
 41 *he who purports to act for the government stays within the bounds of his authority, even though the agent himself*
 42 *may be unaware of the limitations upon his authority."*
 43 *[Federal Crop Insurance v. Merrill, [332 U.S. 380-388](#) (1947)]*

44 *"The power to create presumptions is not a means of escape from constitutional restrictions,"*
 45 *[New York Times v. Sullivan, [376 U.S. 254](#) (1964)]*

46 "[Presumption](#)" is a biblical sin under [Numbers 15:30](#) that turns a government into a religion and destroys the rule of law (see [Presumption: Chief](#)
 47 [Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)). The ONLY thing we can rely on without sinning and violating Constitutional
 48 due process in the process of establishing the authority of public servants is the Bible and enacted, unrepealed, [positive law](#), and to abstain from
 49 consenting to or putting any faith at all in any statute that is not explicitly enacted into positive law by the consent of the governed through their elected
 50 representatives. The [Internal Revenue Code](#), as revealed in the legislative notes under [1 U.S.C. 204](#), is NOT [positive law](#) and therefore imposes no
 51 obligation upon anyone who does not consent to be subject to its provisions by a voluntary, uncoerced, fully-informed act of free choice. Furthermore,
 52 human beings protected by the Constitution are FORBIDDEN by the organic law from forfeiting any right to a de jure government by consenting.
 53 Hence, the I.R.C. cannot lawfully be enforced within a state of the Union and may only be enforced within federal territory or those domiciled on
 54 federal territory, wherever situated. Please rebut the following if you disagree:

- 55 21.1. [Requirement For Consent](#), Form #05.003; <http://sedm.org/Forms/FormIndex.htm>.
- 56 21.2. [Great IRS Hoax, Form #11.302](#), Sections 5.4.

57 **5 [Copyright/software/user license agreement](#)**

58 All information, communication, classes, and educational materials provided by the ministry or its agents are subject to the following copyright/software
 59 license agreement terms and conditions.

60 I agree never to sell any of the materials or information offered by 'SEDM' and others in affiliation with this group to any third party. I understand that any
 61 electronic documents or books downloaded digitally from the ministry bookstore, sent by email or regular mail to me by the ministry may only be used by
 62 me, my wife, or my children and not any other third parties. I agree to reimburse 'SEDM' and others in affiliation with this group for any damages that
 63 result from violating the provisions contained in this paragraph.

64 Use of the SEDM web site or any of the materials found on it or any attempt to communicate with us verbally, in writing, or via email constitutes an implied
 65 and mandatory agreement by the user to:

