

# Sovereignty Education and Defense Ministry (SEDM)

## Fellowship Terms of Use and Service

*“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the [national Government](#)] and not to non-taxpayers [[non-resident non-persons domiciled in states of the Union](#) without the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*  
[\[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 \(1972\)\]](#)

### 1 Introduction

In consideration of the valuable information, services, and education offered by the Ministry, the user consents to abide unconditionally and perpetually with our Member Agreement, Form #01.001, and this agreement by any one or more of the following means:

1. Contacting us for help with their problems or questions either via email or using our [Contact Us Page](#).
2. Requesting our services through the [Ministry Bookstore](#), such as IMF Decoding, paralegal help, etc.
3. Obtaining ministry materials or information offered through the [Ministry Bookstore](#).
4. Participating in the Ministry as a volunteer or agent.
5. Signing this Member Agreement and submitting it to the Ministry through mail, email, fax, in person, or our forums.
6. Signing up for our [Member Subscriptions](#) or availing yourself of any of its benefits.
7. Downloading any of the free materials or information available on the SEDM website at <http://sedm.org>. This provision EXCLUDES the [Member Agreement, Form #01.001](#) itself.
8. Requesting or receiving any information, materials, or services off this site from ANYONE in either electronic or printed physical form.
9. Making a donation to the ministry.
10. Signing up to be part of our [Member Forums](#).
11. Submitting or sending any of the materials appearing on this website to any third party in any administrative or legal matter, and especially one involving any Member or Officer of this ministry.
12. Using any of the materials or output of services available through this website as evidence in any legal or administrative enforcement proceeding.
13. Making any commercial use whatsoever of the materials or services available through this ministry so as to benefit anyone OTHER than the ministry. This includes: 1. Trying to enjoin the materials; 2. Slandering the authors as a way to maximize revenues to a corrupted de facto government from ILLEGAL enforcement of the Internal Revenue Code; 3. Selling the materials available through this website in violation of the copyright; 4. Reclassifying speech on this website from non-factual beliefs and opinions that are not admissible as evidence and not actionable to factual and actionable speech in order to gain UNJUST jurisdiction over the ministry or its members.
14. Signing up for a [Basic Membership](#).

This agreement governs all expressly authorized “uses” of materials or services offered by the Sovereignty Education and Defense Ministry (SEDM). The term “use” includes sending or submitting any information or materials on our site to any government, member of the legal profession, or court, including the output of any service. Any use of information, materials, or services available from Sovereignty Education and Defense Ministry in violation of this agreement is hereby stipulated, established, agreed, and declared to be to be unauthorized by all those subject to said agreement. Unauthorized uses make those engaging in the use into Members in Bad Standing.

### 2 Taxation

The provisions in section 2.4 below only pertain to those who either INTEND to use or ACTUALLY “use” our tax materials or services to interact with any third party in disputing or establishing a tax liability. I understand that if I do not satisfy this criteria, then I am **NOT subject** to the provisions of section 2.4 and **need not** comply with them in my own personal tax situation as a human being. I understand that the ministry materials and services are NOT authorized to be used in connection with any artificial entities, trusts, corporations, etc., whether private or enfranchised, and that they may not be used in connection with my office or duties within any such entities. For the purposes of this section, the term “tax information or services” includes and is limited ONLY to:

1. [Federal response letters](#).
2. [State response letters](#).
3. All forms or publications relating to taxation on our [Forums Page](#). This includes ONLY:
  - 3.1. Sections [1.4](#), [1.7](#), [1.11.3](#), [1.15](#), and 5 of the [Forms Page](#).
  - 3.2. [Section 1.5 of the Forms Page](#): Forms 05.001, 05.002, 05.005-05.013, 05.020, 05.026, 05.028, 05.031, 05.035-05.036, 05.039, 05.052-05.053.
4. All documents, pleadings, or books available on the [Litigation Tools page](#) relating to taxation.
5. Any of the tax related materials within our [Member Subscription Library](#).
6. [Individual Master File \(IMF\) decoding services](#).
7. The [Master File Decoder](#) software.

The only reason for requiring compliance with section 2.4 of this agreement at all is to:

1. Ensure that my administrative record reflects my proper civil status so that my legal claims are not discredited or dismissed because my ACTIONS, MY WORDS, and my ADMINISTRATIVE record are inconsistent with each other.
2. Ensure that I have the proper standing to sue the government for violation of rights in the event that you decide to sue them in court for illegal or tortious tax collection.
3. Protect SEDM credibility and mine by preventing either SEDM or myself from being associated with unlawful, criminal, violent, or harmful activities.

- 1 4. Prevent the misuse or abuse of SEDM services or materials by statutory "taxpayers" in disputing their lawfully assessed tax liability. Such a situation  
2 might possibly be regarded as either harmful or a crime, and we don't ever want to be implicated or accused of committing any crime or injuring anyone,  
3 and least of all any government.  
4 5. Protect SEDM and its members from lawsuits filed against us by members or governments.  
5 6. Protect SEDM's speech, information, or services from being RECLASSIFIED as anything OTHER than nonfactual, nonactionable beliefs and opinions  
6 that can never become the subject of any litigation.

7 Otherwise, the ministry doesn't care what my "taxpayer" status or degree of compliance is with section 2.4 of this agreement. I agree that like God, the ministry  
8 is not a dogmatic or malicious control freak and they don't seek to force anyone to do anything other than simply not hurt anyone using ministry materials or  
9 services or use them to commit a crime. The [corrupted de facto government](#) isn't anywhere near this ethical, but the ministry would be hypocrites if we imitated  
10 the very same behavior of theirs that they so frequently criticize and oppose on this website.

11 I understand that I have as much time as I want to obtain and read anything I like from this website to my heart's content (without stealing or plagiarizing, of  
12 course) before I take my first step, even as a statutory "taxpayer". The ministry does not care how long I take to learn before I take my first step. I agree, however,  
13 to be in full compliance with every aspect of this agreement for all related tax years and periods BEFORE I take my first active step in disputing a tax liability  
14 against anyone. By "step" is understood to mean using any ministry tax information or service to dispute a tax liability either administratively or in a court of  
15 law against anyone, and especially a government.

