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WRITING TAX RESPONSE LETTERS

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Scriptures

Writing Tax Response Letters

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1. Introduction

A Response Letter is a letter that you prepare in order to send to the government in response to an income tax collection notice which was sent to you wrongfully or illegally. It was sent wrongfully or illegally usually because of one of the following situations pertaining to the "nontaxpayers" (ONLY!) who use this website:

1. The information return (e.g. W-2, 1042-S, 1098, 1099, etc) upon which it was based contained erroneous or false information because of mistake or ignorance or duress on the part of the sender.
2. You were illegally compelled to use a Social Security Number that was not yours in order to simply work or live, creating a false presumption that you are an officer of the government.
3. The IRS or state revenue agency did an unlawful assessment upon you in violation of the Internal Revenue Code, Treasury Regulations, or the Internal Revenue Manual.

This document describes how to respond to such a misdirected and illegal notice and solicitation in such a way that you don’t surrender any rights to the party sending the notice and stop future notices from being send.

2. Overview of government

When sending a response letter, it is important to remember and keep fresh in your mind’s eye how government is supposed to function. The summary below appears in Path to Freedom, Form #09.015, Section 4.3 and is repeated here for emphasis:

1. First: know the difference between a right, endowed by one's Creator, and a privilege granted by servant government. See Form #05.030 for details.
2. Second: know that government instituted to secure a PRIVATE right, has no power to deny that right - except by your consent - or in pursuit of justice in response to an injury that you caused, and following due process. See Form #12.040 for details.
3. Third: The first duty of government in protecting PRIVATE rights is to prevent them from being converted into PUBLIC rights or franchises without the EXPRESS consent of owner. This means that:

3.1. They cannot compel you to accept or pay for “benefits” that you don’t want.

"Invito beneficium non datur.  
No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Quilibet potest renunciare juri pro se inducto.  
Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.”

[Boivier’s Maxims of Law, 1856; SOURCE: http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm

3.2. When they assert a statutory right over your property, they have the burden of proving that you VOLUNTARILY and LAWFULLY consented to convert it from PRIVATE property to PUBLIC property BEFORE they may engage in the enforcement action. This is exactly the same requirement they place on you when you want sue them civilly and under the concept of equal protection, it also has to apply to them.

For details on the above, see Form #12.025.

4. Fourth: taxes are only levied on those who consent, and/or upon PUBLIC privileges or “benefits” granted by government that are VOLUNTARILY accepted. See Form #05.001 for details.

5. Fifth: the use of civil statutory statuses, such as “person”, “individual”, “taxpayer”, “driver”, “spouse” are legal evidence of the existence of your consent to privileges, franchises, and benefits of some kind. They should only be invoked, and especially on government forms, by those who expressly consent to be enfranchised. See Form #13.008 for details.

6. Sixth: there are limits on WHAT you can consent to and WHERE you can consent. An inalienable right is one that it is legally impossible to consent to give away. Therefore, the only physical place where you can give away a right is where it is NOT “inalienable” or where it is legislatively granted, meaning on federal territory not protected by the Constitution where EVERYTHING is a privilege and every right is a public right granted legislatively by Congress. See Form #12.038 for details.
7. **Seventh**: any so-called government that makes a profitable BUSINESS (or a “trade or business”) out of alienating PRIVATE rights that are supposed to be inalienable or converting them to PUBLIC rights or privileges is NOT a classical de jure government. It is instead a DE FACTO government or even an ANTI-GOVERNMENT that is not entitled to official, judicial, or sovereign immunity and is operating in a strictly private, commercial capacity. This is the situation described in the bible as the money changers taking over the temple in Matthew 21:12–17, Mark 11:15–19, Luke 19:45–48, and John 2:13–16, because government is the “civic temple” of the people and is God’s minister for justice. See Form #05.043 for details.

That's pretty easy to remember.

Most of the abuses and usurpations can be traced back to consent, often acquired by dubious means.

IRS Agents have no authority to do assessments or create assessments, liabilities, or obligations. We prove this in Form #05.011. All they can do is “cavass internal revenue districts” for taxable “persons” pursuant to 26 U.S.C. §7601. That “cavass ing” is initiated when an information return is filed against someone and is not later reconciled with the filing of a subsequent tax return. All “internal revenue districts”, in turn, are located ONLY in the “District of Columbia” and nowhere else, so that is the ONLY place they can do the “cavassing”.

The ONLY evidence that IRS agents have in their possession that might create even an appearance of liability are the information returns. Members who are following our Path to Freedom, Form #09.015, Section 2 process are required to regularly and systematically rebut these knowingly false information returns and preferably, to stop them from being filed to being with (Form #04.001). This is the ONLY way one can ever hope to be left alone by the IRS or state revenue agencies. Since “justice” (Form #05.048) is defined as the “right to be let alone”, rebutting false information returns and preventing them from being filed in the first place is the ONLY way to get “justice”.

Information returns, in turn, are the method of connecting otherwise PRIVATE earnings to a PUBLIC office subject to regulation, control and shared ownership with Uncle Sam. Since they are almost always FALSE and even FRAUDULENT (if you notified the filers they were false and were not rebutted), then the filers of these false information returns are committing the following crimes:

2. Perjury, 18 U.S.C. §1001, 18 U.S.C. §1542, and 18 U.S.C. §1621. This is because the W-3 and 1096 forms that are filed concurrently with the information returns are signed under penalty of perjury.
3. Bribery to procure an elected or appointed office, 18 U.S.C. §210. Tax withholdings against PRIVATE parties sent to the government are a bribe to treat the alleged but not actual statutory “taxpayer” as a public officer.
4. Acceptance or solicitation to obtain an appointive public office, 18 U.S.C. §211. Forcing private people to submit withholding forms constitutes solicitation to obtain an appointive office.

When the IRS sends you a collection notice, they are PRESUMING, usually falsely, that you occupy a public office within the Treasury Department and work for them as a “resident agent” in an extraterritorial location outside of the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). If you don’t forcefully challenge that presumption (Form #05.017) and violation of due process (Form #05.045), a cage is reserved for you on the federal plantation. This is exhaustively proven in:

1. **The “Trade or Business” Scam**, Form #05.001
   [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)
2. **Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes**, Form #05.008
   [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)
3. **Proof that There Is a “Straw Man”**, Form #05.042
   [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)
4. **Why Civil Statutory Law is Law for Government and Not Private Persons**, Form #05.037
   [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)

When you don’t challenge their usually false and prejudicial presumptions, you have also effectively consented or acquiesced to become a victim of criminal identity theft, even though you have no lawful authority to alienate an inalienable right (Form #12.038) in doing so. This is documented in:

**Government Identity Theft**, Form #05.046
[https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)

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