1. Never use any of the information available on this website to accomplish an unlawful purpose.
2. Never register a complaint about this website, the people who run it, or its contents to any law enforcement or government organization. Nothing this Ministry does is actionable on the part of those who use the information herein.
3. Never provide evidence about their experiences with this website to law enforcement or government that might be used to prosecute or punish the Ministry, any agent or officer, or any Member.
4. Compensate the officers and Members of SEDM in full for legal and attorney fees and personal time associated with defending himself/herself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
5. Substitute himself/herself as being liable for any judgments against this Ministry or its agents or Members relating to complaints filed by him/her or evidence provided by him/her to third parties or litigation initiated by him/her which result in prosecution of this Ministry or its agents or Members for the activities or offerings of the Ministry.
6. If any evidence or information is used from this website in a court trial, then the party to the suit calling the witness AND the witness submitting it to any court stipulates with the Ministry as a condition of the copyright license, pursuant to [Fed.Rul.Civ.Proc. 29](#) and the [Federal Rules of Criminal Procedure](#):
 - 6.1. To admit THE ENTIRE website into evidence (except the rebuttal letters), including but not limited to the [Sovereignty Research DVD, Form #11.101](#); [Tax Deposition CD, Form #11.301](#), [Family Guardian Website DVD, Form #11.103](#), [Great IRS Hoax, Form #11.302](#) book, etc.. No part of the website can be admitted without the ENTIRE website also being admitted and subject to examination by the jury.
 - 6.2. That everything contained on this website is factual, truthful, actionable, and accurate IN THEIR CASE but not in the case of any other Member or officer of the Ministry.
 - 6.3. To take complete and personal and exclusive responsibility for all consequences arising out of the nature of evidence they provide as being factual or actionable.
7. Agree never to refer to anything on this website as an "investment", "tax shelter", "business", or "trade or business" as defined in the Internal Revenue Code, or anything other than religious worship. None of the donations made to this Ministry are refundable, and therefore they cannot be referred to as "investments", nor are Ministry offerings available to "taxpayers", who are the only proper audience for "tax shelters" to begin with.
8. If any litigation results from the materials or information offered here:
 - 8.1 Members and users agree to litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "taxpayer", a "U.S. citizen" under [8 U.S.C. 1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial. They also agree to allow us to say anything we want to the jury and call any witnesses we wish, and not to object to or rule out any of our testimony or our witnesses.
 - 8.2 If the party using the materials off this website for litigation is any state or federal government or any employee or agent thereof, then they stipulate with the accused party to answer the admissions and interrogatories at the end of each and every [Memorandum of Law on the Forms/Pubs Page, Section 1.5](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the Ministry or its officers, volunteers, or members. They also agree to publish for all time and eternity the original questions and their answers on the IRS and state revenue website in a conspicuous place for the entire public to read.
 - 8.3 None of the persons called as witnesses by either side at any trial involving this Ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "U.S. citizens", or "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
 - 8.4 Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is *superior to* their employment duties and any other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.
9. Members who violate this agreement, who work either directly for the government in the legal or tax profession or as contractors for these functions, and who participate as either witnesses, informants, litigants, or representatives in any litigation directed against this Ministry or its volunteers, members, or officers agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the government. Payment shall occur to the Ministry or its designated representative BEFORE any trial is heard which involves them and is against this Ministry. Government employees and/or informants involved as either plaintiffs, defendants, or witnesses in litigation directed against the Ministry or its agents also stipulate NOT to accept or use government counsel in their defense or offense, and instead to either handle the case personally or hire a private attorney at their own expense.
10. Always use the very latest version of any information and this agreement provided on this website in any litigation, and to dispose of and stipulate NOT to admit into evidence any information that it older. They agree to apply the current terms of this agreement retroactively to any behavior of theirs that might adversely affect this website or Ministry, and especially in respect to any litigation they might initiate or become involved in that is against this Ministry, its agents, or participants. Ministry reserves the right to modify the terms of this agreement without notice to User and User waives the right to complain about or challenge this provision.
11. Bring any false statements noted on this website, in any educational materials we provide, or in any of our statements to our attention immediately at the time noticed and give us an opportunity to remedy it BEFORE pursuing any litigation or injunctions against us because any information provided is false. If we are physically able to correct the erroneous information, then we will do so immediately, provided that your comments are accompanied with credible, admissible evidence that the information provided is wrong. If this requirement is not heeded by the reader, then the reader agrees to:
 - 11.1. Forfeit 50% of their pay as a federal public servant for the remainder of their life, and donate it to this Ministry to help those who have been hurt by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which says in [IRM Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly] understand and meet their tax responsibilities with integrity and fairness all."
 - 11.2. Pay the Ministry Member or designated representative \$10,000,000 prior to any litigation relating to false statements on this website and to not testify at all if they cannot pay the damages.

12. Never abuse the materials provided on this website by violating any enacted positive law which applies within the jurisdiction where you are situated or domiciled and to take full and complete and exclusive and personal responsibility for the consequences of any violations of law that might occur by virtue of using the materials posted on this website.
13. If readers find anything in any our publications which conflict with other information on this website or which conflicts with itself, you agree to presume that what is written is fiction and bring it to our attention immediately so that we may promptly correct the conflict. This applies even to conflicts that a reader was not aware of at the time they first read something.

The purpose of the above license agreement is not to condone or allow unlawful behavior of any kind by this website, but instead to:

1. Protect the [First Amendment](#) rights of the authors.
2. Discourage and prevent anti-whistleblowing activity on the part of public servants.
3. Further the ends of [liberty](#) and [justice](#) for ALL, which is the sole function of this website and the object of our pledge of allegiance.
4. Help in the elimination of ignorance, fear, and presumption of the average American towards the legal and judicial process through education and empowerment..
5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility in any form to us. It would be completely hypocritical of us to on the one hand say we want to encourage personal responsibility, but then on the other hand tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.
6. Provide strong protections for you and your [Fourth Amendment](#) personal data by ensuring that our organization is never infiltrated by government moles who mean to do anyone harm.
7. Ensure that we are LEFT ALONE, which the Supreme Court has unequivocally ruled is a Constitutional Right:

*"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**"*

[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]

Therefore, it cannot be said that the above license agreement has any illegal purpose whatsoever that might render it unenforceable in a court of law.

