

# ***AFFIDAVIT OF CORPORATE DENIAL FORM INSTRUCTIONS***

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## **1. PURPOSE OF THIS FORM:**

This form provides an affidavit that rebuts or dispels false “presumptions” very commonly made by the IRS, state revenue agencies, courts relating to the status of the party who fills it out, such as:

- 1.1. That you are a “taxpayer” as defined in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#).
- 1.2. That you consented to voluntarily participate in the excise tax described in I.R.C. Subtitle A. Most Americans aren’t aware that they have a choice to be “nontaxpayers” and that you can withdraw your consent to be “taxpayer”. The IRS pretends like “nontaxpayers” don’t exist and most people aren’t even aware that they exist, but the I.R.C. Recognizes their existence in [26 U.S.C. §7426](#) and the Supreme Court recognized their existence in *South Carolina v. Regan*, [465 U.S. 367](#) (1984).
- 1.3. That you are an “officer of a federal corporation” or a “person” as described in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).
- 1.4. That you are engaged in federal franchises such as a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
- 1.5. That you are a trustee, “fiduciary”, or “transferee” of the U.S. government as described in [26 U.S.C. §§6902](#) and [6903](#).
- 1.6. That you either have or are eligible for a “Taxpayer Identification Number”. 26 C.F.R. §301.6109-1(d)(3) says that only “aliens” are eligible for Individual Taxpayer Identification Numbers and if you were born in America, you aren’t an “alien” but rather a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

It destroys the false and prejudicial presumptions, destroys the defense of “plausible deniability”, establishes a default judgment, and closes the case on all future unlawful collection or enforcement actions, both by the IRS and the federal courts.

## **2. PROCEDURE FOR USE:**

- 2.1. Print out one copy of this form.
- 2.2. Print your name, sign, and date in section 2.
- 2.3. Complete the IRS form 56 using the examples and forms provided at:  
[About IRS Form 56, Form #04.204](#)  
<http://sedm.org/Forms/FormIndex.htm>
- 2.4. Attach the form 56.
- 2.5. Make a copy of the entire package and keep the original for use in court as evidence later.
- 2.6. Use the Certificate of Service to send to the federal or state agency which is proceeding unlawfully against you.  
This Certificate is available at:  
<http://famguardian.org/TaxFreedom/Forms/General/ProofOfSvcViaMail.htm>

## **3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *Why Your Government is Either a Thief or you are a “Public Officer” for Income Tax Purposes*, Form #05.008: Describes how everyone subject to Subtitle A of the I.R.C. is a federal employee, agent, instrumentality, benefit recipient, or contractor.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *About SSNs/TINs on Tax Correspondence*, Form #05.012: Article which proves that it a bad idea to put identifying numbers on government tax correspondence.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Resignation of Compelled Social Security Trustee*, Form #06.002: Form that shows how to update Social Security and IRS Records to reflect that you are not participating in Social Security  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Proof That There is a “Straw Man”*, Form #05.042-proves that there is a “straw man” and that it is a public officer in the government. All “taxpayers” are “straw men” and “public officers” in the government  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”*, Form #05.013- proves that all taxpayers are “aliens” engaged in a public office in the government and that use or disclosure of an identifying number creates a prima facie presumption that the submitter is engaged in a “trade or business” and a “public office” per 26 C.F.R. §301.6109-1(b).  
<http://sedm.org/Forms/FormIndex.htm>

- 3.7. *Government Instituted Slavery Using Franchises*, Form #05.030-proves that franchises are abused by the government to violate the law and impose slavery upon those it is supposed to protect, and that a “trade or business” is only one of many types of franchises and excise taxes.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.8. *How the IRS Traps You Into Liability by Making you a Fiduciary for a Dead “Strawman”*: Shows how IRS commits computer fraud by deceiving their computers into believing they are collecting Subtitle A taxes pursuant to Subtitle B of the I.R.C.  
<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>
- 3.9. *Social Security: Mark of the Beast*. Book about the Social Security fraud.  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