## 16 **2.1 Tax Perspective: I am a nonresident and not a statutory "person" in relation to the I.R.C. Subtitles A and C**

17 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  
18 upon my understanding of enacted federal law regarding the Subtitle A of the federal income tax:

- 19 1. [The Legislative Intent of the 16<sup>th</sup> Amendment, written by President of the United States, William H. Taft on June 16, 1909](#), is the foundational document  
20 behind the [16<sup>th</sup> Amendment](#) to the Constitution of the United States. As this document is published in the Congressional Record of the United States Senate  
21 on pages 3344-3345 there can be no doubt as to the authenticity of this document and the expressions stipulated by the President.  
22 2. President Taft stated in the Legislative Intent of the [16<sup>th</sup> Amendment](#) that the federal income tax was, as recommended to Congress, levied upon the Federal  
23 Government only. Therefore, those individuals who make up the Federal Government are Federal Officers, Federal Employees, and Elected Officials of  
24 the Federal Government. See the [Great IRS Hoax, Form #11.302](#), Section 3.10.11.1 for further evidence supporting these conclusions.  
25 3. The jurisdiction to which Subtitle A of the Internal Revenue Code is made applicable is upon:  
26 3.1. The "federal zone", which is to say Washington, DC and U.S. territories and other insular possessions belonging to the Federal Government.  
27 3.2. Admiralty jurisdiction, which is the territorial waters of the United States.  
28 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  
29 [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:  
30 [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002; <http://sedm.org/Forms/FormIndex.htm>  
31 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  
32 can be extended beyond the federal zone to apply to me through the operation of private law. See:  
33 [Resignation of Compelled Social Security Trustee](#), Form #06.002; <http://sedm.org/Forms/FormIndex.htm>  
34 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  
35 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  
36 the Union.  
37 4. The power to tax is the power to destroy.

38 **"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to  
39 create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a  
40 power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those  
41 very measures, is declared to be supreme over that which exerts the control."**  
42 *[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]*

43 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  
44 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](#),  
45 Section 5.1.1).

46 **"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain  
47 first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent  
48 will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be  
49 revoked or altered only by the authority that made it. The life-giving principle and the death-doing stroke must  
50 proceed from the same hand."**  
51 *[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)]*

52 **"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law  
53 [including a tax law] involving the power to destroy."**  
54 *[Providence Bank v. Billings, 29 U.S. 514 (1830)]*

55 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  
56 United States, was created by the People. As proclaimed by the Founding Fathers to the Constitution, God, our Heavenly Father, created all life. The  
57 government did not create the People and therefore it is devoid of moral authority to directly destroy or undermine the sovereignty of those People:

1 *"Remember the word that I said to you, 'A servant is not greater than his master.' If they persecuted Me, they will also*  
2 *persecute you. If they kept My word, they will keep yours also."*  
3 *[John 15:20, Bible, NKJV]*

4 *"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently*  
5 *used, and of the object, to which the application of the last of them is almost universally made; it is now proper that I*  
6 *should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make of the latter.*  
7 ***In doing this, I shall have occasion incidentally to evince, how true it is, that States and Governments were made***  
8 ***for [and BY] man; and, at the same time, how true it is, that his creatures and servants have first deceived, next***  
9 ***vilified, and, at last, oppressed their master and maker."***  
10 *[Justice Wilson, [Chisholm v. Georgia](#), 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]*

11 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  
12 Union without apportionment, even WITH their consent. It is a legal impossibility to alienate rights which the Declaration of Independence says are  
13 UNalienable. Instead, it can tax only those who first change their physical domicile to federal territory and THEN volunteer or choose absent duress to  
14 make themselves subject to the requirements of the Internal Revenue Code by voluntarily entering into federal employment or conducting a "[trade or](#)  
15 [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  
16 position.

- 17 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  
18 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  
19 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  
20 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"  
21 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  
22 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"  
23 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.

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

26 *"You shall not follow a [democratic] crowd to do evil; nor shall you testify in a dispute so as to turn aside after many*  
27 *to pervert justice."*  
28 *[Exodus 23:2, Bible, NKJV]*

29 *"Away with you, Satan! For it is written, 'You shall worship the Lord your God, and Him **ONLY** [NOT the government*  
30 *or a corrupted state] you shall serve.'"*  
31 *[Matt. 4:10, Bible, NKJV]*

32 *"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to*  
33 *keep oneself unspotted from the world [and the corrupted governments and laws of the world]."*  
34 *[James 1:27, Bible, NKJV]*

35 *"And you shall be holy to Me [God], for I the Lord am holy, and have separated you from the peoples, that you should*  
36 *be Mine."*  
37 *[Leviticus 20:26, Bible, NKJV]*

- 38 6. There are no Implementing Regulations published in the Federal Register which impose the federal income tax upon American Nationals, of which I am  
39 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 C.F.R.](#)  
40 [§601.702\(a\)\(1\)](#), [31 C.F.R. §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 C.F.R.](#)  
41 [§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 the](#)  
42 [Federal Register](#) that there are no Implementing Regulations which have imposed upon American Nationals an obligation for the Subtitle A federal income  
43 tax who are not federal instrumentalities, federal employees, federal contractors, or federal benefit recipients. The only people who could lawfully be the  
44 proper subjects of the I.R.C. Subtitle A income tax are therefore groups expressly exempted from the requirement for publication in the Federal Register  
45 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 to lawfully enforce  
46 Subtitle A of the Internal Revenue Code or read our Form #05.032. Neither can any of these requirements be waived in my case, because I neither consent  
47 to be a "taxpayer", nor do I have any income "effectively connected with a [trade or business](#)", which is a public office in the United States government, as  
48 required by [26 C.F.R. 1.1-1\(a\)\(2\)\(ii\)](#). Neither do I have any income from the "United States" under [26 U.S.C. §871\(a\)](#) that is not connected with a "trade  
49 or business". Therefore, my entire estate is classified as a "foreign estate" not subject to the Internal Revenue Code as defined in [26 U.S.C. §7701\(a\)\(31\)](#).  
50 7. The meaning of the word "[income](#)" both at the time the [16<sup>th</sup> Amendment](#) was ratified and now means "corporate profit", and that I am not a corporation or  
51 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](#), Sections  
52 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.

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

56 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 B](#),  
57 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  
58 "[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 education  
59 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 am being  
60 compelled to pursue this education and participation in the ministry not only because the IRS and state taxing authorities won't help or educate "nontaxpayers".

1 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 behavior is a violation of  
2 equal protection of the laws and a breach of fiduciary duty under the Constitution by our public DIS-servants.