If either of the following two situations happens:

1. A Member becomes involved in a lawsuit as a witness against SEDM and the Plaintiff Member uses licensed materials or communications of the Ministry as evidence in the proceeding.
2. A Member is prosecuted as an alleged agent or officer of SEDM for alleged injuries arising from activities or offerings of the Ministry, even if they in fact are not, and the Plaintiff or Plaintiff Counsel, who is a Member, uses licensed materials or communications of the Ministry as evidence in the case.

Then the affected Member or Members who are the Defendant or witness in the above two cases are hereby authorized to do the following on behalf of the Ministry in the context of only that proceeding:

1. To initiate a lawsuit as Plaintiff to enforce the terms of the Copyright/Software/License Agreement against the other Member or third party who initiated the lawsuit against them .
 - 1.1. They shall do so as human beings and *not* acting in a representative capacity for SEDM, so as avoid the necessity of involvement by a licensed attorney (with a conflict of interest) to represent SEDM.
 - 1.2. In doing so, they shall have no authority to obligate SEDM to any liability or consequence of the suit and implicitly agree to assume all risks and consequences of the lawsuit.
 - 1.3. For the purposes of the jurisdiction of the Court and authority to act as private human beings in their own self-defense, the Ministry agrees to convey to them an undivided portion of the equity ownership of the intellectual property covered by the Copyright/Software/User License Agreement so that they may have authority as party to this agreement to act personally rather than in a representative capacity.
2. To pay all expenses of the litigation from the proceeds of the Settlement for the litigation they initiate.
3. To keep 50% of what remains of the Settlement after all legal expenses have been paid.
4. To return the remainder of the Settlement to the Ministry.

Any Member who signs an affidavit about any aspect of SEDM that is submitted to any Court by a Plaintiff who is prosecuting SEDM or any Member or officer agrees, pursuant to [Federal Rule of Civil Procedure 4\(d\)](#), to waive personal service of process and accept service by mail with a Certificate of Service if legal proceedings are initiated by any Member against said Member to enforce the terms of this agreement. Open season on license violators!

6 Anti-Mole Provisions

<http://famguardian.org/Subjects/Crime/Humor/AshcroftSpy.mp3>

In the context of my relationship with this Ministry and its agents, officers, and employees, I hereby waive all rights and benefits that might accrue to me by virtue of asserting official, judicial, or sovereign immunity by virtue of employment, contract, or agency arising from any relationship I might have with any government.

I agree never to provide any information about SEDM or my involvement with SEDM to any government representative unless I am summoned or subpoenaed and the summons or subpoena is signed by either a state judge or a district court judge who has demonstrated jurisdiction over the territory within

1 which the alleged crime was committed. In the event that I am ever properly summonsed or subpoenaed in any legal proceeding to answer questions about
2 SEDM or my involvement with SEDM, I promise to:

- 3 1. Maintain a copy of this agreement.
- 4 2. Present this agreement to the appropriate parties as the only evidence I have about services provided to me by 'SEDM' and others in affiliation with
5 this group.
- 6 3. Have the inquisitor sign the:
7 *Deposition Agreement*, Form #03.004; <http://sedm.org/Forms/FormIndex.htm>
- 8 4. Present to the inquisitor the Deposition Handout, Form #03.005 of the [Forms/Pubs page](#).
- 9 5. Require the inquisitor to answer the questions at the end of Form #05.001, 05.007, and 05.014, and 05.020 in their entirety with an Admit or Deny
10 answer and to stipulate to admit the questions, supporting evidence, and answers into evidence in any trial involving me or the ministry.
- 11 6. Have the inquisitor sign this [SEDM Member Agreement](#) prior to asking questions and to send a certified copy of the signed document to SEDM. I am
12 not allowed to associate with and cannot be compelled to associate with anyone but an SEDM Member in the context of law or taxation. This is
13 guaranteed by the First Amendment to the United States Constitution.
- 14 7. Never provide evidence or testimony unfavorable to 'SEDM' and others in affiliation with this group to the government or in any legal proceeding.