# ***AFFIDAVIT OF CORPORATE DENIAL***

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1 **1 Affidavit of Corporate Denial**

2 This sworn statement is a declaratory presentment to the Judicial Branch of the United States, the Internal Revenue Service  
3 (IRS), and the Social Security Administration (SSA) of the firm and complete denial that I, the Affiant, the Living Soul, have  
4 ever, with full knowledge, intent, or awareness:

- 5 1. Voluntarily through written contract, or constructively by my actions consented, agreed, or accepted any government  
6 benefit, privilege, or entitlement that might result in a surrender of my Constitutionally guaranteed rights at any time.  
7 2. Agreed to act as an agent, “employee”, contractor, or “officer” for the United States government, a federal corporation  
8 as defined under 28 U.S.C. §3002(15)(A) , or any of its subordinate business entities such as the Social Security  
9 Administration or the IRS.

10 *"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by  
11 usage and common consent, or grants and charters which create a body politic for prescribed purposes; but  
12 whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of  
13 power, they are all governed by the same rules of law, as to the construction and the obligation of the  
14 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is  
15 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all  
16 persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.  
17 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing  
18 of protection as other persons, and their corporate property secured by the same laws which protect that of  
19 individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a  
20 principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal  
21 government, by the amendments to the constitution."*

22 [[Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 \(1837\)](#)]

- 23  
24 3. Agreed or consented to be treated as an “officer of a [federal] corporation” under any of the following:  
25 3.1. 26 U.S.C. §6671(b).  
26 3.2. 26 U.S.C. §7343.  
27 3.3. Federal Rule of Civil Procedure 17(b).  
28 4. Agreed to be treated as a “public officer” engaged in a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26)  
29 as “the functions of a public office”.  
30 5. Agreed or consented to be a “taxpayer”, which under Subtitle A of the Internal Revenue Code is a person engaged in a  
31 “trade or business” as defined in 26 U.S.C. §7701(a)(26).  
32 6. Agreed or consented to have any portion of the Internal Revenue Code cited or enforced against me, the man or woman,  
33 who is a “nontaxpayer” not subject to it:

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

- 40 7. Waived my Constitutional right to be protected by the requirement for implementing regulations found in 44 U.S.C.  
41 §1505(a)(1) and 5 U.S.C. §553(a). According to these positive law statutes, the requirement for implementing  
42 regulations published in the Federal Register for all statutes which prescribe a penalty is waived in the case of federal  
43 employees, contracts, public officers, federal agencies, the military, and federal benefit recipients, which group I am not  
44 a part.  
45 8. Agreed to be treated as an “individual”, as defined in 5 U.S.C. §552a(a)(2), which is a person with a domicile in the  
46 “United States”, which is geographically defined as the District of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10).

47 It has recently come to my attention that the IRS, & the SSA, and the federal courts have willfully been making injurious  
48 “presumptions” which prejudice my Constitutional rights by trying to associate me with the “idem sonans”, which is the all  
49 caps version of my Christian name associated with a “public office” in the United States government by virtue of the Social  
50 Security Number attached to it:

51 *Idem sonans. Sounding the same or alike; having the same sound. A term applied to names which are*  
52 *substantially the same, though slightly varied in the spelling, as “Lawrence” and “Lawrance,” and the like. State*  
53 *v. Culbertson, 6 N.C. App. 327, 170 S.E.2d 125, 127. Under the rule of “idem sonans,” variance between*

1 allegation and proof of a given name is not material if the names sound the same or the attentive ear finds difficulty  
2 in distinguishing them when pronounced. *Martin v. State, Tx.Cr.App.*, 541 S.W.2d. 605, 606.