3 *It is not within our constitutional tradition to enact laws [or protect PRACTICES or POLICIES] of this sort. **Central***  
4 *both to the idea of the rule of law and to our own Constitution's guarantee of equal protection is the principle that*  
5 *government and each of its parts remain open on impartial terms to all who seek its assistance. "Equal protection*  
6 *of the laws is not achieved through indiscriminate imposition of inequalities." ["Sweatt v. Painter, 339 U. S. 629,](#)*  
7 *[635 \(1950\) \(quoting Shelley v. Kraemer, 334 U. S. 1, 22 \(1948\)\). Respect for this principle explains why laws](#)*  
8 *singling out a certain class of citizens for disfavored legal status or general hardships are rare. A law declaring*  
9 *that in general it shall be more difficult for one group of citizens than for all others to seek aid from the government*  
10 *is itself a denial of equal protection of the laws in the most literal sense. "The guaranty of equal protection of the*  
11 *laws 634\*634 is a pledge of the protection of equal laws." ["Skinner v. Oklahoma ex rel. Williamson, 316 U. S.](#)*  
12 *[535, 541 \(1942\) \(quoting Yick Wo v. Hopkins, 118 U. S. 356, 369 \(1886\)\).](#)*  
13 *[\[Romer v. Evans, 517 U.S. 620 \(1996\)\]](#)*

14 See also:

15 [Your Rights as a "Nontaxpayer"](#), Form #08.008; <http://sedm.org/Forms/FormIndex.htm>

16 The following document on the SEDM site therefore accurately reflects my true civil status:

[Non-Resident Non-Person Position](#), Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

## 17 **2.2 Tax Returns**

18 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  
19 STATUTORY "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  
20 "return" to the Internal Revenue Service, that the return:

- 21 1. Will be form 1040NR or 1040NR-EZ or anything reflects a NON-RESIDENT status, and which satisfies the Beard Test as documented in Form #09.074,  
22 Germantown Trust Co. v. Commissioner, 309 U.S. 304, and Zellerbach Paper Co. v. Helvering, 293 U.S. 172.
- 23 2. Will NOT be a form 1040 or 1040-EZ.
- 24 3. Will be prepared in accordance with the following document:

[How to File Returns](#), Form #09.074  
<http://sedm.org/Forms/FormIndex.htm>

25 .. from this point forward and for any tax years which I request help from SEDM for. I will use either standard forms with terms defined to be nonstatutory or  
26 modified forms because original IRS forms with undefined terms or language that is untrustworthy either misrepresent my status or create false presumptions  
27 about me that could prejudice my Constitutional rights. The forms filed when I became member already defined all terms on government forms to be NON-  
28 STATUTORY and became a permanent part of my administrative record at the time it was sent. When or if I submit such forms to the IRS, I will do the  
29 following:

- 30 1. Be ever mindful that:
  - 31 1.1. The main purpose of establishing government itself, according to the Declaration of Independence is to protect ABSOLUTE ownership of PRIVATE  
32 property. By "ownership", we mean the right to EXCLUDE any and all others, including governments, from using, benefitting from, or even  
33 "taxing" the property.

34 *"We have repeatedly held that, as to property reserved by its owner for private use, "the right to exclude [others is]*  
35 *one of the most essential sticks in the bundle of rights that are commonly characterized as property." ["Loretto v.](#)*  
36 *[Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 \(1982\), quoting Kaiser Aetna v. United States, 444 U.S.](#)*  
37 *[164, 176 \(1979\)."](#)*  
38 *[\[Nollan v. California Coastal Comm'n, 483 U.S. 825 \(1987\)\]](#)*

39  
40 *"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property*  
41 *right,<sup>[11]</sup> falls within this category of interests that the Government cannot take without compensation."*  
42 *[\[Kaiser Aetna v. United States, 444 U.S. 164 \(1979\)\]](#)*

43 *[11] See, e. g., [United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 \(1975\); United](#)*  
44 *[States v. Lutz, 295 F.2d. 736, 740 \(CA5 1961\).](#) As stated by Mr. Justice Brandeis, "[a]n essential element of individual*  
45 *property is the legal right to exclude others from enjoying it." [International News Service v. Associated Press, 248](#)*  
46 *[U.S. 215, 250 \(1918\) \(dissenting opinion\).](#)*

- 47 1.2. By "PRIVATE property", we mean that which is constitutionally protected under organic law and NOT subject to or controlled in its use BY any  
48 statute if it is not used to hurt anyone.

- 1 1.3. The first step that all REAL governments must take in protecting PRIVATE property is to keep it from being converted to PUBLIC PROPERTY,  
2 being regulated in its use, or being TAXED in its use. Otherwise, ABSOLUTE ownership and control of the property is constitutionally violated  
3 under the Fifth Amendment.  
4 1.4. EVEN the earnings from a REAL elected or appointed public office are PRIVATE, protected by the Constitution, and non-taxable and are PRIVATE  
5 property:

6 **"But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental  
7 control growing out of its other nature as publici juris."**  
8 *[American Jurisprudence 2d, Franchises, §4: Generally (1999)]*

- 9 1.5. The ONLY type of property the government can make "rules" or statutes for is PUBLIC property that it either has an ABSOLUTE ownership of or  
10 a QUALITIFIED/SHARED interest in pursuant to Article 4, Section 3, Clause 2. Justice itself DEMANDs that all OTHER property that it does not  
11 have an ABSOLUTE or QUALIFIED interest in must be LEFT ALONE, not taxed, not regulated, and certainly not STOLEN:

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

18 **"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it be  
19 obtained, or until liberty be lost in the pursuit."**  
20 *[James Madison, The Federalist No. 51 (1788)]*

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

28  
29 PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

30 **"Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives  
31 and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue springs  
32 from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of  
33 interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or  
34 the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of  
35 fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding  
36 number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the  
37 interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal  
38 that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the  
39 duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as  
40 lies in your power; or, expressed positively: Respect and protect the right."**  
41 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]*

- 42 1.6. A government that claims or enforces ITS right to "make rules" or statutes to civilly regulate or tax its own property has to give you the SAME right  
43 in return, because all of its COLLECTIVE authority had to come from a NATURAL and SUPERIOR source, meaning WE THE PEOPLE, both  
44 individually and collectively. If this is not permitted or not allowed to be enforced in court, then the government is exercising SUPERIOR and  
45 SUPER-NATURAL powers and has become an unconstitutional religion:

46 **"Religion. Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and precepts  
47 of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of superior  
48 beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and  
49 punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source  
50 of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek  
51 Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."**  
52 *[Black's Law Dictionary, Sixth Edition, p. 1292]*

53 **"worship 1.** chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some  
54 mayors) **2:** reverence offered a divine being or supernatural power; also: an act of expressing such reverence **3:** a

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<sup>1</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

1 form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to an object  
2 of esteem <- the dollar>.”  
3 [Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X,1983, p. 1361]

- 4 1.7. The implication of the previous step is that if THEY can create franchises ILLEGALLY within the constitutional states that enslave you with THEIR  
5 PUBLIC property using rules or civil statutes enacted under Article 4, Section 3, clause 2, then you can create ANTI-FRANCHISES using your own  
6 PRIVATE property to enslave THEM to your own will. That ANTI-FRANCHISE protecting all members is documented in:

[Injury Defense Franchise and Agreement, Form #06.027  
https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf](https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf)

- 7 1.8. Congress cannot per the U.S. Supreme Court, authorize, license, or establish any franchise, and by implication PUBLIC OFFICE within a  
8 constitutional state that is taxable:

9 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with  
10 the Indian tribes, may, without doubt, provide for **granting** coasting licenses, licenses to pilots, licenses to trade with  
11 the Indians, and any other licenses necessary or proper for the exercise of that great and extensive power; and the  
12 same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses  
13 may be incident. All such licenses confer authority, and give rights to the licensee.