15 Instead, I will claim "Fifth Amendment" and "First Amendment" (right to NOT speak) in response to every question tendered to me about such matters.
16 The reason that I can and must take the Fifth Amendment in answer to every question is because prior to answering such questions, I formed a sacred
17 Contract (Member Agreement) with SEDM that I would substitute myself in any judgment against SEDM that uses adverse evidence I provided, and doing
18 so makes me the main party of any investigation of SEDM. This Member Agreement also makes me a part of SEDM, and therefore a defendant in any such
19 proceeding against SEDM. Since the government cannot interfere with my right to contract (see [Article 1](#), Section 10 of the Constitution of the United
20 States), then it cannot interfere with my status as a person affected by the investigation, and therefore cannot preclude me from claiming the Fifth
21 Amendment in answer to every question. Neither can the government claim that by doing so, I am involved in any conspiracy to willfully commit any kind
22 of crime by making such a contract, because:

- 23 1. The ministry explicitly states on its [About Us](#) page and in its [Articles of Mission, Form #01.004](#) that it cannot and does not involve itself in any
24 unlawful activity.
- 25 2. The ministry openly and frequently invites the government to rebut the overwhelming evidence of government wrongdoing ([Tax Deposition Question,](#)
26 [Form #03.016](#)) which is the reason for its existence and has not yet gotten anyone in the government to credibly rebut any of the evidence.
- 27 3. My own personal experience and the experiences of others with whom I am in contact has consistently confirmed a willful pattern of cover-up, malice,
28 and bad faith on the part of everyone in the government in respect to the very serious legal issues raised in the Tax Deposition Question, Form #03.016.
29 Consequently, I am more inclined to trust and believe the research of the ministry than to believe what appears to me to be a pack of thieves and liars
30 running our government.

31 *"The king establishes the land by [justice](#); but he who receives bribes [or stolen loot] overthrows it."*
32 [[Prov. 29:4](#), Bible, NKJV]

33 If questioned about my physical location during the time that I was talking with, emailing, or donating to the ministry, I will specify that all such events were
34 conducted entirely outside of federal jurisdiction in a [foreign state](#) and are therefore irrelevant and not discoverable in any federal court. I can lawfully do
35 this regardless of where the actual transaction occurred because this trick is also used in the Internal Revenue Code as well, in [26 U.S.C. §7701\(a\)\(39\)](#) and
36 [26 U.S.C. §7408\(d\)](#) and the ministry is entitled to equal protection of the laws.

37 I certify under penalty of perjury that if I am either presently or in the future employed with or receiving any financial or other benefit from the U.S.
38 government, the government of any state of the Union, or any law enforcement or tax collection agency of the United States, that I will not submit any
39 evidence, testimony, or information that might be unfavorable to 'SEDM' and others in affiliation with this group or any of its members to any law
40 enforcement agency or court within the United States and that if I disregard this requirement, then I promise to be personally liable for the following:

- 41 • Pay the legal fees and personal time lost to 'SEDM' and others in affiliation with this group and/or any members, in defending themselves against
42 such evidence, litigation, or testimony.
- 43 • Substitute myself as the adjudged party for any charges or criminal indictments that are based on evidence or testimony that I might provide.

44 **7 Basis for My Beliefs**

45 I certify that the basis for my beliefs about tax liability does not include any of the flawed arguments contained in the following:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/PolicyDocs/FlawedArgsToAvoid.pdf>

46 I understand that neither the ministry nor any of its officers, agents, employees, members, etc are authorized to:

- 47 1. Guarantee or infer any specific result by virtue of using the educational materials and/or services available to its members.
- 48 2. Share subjective opinions about the successfulness of using our materials.

49 The ministry makes every possible effort to ensure the accuracy, appropriateness, usefulness of its materials, processes, and services. However, it has no
50 control over how public servants, who are often malfeasant and not educated in the law, will respond to a petition for redress of grievances directed at
51 remedying their illegal and injurious behavior. Any guarantees of particular results by either the ministry or any agent, officer, or employee of the ministry
52 should be regarded as fiction, untrustworthy, and should not be relied upon as a basis for belief.