3 Two names are said to be “idem sonantes” if the attentive ear finds difficulty in distinguishing them when  
4 pronounced, or if common and long-continued usage has by corruption or abbreviation made them identical in  
5 pronunciation. The rule of “idem sonans” is that absolute accuracy in spelling names is not required in a legal  
6 document or proceedings either civil or criminal; that if the name, as spelled in the document though different  
7 from the correct spelling thereof, conveys to the ear, when pronounced according to the commonly accepted  
8 methods, a sound practically identical with the correct name as commonly pronounced, the name thus given is a  
9 sufficient identification of the individual referred to, and no advantage can be taken of the clerical error. The  
10 doctrine of “idem sonans” has been much enlarged by decisions, to conform to the growing rule that a variance,  
11 to be material, must be such as has misled the opposite party to his prejudice.  
12 [*Black’s Law Dictionary, Sixth Edition, pp. 744-745*]

13 I do not consent to act on behalf of the social security “trustee”, federal “employee”, “public officer” or benefit recipient who  
14 is the all caps version of my Christian name. I have revoked and renounced and rescinded any evidence and documentation  
15 in the possession of any government which might prove otherwise. The entity consisting of the all caps version of my  
16 Christian Name is not me. I have no nexus with that entity. The burden of proving otherwise now rests upon you, the  
17 recipient of this notice. You have 30 days to provide evidence to the contrary or be found in default. The burden of proof  
18 under 26 U.S.C. §7491 only shifts to me if I am a “taxpayer”, which I declare under penalty of perjury that I am not. Therefore,  
19 the Constitution places the burden of proof back upon the government, as required by the Administrative Procedures Act, 5  
20 U.S.C. §556(d).

21 The fraudulent conversion of the man or woman, a living Soul, into an officer of a federal corporation is accomplished as  
22 documented by Federal and State Rules of Civil Procedure. Particular reference herein is found in the Texas Rule of Civil  
23 Procedure 52, “Alleging a Corporation”. Rule 52 states

24 “An allegation that a corporation is incorporated shall be taken as true, unless denied by the affidavit of the  
25 adverse party, his agent or attorney, whether such corporation is a public or private corporation and however  
26 created.”  
27 [*Texas Rule of Civil Procedure 52*]

28 In the case of Galleria Bank v. Southwest Properties, 498 S.W.2d, there is the stipulation that

29 “The failure of an adverse party to deny under oath the allegation that he is incorporated with the necessity of  
30 proof of the fact [it becomes part of the official record].”  
31 [*Galleria Bank v. Southwest Properties, 498 S.W.2d*]

32 Based on the foregoing, it is now clearly evident that the IRS and the federal courts have:

- 33 1. Intentionally, willfully, with malice aforethought, and with intent to deceive, proceeded in all its collection and  
34 enforcement actions as against the all capital letter name and Social Security Number associated with the fictitious federal  
35 “public officer” or agent.
- 36 2. Presumed the all capital letters name is a federal “public officer” and “officer of a corporation” under 26 U.S.C. §6671(b)  
37 and 26 U.S.C. §7343, who is privileged by virtue of federal employment and agency. The existence of such “privilege”,  
38 in fact, is the means of manufacturing liability to taxation under Subtitle A of the Internal Revenue Code.
- 39 3. “Presumed” that the man or woman, the Living Soul, has agreed or consented to act as a fiduciary for the all caps federal  
40 “public officer”:

41 “It is apparent, this court said in the Bailey Case ( 219 U.S. 239, 31 S. Ct. 145, 151) ‘that a constitutional  
42 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can  
43 be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional  
44 restrictions.’ If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the  
45 right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the  
46 guise of a rule of substantive law.” [*Heiner v. Donnan, 285 U.S. 312 (1932)*]

- 47 4. Not explained or revealed, but instead have consistently concealed, the above presumptions and kept them from being  
48 documented in rulings of the federal courts so as to preserve and protect the organized extortion and racketeering that  
49 ensures the flow of plunder into their checking accounts and their retirement plans. This is racketeering in violation of  
50 18 U.S.C. §1951. The only way it wouldn’t be racketeering is if I consented to it, which I do not.