14 **But very different considerations apply to the internal commerce or domestic trade of the States. Over this**  
15 **commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively**  
16 **to the States. No interference by Congress with the business of citizens transacted within a State is warranted by**  
17 **the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The**  
18 **power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same**  
19 **subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only**  
20 **one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of**  
21 **apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and**  
22 **may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business**  
23 **within a State in order to tax it.”**

24 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 25 1.9. The I.R.C. Subtitles A and C income tax is in fact an excise and a franchise tax upon public offices in the national and not state government, and  
26 that is why, per the previous step, the geographical limitations applicable within the Internal Revenue Code MUST limit themselves to Federal  
27 Territories, the District of Columbia, federal enclaves within the states, federal possessions, lawfully created federal offices, and OTHER federal  
28 property. All law is prima facie territorial. This is explained in:

- 29 1.9.1. *The “Trade or Business” Scam*, Form #05.001

30 <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

- 31 1.9.2. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404

32 <https://sedm.org/Forms/FormIndex.htm>

- 33 1.9.3. *Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.053

34 <https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

- 35 1.10. Any attempt by any government to violate the above limitations upon its constitutionally delegated authority or deny you the EQUAL right to do all  
36 the above against the GOVERNMENT to defend yourself against THEIR offering or enforcement of franchises illegally within the constitutional  
37 states constitutes:

- 38 1.10.1. The establishment of an unconstitutional civil religion in violation of the First Amendment. See:

- 39 1.10.1.1. *Government Establishment of Religion*, Form #05.038

40 <https://sedm.org/Forms/05-MemLaw/GovEstabReligion.pdf>

- 41 1.10.1.2. *Socialism: The New American Civil Religion*, Form #05.016

42 <https://sedm.org/Forms/05-MemLaw/GovEstabReligion.pdf>

- 43 1.10.2. A violation of the Unconstitutional Conditions Doctrine. See Form #05.030, Section 28.2 for details.

- 44 1.10.3. An illegal “adhesion contract”.

- 45 1.10.4. A unconstitutional taking under duress in violation of the Fifth Amendment.

- 46 2. Separately correct any and all information returns that were in error relating to earnings not connected with a lawfully elected or appointed office or  
47 instrumentality using the following form:

[Correcting Erroneous Information Returns, Form #04.001](https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf)

<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

- 48 3. If I was or am lawfully serving as an elected or appointed public officer, then I will:

- 49 3.1. Include “effectively connected statutory income” from the national government ONLY under blocks 8-23 of Form 1040NR.

50 <https://www.irs.gov/pub/irs-pdf/f1040nr.pdf>

- 51 3.2. List all other earnings from other than the U.S. government and originating from federal territory or the District of Columbia ONLY on Schedule  
52 NEC of Form 1040NR.

53 <https://www.irs.gov/pub/irs-pdf/f1040nr.pdf>

- 54 3.3. Take all applicable deductions (under 26 U.S.C. §162), or credits (under 26 U.S.C. §32) on ONLY items appearing in blocks 8 through 23 and  
55 reflected in blocks 36-53.

- 56 4. If I was not a lawfully elected or appointed officer of the national government or the earnings originated from OTHER than federal territory or the District  
57 of Columbia ONLY I will:

- 58 4.1. 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) in blocks 8-23  
59 of the 1040NR form, and ESPECIALLY not from within a constitutional state.

- 60 4.2. NOT indicate any earnings originating from sources within the STATUTORY geographical “United States” as defined in 26 U.S.C. §7701(a)(9), 26  
61 U.S.C. §7701(a)(10), and 4 U.S.C. §110(d) in Schedule NEC of the 1040NR form

- 1 4.3. NOT take any deductions (under [26 U.S.C. §162](#)), or credits (under [26 U.S.C. §32](#)) on blocks 36-53. All such things connect me to a “trade or  
2 business” and cause me to contradict my own testimony as a PRIVATE party. If you do not have any “gross income” then you don’t need deductions  
3 and credits. Up until 2018, you had a \$4K exemption, but that was eliminated. There are no personal exemptions now.  
4 4.4. NOT include as STATUTORY “income” any reported amount if I was not lawfully engaged in a “trade or business”/public office per 26 U.S.C.  
5 §6041(a), because all such reports are FALSE for a truly private party. See Form #04.001.

6 I will do all the above BECAUSE even for earnings from federal territory or the District of Columbia, that which is not “Reportable” is not “taxable” nor  
7 includible in “gross income”. Converting such earnings to PUBLIC “gross income” would constitute an unlawful conversion from PRIVATE to PUBLIC  
8 and an unconstitutional taking of private property in violation of the Fifth Amendment. That is precisely WHY there is no mechanism provided in the  
9 Internal Revenue Code to turn that which is PRIVATE NOT connected with a “trade or business” and ALSO “reportable” under 26 U.S.C. §6041(a) into  
10 statutory PUBLIC “income” or “gross income” if it is not earned in connection with a public office as an instrumentality of the national government. This  
11 is covered in:

[Separation Between Public and Private](#), Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

