

EXHIBIT 4

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CITE: 26 CFR 301.6109-1

TITLE 26--- INTERNAL REVENUE
CHAPTER 1 INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

PART 301 ---PROCEDURE AND ADMINISTRATION

Section 301.6109-1 Identifying numbers.

(a) In general —(1) Taxpayer identifying numbers — (i) Principal types. There are several types of taxpayer identifying numbers that include the following: **social security numbers**, Internal Revenue Service (IRS) individual taxpayer identification numbers, IRS adoption taxpayer identification numbers, and employer identification numbers.

(ii) Uses. Social security numbers, IRS individual taxpayer identification numbers, and IRS adoption taxpayer identification numbers are used to identify individual persons. Employer identification numbers are used to identify employers.

* pertinent sections presented

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Section 301.6109-1 Identifying numbers.

(1) General rule --- (i) **Social Security Number. A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. Citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify.**

* pertinent sections presented

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