- 1 5. By associating the man or woman with the all caps federal “public officer” or “employee”, subjected the man or woman  
2 to the law for the domicile of the corporation that he represents under Federal Rule of Civil Procedure 17(b). This has  
3 effected the equivalent of kidnapping in criminal violation of 18 U.S.C. §1201. It is also the equivalent of identity theft.  
4 6. Placed the domicile of the federal “public officer” in the District of Columbia, as required under the following  
5 authorities:  
6 6.1. 4 U.S.C. §72.  
7 6.2. 26 U.S.C. §7701(a)(9) and (a)(10).  
8 6.3. 26 U.S.C. §7701(a)(39).  
9 6.4. 26 U.S.C. §7408(c).  
10 7. Made the all caps strawman and the SSN associated with him surety for the debts of the federal government. The Bible  
11 says that Christians CANNOT be surety for the debts of any third party:

12 *“My son, if you become surety for your friend, if you have shaken hands in pledge for a stranger, you are snared*  
13 *by the words of your mouth; you are taken by the words of your mouth. So do this, my son, and deliver yourself;*  
14 *for you have come into the hand of your friend [slavery!]: Go and humble yourself; plead with your friend. Give*  
15 *no sleep to your eyes, nor slumber to your eyelids. Deliver yourself like a gazelle from the hand of the hunter;*  
16 *and like a bird from the hand of the fowler.”*  
17 *[Prov. 6:1-5, Bible, NKJV]*

18 *“A man devoid of understanding shakes hands in a pledge, and becomes surety for his friend.” [Bible, Proverbs*  
19 *17:18]*

20 *“He who is surety for a stranger will suffer, but one who hates being surety is secure.” [Prov. 11:15, NKJV]*

21 The Social Security Number that is associated with the all caps name is therefore based upon a constructive trust contract  
22 created by the SSA Form SS-5. Such a relationship is unenforceable as a contract without informed consent, full disclosure  
23 of terms, conditions, and definitions, and consent beyond the age of majority. Children do not meet that qualification and as  
24 a result, the entire SSN contract, created as a child is voidable ab initio from the date it was created. To ensure this end, I  
25 have sent via certified mail a resignation and termination of any such arrangement, rebutting and rescinding any presumptions  
26 to the contrary. See:

27 <http://sedm.org/Forms/10-Emancipation/SSTrustIndenture.pdf>

28 I am not a party made liable for the federal income tax based on the Legislative Intent of the 16<sup>th</sup> Amendment written by  
29 President William H. Taft and published in the Congressional Record of the United States Senate on pages 3344-3345. I am  
30 not subject to the exclusive jurisdiction of the federal government or any Federal Judicial or Internal Revenue District. I am  
31 not a federal “employee”, “federal personnel” under 5 U.S.C. §2105 or 5 U.S.C. §552a(a)(13) nor is there a contractual  
32 agreement which can arise from requesting an SSN. This was confirmed by the U.S. Supreme Court, which said on the  
33 matter:

34 *“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at*  
35 *any time.”*  
36 *[United States Railroad Retirement Board vs Fritz, 449 U.S. 166 (1980)]*

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

41 Because participation in the Social Security Program does not satisfy all the requirements for a valid legal contract, then any  
42 attempt to enforce the payment of “taxes” resulting from participation in it without at least providing legally admissible proof  
43 of informed consent from a person who has reached the age of consent amounts to:

- 44 1. Theft, if the participant did not provide informed consent to participate. Consequently, any money accepted under the  
45 program by the federal government becomes an act of “receiving stolen property” in violation of 18 U.S.C. §662.  
46 2. Constructive Fraud in violation of 18 U.S.C. §1001. The government is “pretending” that I qualify to participate when  
47 they know in fact that I don’t and didn’t ever qualify. The result of fraudulent activity of this nature is the following:  
48 2.1. If the fraud produces a contractual obligation, then the contract is void ab initio (from the beginning) if the injured  
49 party explicitly voids it:



American Jurisprudence, 2d [legal encyclopedia]  
Fraud and Deceit  
§8 Effect

**Fraud vitiates every transaction and all contracts.** 7 Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn contracts, documents, and even judgments. 8 Fraud, as it is sometimes said, vitiates every act, which statement embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to the parties thereto and in a proper forum. 9 As a general rule, fraud will vitiate a contract notwithstanding that it contains a provision to the effect that no representations have been made as an inducement to enter into it, or that either party shall be bound by any representation not contained therein, or a similar provision attempting to nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud based on oral representations. 10

**It is a general rule in the law of contracts, however, that an agreement induced by fraud is voidable 11 and not void.** 12 although the rule laid down in some cases is that fraud in the factum or execution renders the agreement void, whereas fraud in the treaty or inducement renders it merely voidable. 13 **Fraudulent representations, to avoid a contract, need not be such as would sustain an indictment for false pretenses.** 14 In preventing actual consent, fraud may be as effectual as mistake or a want of capacity; and where such is the fact in dealing with ordinary contracts, its effect is to vitiate and invalidate them. 15 Ordinarily, however, a contract induced by fraud is voidable at the option of the person defrauded, who must take affirmative action for relief. 16 Generally speaking, the right to avoid a contract induced by fraud must be exercised before the rights of third parties have intervened. 17

Fraudulent misrepresentations may operate as an estoppel in pais, whereby the fraudulent person is precluded from denying a statement which another has relied upon to his injury. 18 As respects fraud in law, that is, constructive fraud as contradistinguished from fraud in fact, or actual fraud, where that which is valid can be separated from that which is invalid without defeating the general intent, the maxim, "void in part, void in toto," does not necessarily apply, and the transaction may be sustained notwithstanding the invalidity of a particular provision. 19 If an original transaction is valid, it cannot be rendered fraudulent by subsequent events, 20 as by the mere nonperformance of a contract, 1 unless, under the rule in force in the majority of jurisdictions, there is a coexisting intention not to perform. 2 In the event of a controversy between the parties regarding fraud in the contract, a "valid" contract is what a court acting with jurisdiction says it is. 3

A person does not, by attempting to defraud another, forfeit his property to the latter. 4  
[37 Am.Jur.2d, Fraud and Deceit, §8 (1999)]

2.2. The person who earned the moneys fraudulently procured by the government has a legal right to recover them:

"Dolus auctoris non nocet successori."  
The fraud of a possessor does not prejudice the successor.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.3. The act of fraud and all the consequences of the act never legally happened. That means that the Social Security Number they falsely believe was issued to me was never actually issued:

"Ex dolo malo non oritur action. "  
Out of fraud no action arises. Cowper, 343; Broom's Max. 349.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.4. Any act by any government servant to conceal the fraud becomes an act of fraud:

"Fraus est celare fraudem. "  
It is a fraud to conceal a fraud. 1 Vern. 270.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.5. Fraud is inexcusable and unpardonable:

"Fraus et dolus nemini patrocianari debent. "  
Fraud and deceit should excuse no man. 3 Co. 78.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

1 2.6. Fraud amounts to an injustice:

2 “*Fraus et jus numquam cohabitant.* “  
3 *Fraud and justice never agree together.* Wing. 680.