- 12 5. Incorporate by reference the [Tax Form Attachment, Form #04.201](#) or a similar substitute to prevent “words of art” from injuring my rights. Form #10.001  
13 does this automatically for all new members. I will not attach the form to avoid IRS mishandling of my return.  
14 6. Incorporate by reference the [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#) or a similar substitute form to ensure that my status is  
15 accurately reflected in my administrative record. Form #10.001 does this automatically for all new members. I will not attach the form to avoid IRS  
16 mishandling of my return.  
17 7. NOT identify myself as a STATUTORY “taxpayer”, an “person”, “individual”, a “U.S. person”, a “citizen” (which is a person born in the District of  
18 Columbia or the territories of the United States), or a “resident” (which is an alien) under federal law. Instead, the Tax Form Attachment, Form #04.021  
19 defines “taxpayer” on the 1040NR form submitted as a human being NOT SUBJECT to the Internal Revenue Code and not found in any federal statute.  
20 8. When I include a reference to an SSN or TIN on government forms (called an “Identifying Number” on the 1040NR form), I will reference correspondence  
21 sent by me to others that indicates that if it is an SSN, then it was illegally obtained and therefore invalid and disclosure was illegally compelled in violation  
22 of 42 U.S.C. §408(a)(8). This is done in the 2 above. Only domiciliaries of federal territory (“U.S. persons” under 26 U.S.C. §7701(a)(30)) can use or  
23 apply for an SSN or TIN and I am neither and never have been either. Even the status described at 26 C.F.R. §301.6109-1(g)(1)(i), which is a “nonresident  
24 alien individual” rather than a “non-resident non-person”, is a public office with a domicile on federal territory. See Form #05.012 for details on identifying  
25 numbers.  
26 9. Because Zero Returns (where “gross income” is zero) are likely to be mishandled by the IRS even though they are lawfully zero:  
27 9.1. I will claim nonzero amount of income as DONATION in order to avoid an ILLEGAL frivolous return penalty.  
28 9.2. 26 U.S.C. §6671(b) identifies the only proper audience for civil penalties, and that audience does NOT lawfully include me.  
29 9.3. 26 U.S.C. §6702 does not qualify a Zero Return as frivolous. It has two conditions that have to be met, and they aren’t met for zero returns.  
30 10. If I file a state income tax return, then I will interpret that income tax as being limited to federal areas within the state and NO PLACE else. Hence,  
31 “residents” or “individuals” within these areas are public officers whose earnings are covered by the Buck Act, 4 U.S.C. Chapter 4, and the Public Salary  
32 Tax Act of 1939. Everyone domiciled and present within the exclusive jurisdiction of a constitutional state on land protected by the Constitution would be  
33 “non-resident” to these areas. For details, see:

[State Income Taxes](#), Form #05.031  
<https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>

34 The employers and business associates typically coerce an SSN from the payee which was illegally issued. That is duress and possibly a crime under 42 U.S.C.  
35 §408(a)(8). That SSN is a franchise mark that connects you to a “taxpayer” office with your name spelled in ALL CAPITAL LETTERS. Those two things  
36 together creates false presumptions about your civil status (Form #13.008) and liability on false information returns. The reason for filing a return is to mitigate  
37 and void the CONSEQUENCES and ALLEGED OBLIGATIONS that would otherwise result. It’s a defense against the payer’s claims, but IRS is not making  
38 the original claim. Rather the uninformed law-breaking third parties filing these false reports are essentially creating the false appearance of a civil legal  
39 obligation. Regularly correcting false information returns under penalty of perjury also serves to mitigate these damages.

40 I will do the above because SEDM does not and cannot help STATUTORY “taxpayers”, and violating any of the above constraints could contribute to producing  
41 evidence that makes me at least appear to be a “taxpayer” engaged in a taxable activity called a “trade or business”. I agree to read chapter 4 of the [Great IRS](#)  
42 [Hoax, Form #11.302](#) book, so that I can learn my correct citizenship status and rights, which is that of a STATUTORY “non-resident non-person”.

43 Note that the “USE” of any of the forms indicated in this section AND NO OTHERS is hereby EXPRESSLY authorized by those who are COMPELLED to file  
44 a tax return because of usually false information return reporting or the receipt of pensions or “benefits” from their service to the public as legitimate public  
45 officers.

### 46 **2.3 Tax Withholding and Reporting**

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

- 48 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 a STATUTORY  
49 “employee”, meaning public officer under 5 U.S.C. §2105(a), under the Internal Revenue Code.  
50 2. To stop calling my earnings STATUTORY “wages” because the only people who can earn STATUTORY “wages” as legally defined are those who sign  
51 a contract or agreement as shown in [26 U.S.C. §3402\(p\)](#) and [26 C.F.R. §31.3401\(a\)-3](#).  
52 3. To NOT describe myself as STATUTORILY “exempt”, but rather “not subject”, or to at least define the term “exempt” as meaning “not subject” on any  
53 form that I fill out. See the following for the reasons why:

[Flawed Tax Arguments to Avoid](#), Form #08.004, Section 6.11  
<http://sedm.org/Forms/FormIndex.htm>

- 54 4. To identify myself instead as a statutory “non-resident non-person”, a “transient foreigner”, or simply “nonresident”.  
55 5. If I am compelled to submit a standard, unmodified tax withholding or reporting form, I will attach the following form and indicate on the government  
56 form “Not valid without the Tax Form Attachment signed and attached.”:

[Tax Form Attachment](#), Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

- 1 6. To NOT identify myself on any government form as an STATUTORY “taxpayer”, “employee”, “citizen”, “resident”, “individual”, “person”, “U.S. person”,  
2 “nonresident alien 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  
3 “non-resident non-person NONTaxpayer”.
- 4 7. To use one of the following to control my withholding:  
5 7.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001  
6 <http://sedm.org/Forms/FormIndex.htm>  
7 7.2. The modified form W-8BEN to control my withholding and submit it using the instructions contained in the pamphlet entitled Federal and State  
8 Tax Withholding Options for Private Employers, Form #09.001. If I give my private employer anything, it will be to request *termination of*  
9 withholding as either an affidavit or a W-8BEN.

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

- 11 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  
12 under duress using the attachments provided in the pamphlet  
13 Federal and State Tax Withholding Options for Private Employers, Form #09.001.
- 14 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  
15 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  
16 zeroing out his fraudulent income reports and leaving the IRS with no evidence upon which to base an assessment. I will use the directions located  
17 below for that purpose:  
18 Correcting Erroneous IRS Form W-2's, Form #04.006; <http://sedm.org/Forms/FormIndex.htm>

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

- 21 1. Correcting Erroneous Information Returns, Form #04.001  
22 <http://sedm.org/Forms/FormIndex.htm>  
23 2. Corrected Information Return Attachment Letter, Form #04.002  
24 <http://sedm.org/Forms/FormIndex.htm>  
25 3. Correcting Erroneous IRS Form 1042's, Form #04.003  
26 <http://sedm.org/Forms/FormIndex.htm>  
27 4. Correcting Erroneous IRS Form 1098's, Form #04.004  
28 <http://sedm.org/Forms/FormIndex.htm>  
29 5. Correcting Erroneous IRS Form 1099's, Form #04.005  
30 <http://sedm.org/Forms/FormIndex.htm>  
31 6. Correcting Erroneous IRS Form W-2's, Form #04.006  
32 <http://sedm.org/Forms/FormIndex.htm>

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

- 34 1. In response to every federal or state tax collection notice.  
35 2. In every litigation involving my personal tax liability.