53 The ONLY reasonable basis for belief about liability in the context of federal taxation that does not involve some form of "presumption", and therefore
54 violation of due process, are:

1. Enacted positive law from the Statutes at Large.
 2. The Rulings of the Supreme Court and not lower courts.
 3. The Constitution of the United States of America.
- 4 All other forms of evidence are simply "prima facie" and involve compelling the defendant to "presume" something, which violates not only due process, but is a religious sin, according to [Numbers 15:30](#), NKJV, and amounts to compelled participation in state-sponsored religion in violation of the First Amendment. See the following link for further details on why the above are the only reasonable evidentiary basis for belief about my personal federal tax liability. No other sources of reasonable belief are acceptable to me until someone with delegated authority from the government proves to me with court-admissible evidence why any part of the document below is *not* consistent with prevailing law:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>

9 I also understand that everything on the ministry website and all communications with, to, or about ministry officers and other members constitutes religious and political speech and beliefs that is not factual, not actionable, and not admissible as evidence pursuant to [Fed.Rul.Ev. 610](#). The only way any of the materials or speech here may be classified as "factual" and legally actionable is with an affidavit signed by other than a ministry officer or a testimonial oath at a court trial attesting to its accuracy, and the person signing such an affidavit agrees to take complete and exclusive responsibility for all the consequences arising out of such an affidavit or out of the factual speech he or she may make.

14 There are only three exceptions to the above paragraph, which are that the following information are both FACT and ARE admissible as evidence in their entirety in any court of law because they must be admissible as evidence in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted government.

1. [Disclaimer Page](#) available at: <http://sedm.org/disclaimer.htm>
2. [Member Agreement, Form #01.001](#) available at: <http://sedm.org/Membership/MemberAgreement.htm>
3. [SEDM Articles of Mission, Form #01.004](#) available at: <http://www.sedm.org/Ministry/SEDMArticlesPublic.pdf>

8 Members in Bad Standing and Former Members

21 We welcome everyone to obtain and read any of our materials or information on our website, and by doing so, they automatically become Members. However, those who "use" our materials or avail themselves of any of our services and who do *not* meet all the requirements for membership indicated above shall be called "Members in Bad Standing". By "use", we mean send our information or materials to any member of the legal profession or the government or use them as evidence or attach them to pleadings during litigation against the government. Members in Bad Standing consent to be liable for THREE TIMES any monetary sums or damages owed to SEDM as a consequence of violating any provision of the Copyright/Software License Agreement in section 5 above. If they also work for the Department of Justice of the United States or any state, the Internal Revenue Service, any state revenue agency, or any government agency or are acting as contractors or informants for these organizations, they consent to TEN TIMES the monetary liability of a Member in good standing.

29 Those who have requested to terminate their Membership shall be considered Former Members. They shall continue to be bound by the following terms of this agreement and no others:

1. Copyright/Software/User License Agreement in section 5 above in respect to any educational materials, information, communications, or services they may have obtained from the Ministry.
2. Anti-Mole provisions in section 6 above.

34 The above constraints on Former Members apply even if they destroy or give away the materials or information they obtained from the Ministry.

9 Severability and Affirmation

36 In the event that any part of this agreement is found to be unenforceable, it is my intent and the intent of 'SEDM' and others in affiliation with this group that all remaining provisions shall be legally binding.

38 I voluntarily declare under penalty of perjury under the laws of the state I am domiciled in and from without the "United States" identified in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and under [28 U.S.C. §1746\(1\)](#) that the foregoing facts are true and correct to the best of my knowledge and belief, so help me God.

Signature:	Date:
Phone:	Email address:

41 **(NOTE:** You may not sign your name with the word "Agent", or any variation, after your name and if you do, your Member Agreement will become invalid and will be rejected. There are no membership fees. Membership always has been and always will be free. Please fax the first page and signature (last) page of the signed PDF version of the Member Agreement to our fax number at 800-691-3518 when complete. You will not receive any kind of acknowledgment back in response to your fax. Submitting this Member Agreement does not in itself obtain access to our [Member Subscriptions Area](#). You must follow the procedures on our Member Subscriptions Page (<http://sedm.org/Membership/Subscriptions.htm>) in order to gain access. Thanks!)