4 *Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.*  
5 *What is otherwise good and just, if sought by force or fraud, becomes bad and unjust.* 3 Co. 78.  
6 [*Bouvier’s Maxims of Law, 1856,*  
7 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

8 2.7. If a debt or tax obligation arises by virtue of the fraud, then the victim of the fraud must be excused from the  
9 liability:

10 “*In commodo haec pactio, ne dolus praestetur, rata non est.* “  
11 *If in a contract for a loan there is inserted a clause that the borrower shall not be answerable for fraud, such*  
12 *clause is void.* Dig. 13, 6, 17.  
13 [*Bouvier’s Maxims of Law, 1856,*  
14 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

15 2.8. Fraud creates no rights to property on the part of the government:

16 “*Jus et fraudem numquam cohabitant.* “  
17 *Right and fraud never go together.*  
18 [*Bouvier’s Maxims of Law, 1856,*  
19 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

20 2.9. Fraud gives the victim of the fraud the right to terminate his relationship to the government:

21 “*Si quis custos fraudem pupillo fecerit, a tutela removendus est.* “  
22 *If a guardian behaves fraudently to his ward, he shall be removed from the guardianship.* Jenk. Cent. 39.  
23 [*Bouvier’s Maxims of Law, 1856,*  
24 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

25 3. Money laundering in violation of 18 U.S.C. §1956. Money laundering is the receiving of money from the proceeds of  
26 unlawful activity, or activity not specifically authorized by the constitution and the laws which implement it, at least in  
27 the context of persons domiciled in states of the Union.

28 I, Affiant, the Living Soul, do hereby rebut any and all “presumptions” that have ever been made against me under the “*idem*  
29 *sonans*” deception of the nom de guerre consisting of the all caps version of my Christian name to be ‘*Void Ab Initio.*’ All  
30 IRS documents that have used the artificial entity identified with the all caps version of my Christian name for the creation  
31 of a tax liability for the Subtitle A income tax, the Subtitle B Estate & Gift income tax, and the Subtitle C Chapter 24  
32 Collection of income tax at source, et al, are forevermore declared to be “*Void Ab Initio*” as there was no legal validity for  
33 such at any time.

34 Verified by this Affidavit, now and for all times, to be a matter of record the adverse party, Affiant, proclaims in truth that:

- 35 1. The IRS has no legal capacity to sue or that the adverse party has no legal capacity to be sued as a Living Soul vis-à-vis  
36 an artificial entity.
- 37 2. The IRS is not entitled to recover in the capacity in which it would sue, or that the adverse party is not liable in the  
38 capacity of an artificial entity to be sued.
- 39 3. There exists a defect of parties, plaintiff, or defendant.
- 40 4. A denial of partnership as alleged in or by any pleadings as to any party to the suit.
- 41 5. Any party alleged in any pleading to be a corporation, constructive trust, or any artificial entity is not incorporated as  
42 alleged.
- 43 6. A denial of the genuineness of the endorsement or assignment of a written instrument upon which suit is brought by an  
44 indorsee or assignee and in the absence of such a sworn plea; the indorsement or assignment thereof shall be held as fully  
45 proved. The denial required by this subdivision of the rule may be made upon information and belief.
- 46 7. A written instrument upon which a pleading is founded is without consideration, or that the consideration of the same  
47 has failed in whole or in part.
- 48 8. A denial of an account, by this affidavit, which is the foundation of the IRS action.

- 1 9. A contract sued upon or contract claimed to be in existence is an attempted usurpation of power and authority, which  
2 only resides with the adverse party.
- 3 10. Notice and proof of loss or claim for damage or debt liability has not been given as alleged by the IRS. Unless such plea  
4 is filed within 30 days from the date of this affidavit, such notice and proof shall be presumed and no evidence to the  
5 contrary shall be admitted. A denial of such notice or such proof shall be made specifically and with particularity.
- 6 11. A party plaintiff or defendant is not doing business under an assumed name or trade name as alleged.
- 7 12. Any other matter required by statute to be pleaded under oath.

8 *"One sovereign does not need to tell another sovereign that he/she is sovereign. The sovereign is merely*  
9 *sovereign by his very existence. The rule in America is that the American people are the sovereigns."*  
10 *[Kemper v. State, 138 Southwest 1025 (1911), page 1043, section 33]*

11 Affiant is a sovereign and a secured party to the Constitution of the united States of the America and enjoys all protections  
12 of his/her God-given inalienable Rights so enumerated or reserved. There is no lawful or legal authority for the national  
13 government, a creation of limited delegation of Rights of "We the People" [the Master] and thus a servant to the Master to  
14 continue in such fraudulent conveyances.