#### 36 **2.4 Government tax collection correspondence or litigation against the government**

37 If I want to use any of the SEDM state or federal tax response letters, IMF Decoding services or tools, or tax related forms in litigation against the IRS, state  
38 revenue agencies, or any government I also agree:

- 39 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>

- 40 2. To provide to the state and federal governments legal notice that I have civilly and legally divorced them and changed my domicile to the Kingdom of  
41 Heaven on 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>

- 42 3. To use Amended instead of standard government forms where possible from the address below:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

- 44 4. If compelled by usually BOGUS threat of penalty (see Form #05.010) to use standard government forms, to attach the following forms to the standard  
45 government forms according to the instructions provided:

Tax Form Attachment, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

- 46 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 and  
47 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 AFTER  
48 the fraudulent and compelled transaction is completed to the source of duress:

- 49 5.1. A cover letter documenting the existence of the duress to the offending organization with the correct withholding forms, the Tax Form  
50 Attachment, Form #04.201, and the Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001.

- 51 6. In addition to the above, I also agree to the following to the government agency that normally receives the information returns:

- 52 6.1. Affidavits correcting the false information returns  
53 6.2. A criminal complaint to the government against the company or business filing the false reports.  
54 See Correcting Erroneous Information Returns, Form #04.001 to correct the false information returns.



I will NEVER again put any government owned STATUTORY identifying number referenced in any federal statute, whether it be an [SSN](#), [TIN](#), or EIN, on ANY correspondence or government form that I send to the federal or state or local government authorities. I will DEFINE the meaning of terms on forms I am compelled to submit referencing government identifying numbers to imply a meaning OTHER than that mentioned in any federal statute or law by attaching or incorporating by reference the [Tax Form Attachment, Form #04.201](#). If the government sends me any correspondence or notice bearing a STATUTORY identifying number allegedly associated with me, I will dispute the number and renounce any connection as Trustee or fiduciary or beneficiary to any government program, office, entitlement, or benefit. I will do this because I may not accept the Mark of the Beast and may not fornicate with the Beast by involving myself in "commerce" with it in any capacity OTHER than as a "Merchant" under U.C.C. §2-104(1) and NEVER a "Buyer" under U.C.C. §2-103(1)(a), as described in the following three articles:

1. *Path to Freedom*, Form #09.015, Sections 5.5 through 5.7  
<http://sedm.org/Forms/FormIndex.htm>
2. *About SSNs/TINs on Tax Correspondence*, Form #07.004:  
<http://sedm.org/Forms/FormIndex.htm>
3. *Who are "taxpayers" and who needs a "Taxpayer Identification Number"?*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
4. *Social Security: Mark of the Beast*, Form #11.407:  
<http://sedm.org/Forms/FormIndex.htm>

### 3 Terms of Use

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

<http://sedm.org/footer/terms-of-use/>

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 "non-resident non-person" filing status and to protect both my credibility and that of SEDM. "non-resident non-person" status is documented in Form #05.020.

### 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.

- 1 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  
2 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  
3 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  
4 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  
5 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  
6 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  
7 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  
8 servants of the sovereign People we serve on this website and assuming any other role undermines their sovereignty.
- 9 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  
10 they are allowed to prepare and not violate our [Member Agreement](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.
- 11 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  
12 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  
13 and systematically obfuscated and propagandized by the government as taxation. The most we are therefore authorized to do is keep scientific statistics on the  
14 success of our methods and reveal those carefully maintained statistics to interested parties. The ministry DOES NOT authorize ANYONE to share  
15 subjective opinions about the effectiveness of our methods or materials. Any such representations by anyone associated with or involved with SEDM  
16 should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor anyone in the ministry assume any liability for such clearly  
17 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  
18 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  
19 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  
20 evil people congregate and concentrate, such as in government. Places where power is consolidated and centralized attract WICKED people who lust for  
21 power and who want to conceal knowledge of their treacherous, selfish, and tyrannical acts.

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

29 Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more dogmatic we become about insisting on  
30 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.

31 *"Look, I am sending you out as sheep among [[de facto government](#)] wolves. Be as wary as snakes and harmless as*  
32 *doves. But beware! For you will be handed over to the [corrupted] courts [[by licensed attorneys with a conflict of](#)*  
33 *[interest](#)] and beaten in the synagogues[[501\(c\)\(3\) corrupted churches that worship Caesar instead of God](#)]. And you*  
34 *must stand trial before governors and kings [and federal judges, [who are the equivalent of modern-day Monarchs](#)]*  
35 *because you are my followers. This will be your opportunity to tell them about me—yes, to witness to the world. When*  
36 *you are arrested [by the [de facto corporate government MAFIA](#) because you threaten their organized crime ring],*  
37 *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*  
38 *be you doing the talking—it will be the Spirit of your Father speaking through you.*

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

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

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

- 62 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 of  
63 power of attorney to represent anyone. Instead, all members of the ministry shall assume complete and sole responsibility for preparing and submitting any

- 1 correspondence that they may send to government authorities. That is the ONLY way to maintain their anonymity and prevent them from becoming targets  
2 for wrongful and illegal government persecution.
- 3 8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied Members and through hits on our public website.  
4 We will not offer any kind of affiliate program or commission structure to anyone, because we believe this compromises the integrity of our message.
- 5 9. Offering Credit repair services of any kind.
- 6 10. Debt cancellation using the UCC or bogus securities such as use of "Bills of Exchange".
- 7 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 store.
- 8 12. Creating or administering asset protection vehicles for members, such as trusts or corporation soles.
- 9 13. Providing legal representation in courts of justice. We may provide "assistance of counsel" but not legal representation, because we don't want to undermine  
10 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 on prosecuting  
11 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 illegal monopoly on  
12 INjustice on the part of the legal profession.
- 13 14. [Commerce](#) within the legislative jurisdiction of the United States government. All donations to this religious ministry will occur via eCommerce on a  
14 webserver and using bank account(s) that are outside the country.
- 15 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 made  
16 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 applies  
17 to the ministry but not the member making the donation.
- 18 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 excise  
19 taxable activities such as a "trade or business" that primarily determine tax liability. See the following articles for details:
- 20 16.1. [The "trade or business" scam, Form #05.001](#)
- 21 16.2. [Why domicile and becoming a "taxpayer" require your consent, Form #05.002](#)
- 22 17. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on the SEDM website.
- 23 18. Advocacy of or participation in gambling, poker, roulette, slots, card games, etc. Gambling is an addictive and sinful activity that destroys families and  
24 enslaves people. See [Family Constitution](#), Form #13.003, Sections 8.4.4 through 8.4.4.2 for more information on this sinful behavior.
- 25 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, and  
26 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 anyone  
27 because He is a Righteous God!
- 28 20. Offering information or assistance to people in starting or stopping income tax withholding or giving advice about withholding.
- 29 21. "Assuming" or "[presuming](#)" anything, and especially in regards to the authority of our public servants.

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

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

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

45 21.1. [Requirement For Consent](#), Form #05.003; <http://sedm.org/Forms/FormIndex.htm>.

46 21.2. [Great IRS Hoax, Form #11.302](#), Sections 5.4.

## 47 **5 Copyright/software/user license agreement**

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

50 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  
51 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 me,  
52 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 result from  
53 violating the provisions contained in this paragraph.

54 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  
55 and mandatory agreement by the user to:

- 56 1. Never use or abuse the materials or services provided on this website for or in connection with:
- 57 1.1. An illegal purpose that violates any enacted positive law which applies within the jurisdiction where you are situated or domiciled.
- 58 1.2. An unlawful purpose.
- 59 1.3. An injurious purpose cognizable under the common law of the jurisdiction where you are situated.
- 60 2. Take full complete, exclusive, and personal responsibility for the consequences of any violations of law or injuries that might occur by virtue of using the  
61 materials or services available through this website.

- 1 3. Never register a complaint about this website, the people who run it, or its contents to any law enforcement or government organization. Nothing this  
2 Ministry does is actionable on the part of those who use the information herein.
- 3 4. Never provide evidence about their experiences with this website to law enforcement or government that might be used to prosecute or punish the  
4 Ministry, any agent or officer, or any Member.
- 5 5. Compensate the officers and Members of SEDM in full for legal and attorney fees and personal time associated with defending himself/herself against  
6 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  
7 communications with us.
- 8 6. 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  
9 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  
10 the activities or offerings of the Ministry.
- 11 7. 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  
12 court stipulates with the Ministry as a condition of the copyright license, pursuant to [Federal Rule of Civil Procedure 29](#) and the [Federal Rules of](#)  
13 [Criminal Procedure](#):
- 14 7.1. To admit THE ENTIRE website into evidence (except the rebuttal letters), including but not limited to the [Sovereignty Research DVD, Form](#)  
15 [#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  
16 of the website can be admitted without the ENTIRE website also being admitted and subject to examination by the jury.
- 17 7.2. 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  
18 officer of the Ministry.
- 19 7.3. To take complete and personal and exclusive responsibility for all consequences arising out of the nature of evidence they provide as being factual  
20 or actionable.
- 21 8. 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  
22 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  
23 "investments", nor are Ministry offerings available to "[taxpayers](#)", who are the only proper audience for "[tax shelters](#)" to begin with.
- 24 9. If any litigation results from the materials or information offered here:
- 25 9.1. 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  
26 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](#)  
27 [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  
28 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.
- 29 9.2. 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  
30 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](#)  
31 [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  
32 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  
33 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  
34 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.
- 35 9.3. 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  
36 retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "U.S. citizens", or "U.S.  
37 residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
- 38 9.4. 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  
39 other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement.  
40 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  
41 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.  
42 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  
43 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  
44 "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  
45 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  
46 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  
47 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  
48 and disciplined for conducting private business on company time.
- 49 10. 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  
50 who participate as either witnesses, informants, litigants, or representatives in any litigation directed against this Ministry or its volunteers, members, or  
51 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  
52 government. Payment shall occur to the Ministry or its designated representative BEFORE any trial is heard which involves them and is against this  
53 Ministry. Government employees and/or informants involved as either plaintiffs, defendants, or witnesses in litigation directed against the Ministry or its  
54 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  
55 private attorney at their own expense.
- 56 11. 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  
57 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  
58 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  
59 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  
60 complain about or challenge this provision.
- 61 12. Bring any inaccurate statements noted on this website, in any educational materials we provide, or in any of our statements to our attention immediately  
62 at the time noticed and give us an opportunity to remedy it BEFORE pursuing either: 1. A refund for a bookstore item the statement was contained in, so  
63 that we may correct it and send the correction to you without the need for a refund or; 2. Any litigation or injunctions against us because any information  
64 provided is erroneous. If we are physically able to correct the erroneous information, then we will do so as soon as practicable, provided that your  
65 comments are accompanied with credible, admissible evidence that the information provided is erroneous. We cannot correct an allegedly erroneous  
66 statement without court admissible evidence proving it erroneous or inaccurate. If this requirement is not heeded by the reader, then the reader agrees to:
- 67 12.1. 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  
68 by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which  
69 says in [I.R.M. Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly]  
70 understand and meet their tax responsibilities with integrity and fairness all."
- 71 12.2. Pay the Ministry Member or designated representative \$10,000,000 prior to any litigation relating to false statements on this website and to not  
72 testify at all if they cannot pay the damages.

- 1 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  
2 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  
3 reader was not aware of at the time they first read something.
- 4 14. If you as a reader work for any government or as an agent, withholding agent, or public officer in relation to any government, you agree to be bound by  
5 the following franchise protecting the materials and services available through this website:

*Injury Defense Franchise and Agreement*, Form #06.027  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

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

- 7 1. Protect the [First Amendment](#) rights of the authors.  
8 2. Discourage and prevent anti-whistleblowing activity on the part of public servants.  
9 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.  
10 4. Help in the elimination of ignorance, fear, and presumption of the average American towards the legal and judicial process through education and  
11 empowerment..  
12 5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility  
13 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  
14 tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.  
15 6. Provide strong protections for you and your [Fourth Amendment](#) personal data by ensuring that our organization is never infiltrated by government moles  
16 who mean to do anyone harm.  
17 7. Ensure that we are LEFT ALONE, which the Supreme Court has unequivocally ruled is a Constitutional Right:

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

25 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.

26 If either of the following two situations happens:

- 27 1. A Member becomes involved in a lawsuit as a witness against SEDM and the Plaintiff Member uses licensed materials or communications of the  
28 Ministry as evidence in the proceeding.  
29 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  
30 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  
31 case.

32 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  
33 Ministry in the context of only that proceeding:

- 34 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  
35 the lawsuit against them .  
36 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  
37 attorney (with a conflict of interest) to represent SEDM.  
38 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  
39 consequences of the lawsuit.  
40 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  
41 to them an undivided portion of the equity ownership of the intellectual property covered by the Copyright/Software/User License Agreement so  
42 that they may have authority as party to this agreement to act personally rather than in a representative capacity.  
43 2. To pay all expenses of the litigation from the proceeds of the Settlement for the litigation they initiate.  
44 3. To keep 50% of what remains of the Settlement after all legal expenses have been paid.  
45 4. To return the remainder of the Settlement to the Ministry.

46 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  
47 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  
48 proceedings are initiated by any Member against said Member to enforce the terms of this agreement. Open season on license violators!

## 49 **6 Right to block illegal or injurious uses of our website**

50 Users accessing this site are forewarned of the following rules for blocking access:

- 51 1. If you as a user do any of the following we will employ our network firewall to permanently BLOCK you.  
52 1.1. Use site downloading software to automate downloading of the entire site. This causes a denial of service to other uses over long periods of  
53 time. The ONLY way we permit people to get a copy of this site for offline viewing is by ordering the Sovereignty Research DVD.  
54 1.2. Attempt more than two logins to the site with the wrong password.

- 1 1.3. Attempt to use the administrator login or some facsimile thereof from a source IP address other than the actual administrator.
- 2 1.4. Randomly traverse directories that are not on this site looking for a security hole.
- 3 1.5. Attempt to hit PHP or ASP.NET scripts repeatedly to do SQL injection.
- 4 1.6. Do HTTP Posts to files that are not on the site.
- 5 1.7. Attempt denial of service attack to run the CPU utilization up high enough where it cannot timely serve content to other legitimate users of the
- 6 site.
- 7 1.8. Attempt to access this site through an IP address that does not resolve to a domain name.
- 8 1.9. Attempt to access SQL services (such as MySQL or SQL Server) on this site from a source address OTHER than the true administrator.
- 9 2. If you have already been blocked and want to remove the block, you must order the [Sovereignty Research DVD, Form #11.101](#) to be unblocked or we
- 10 will not restore your access.

11 We vigorously defend the right of all users of this site to a quality experience free of delays in accessing content or breaches of their personal data or privacy.  
12 We will use all technical and legal tools available to us to ensure that denials of service and hacking are vigorously reported and prosecuted. We have full time  
13 network security experts on staff to effect this goal.

#### 14 **7 Duty of all Users to Report all Security Breaches on the Website**

15 When or if I discover a security breach to the ministry website, I will report it immediately when discovered via the Contact Us Page  
16 (<https://sedm.org/about/contact/>). Security breaches include:

- 17 1. Access to Basic Member content by users not logged on to the website. Such content has a single asterisk after its name on the website menus.
- 18 2. Access to Member Subscriber content by Basic Members logged in to the website. Such content has a single asterisk after its name on the website
- 19 menus or has "Member Subscriptions" listed in the "Source" column of the Forms/Pubs page or the Litigation Tools Page.

20 If I downloaded content that is not supposed to be available to people with my access level, I agree to delete all such content in my possession or control from  
21 all computing devices I use, and destroy any and all such materials that are printed.

22 If I not only don't report the security breach within 24 hours of detection, but instead access or download content not available to those with my membership  
23 level or Account, then Ministry reserves the right to permanently (lifetime) ban me from accessing, paying for, or using site content or services. Ministry reserves  
24 the right to examine download logs for content accessed by those without the appropriate permissions.

#### 25 **8 This document is NOT a limitation on the "use" of OTHER THAN "tax information or services"**

26 The provisions of this Terms of Use and Service shall not be construed by the reader as a limitation of any kind upon the "use" or consumption of any information  
27 or services offered by the ministry website NOT related to "tax information and services". For instance, Members would not be violating this agreement to:

- 28 1. Use anything on our website to train or educate groups of people.
- 29 2. Obtain ANYTHING from our ministry bookstore, including tax related material, so long as it is not SENT to the government or member of the legal
- 30 profession.
- 31 3. Procure or request paralegal help.
- 32 4. Send anything from the website or the output of our services NOT tax related in to the government, or to a member of the legal profession.
- 33 5. Read and learn how to file returns LAWFULLY and accurately in order to remain compliant, as described in Form #09.074 and Section 2.2 earlier.

34 Members do not need to disconnect from ALL government franchises. We encourage them to disconnect from as many as they possibly can to limit the food  
35 supply of the government BEAST, but that does not make them "Members in Bad Standing". Only USING our "tax information and services" and sending forms  
36 and the output of those services to the government or legal profession as a "taxpayer" would do that. Anything else, we can help them directly with at any time  
37 and under any circumstance.

38 Our DMCA/Copyright page indicates that people can reproduce and send in any form from the site so long as they are consenting members. There is even a  
39 notice to copy centers to that effect. See:

|   |
|---|
| <p>SEDM DMCA/Copyright, Section 9<br/><a href="https://sedm.org/Ministry/DMCA-Copyright.htm">https://sedm.org/Ministry/DMCA-Copyright.htm</a></p> |
|---|

40 The only reason for any limitation at all upon the "use" of our tax information and services is to ensure that they accurately reflect your real BEHAVIOR, do not  
41 reflect frivolous positions, and do not needlessly interfere with the administration of the Internal Revenue Code against its only intended audience, which is  
42 people or instrumentalities WITHIN the government. Our "tax information and services" are based upon the presumption that those who use them are fully  
43 compliant. They are not useful in any other circumstance and if signed under penalty of perjury, might constitute a misrepresentation of your true status  
44 punishable as criminal perjury.

45 We fully understand and even appreciate that probably many of our Members and readers were defrauded into participating in government franchises from a  
46 very early age, that they are unwitting victims for much of their life before they find us, and that they want to do their best to extract themselves from a system  
47 that is de facto and a product of ILLEGAL and UNCONSTITUTIONAL EXECUTION and ENFORCEMENT, even though the statutes as written are entirely  
48 constitutional so far as we are aware. It is our sincere desire to help these people disconnect from the Matrix as much as they can. The MOST important  
49 disconnect is in:

- 50 1. Avoiding participation in Social Security, which essentially is the mother of all the other franchises that attach to it mainly through adhesion contracts.
- 51 2. Not filing information returns and correcting those filed against them illegally.

1 3. Filing nonresident tax forms and/or returns if they file anything at all. Section 2.2 earlier and Form #09.074 describe how to do this.

2 **9 Waiver of all statutory protections of any government**

3 As a precondition of use of our website, users agree to forfeit any and all civil statutory protections of any and every government as against this ministry and  
4 website. This includes all privacy statutes such as the European Union GPDR, the Privacy Act, and every state and federal act of the place where they live.

5 If the user of this site or any materials on this site is a government and access to or use of the site was for the purpose of gathering evidence or basis to enforce  
6 any kind of civil statute against the ministry, then the government and government agent doing so tacitly agrees and consents to pay to the ministry TEN TIMES  
7 the amount of any financial penalty they seek to enforce using the site as evidence. This includes evidence gathered by third parties and provided to governments  
8 for the purposes of enforcement.

9 **10 Severability and Affirmation**

10 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  
11 remaining provisions shall be legally binding.

12 I acknowledge that the obligations of this agreement are perpetual, supersede enacted law, and are superior to it. I voluntarily waive any and all benefit or  
13 immunity resulting from any statute of limitations that might limit or destroy remedies or damages that could be claimed under this agreement in any court of  
14 law.

15 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.](#)  
16 [§7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and under [28 U.S.C. §1746\(1\)](#) that the foregoing facts are true and correct to the best of my knowledge and belief,  
17 so help me God.

18

|            |                |
|------------|----------------|
| Signature: | Date:          |
| Phone:     | Email address: |

19