15 There is no quarter or protection, nor can there be, for any federal employee, federal officer, or elected official of the United  
16 States to continue to make claims for a debt against the legal fiction or nom de guerre consisting of the all caps version of my  
17 Christian name to identify the Living Soul, Affiant, as a corporation, constructive trust, or any other artificial entity which  
18 would be contrary to this sworn statement under oath.

19 I have enclosed an IRS form 56: Notice Concerning Fiduciary Relationship, renouncing and denouncing any connection with  
20 the all caps federal "public officer" or "employee" who is the object of all of your enforcement, collection, extortion,  
21 racketeering, and legal terrorism efforts.

## 22 **2 Affirmation**

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

- 27 1. Jury trial in a state court.
- 28 2. Constitutional diversity of citizenship under Constitution Article III but not statutory diversity of citizenship under [28](#)  
29 [U.S.C. §1332\(a\)\(2\)](#).
- 30 3. No jurist or judge may be a "U.S. citizen" under [8 U.S.C. §1401](#), or a "taxpayer" under [26 U.S.C. §7701\(a\)\(14\)](#).
- 31 4. No jurist or judge, like the submitter, may be in receipt of any federal financial or other privilege, benefit or employment  
32 nor maintain a domicile on federal territory.
- 33 5. The common law of the state and no federal law or act of Congress or the Internal Revenue Code are the rules of decision,  
34 as required [Federal Rule of Civil Procedure Rule 17\(b\)](#), [28 U.S.C. §1652](#), and *Erie R.R. v. Tompkins*, [304 U.S. 64](#) (1938).
- 35 6. Any judge who receives retirement or employment benefits derived from Subtitle A of the I.R.C. recuse himself in  
36 judging the law and defer to the jury to judge both the facts and the law, as required under [18 U.S.C. §208](#), [28 U.S.C.](#)  
37 [§144](#), and [28 U.S.C. §455](#).
- 38 7. All of the pleadings, exhibits, and statements made, including those about the law, are admitted into evidence and subject  
39 to examination by the jury.
- 40 8. None of the pleadings in the case are sealed or unpublished so as to cover up government wrongdoing or otherwise  
41 obstruct justice.
- 42 9. The signator is not censored or restricted by the judge in what he can say to the jury during the trial.
- 43 10. Submitter is treated as a "foreign sovereign" under the [Foreign Sovereign Immunities Act, 28 U.S.C. §1602 through](#)  
44 [1611](#).
- 45 11. Submitter is not treated as a "person" under [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#), which is defined as an officer of a  
46 corporation or partnership who has a fiduciary duty. See:  
47 <http://sedm.org/Forms/05-MemLaw/WhyThiefOrEmployee.pdf>

48 Non-acceptance of this affirmation or refusal to admit all evidence attached to this pleading into the record by the court shall  
49 constitute evidence of duress upon the submitter. This affirmation is an extension of my right to contract guaranteed under

1 [Article 1, Section 10](#) of the United States Constitution and may not be interfered with by any court of a State of the Union or  
2 of the United States.

3  
4 Signature: \_\_\_\_\_

5  
6 Printed Name: \_\_\_\_\_

7  
8 Date: \_\_\_\_\_

9  
10

1 **NOTARY PUBLIC'S JURAT**

2

3 BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of  
4 \_\_\_\_\_(statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,  
5 \_\_\_\_\_, the above signed did appear and was identified by (circle one): driver's  
6 license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing  
7 asseveration is true to the best of his/her knowledge and belief.

8 WITNESS my hand and official seal:

9

10

11

12

13 /s/ \_\_\_\_\_ SEAL  
14 Notary Public

15 My Commission Expires On:

16

17

18

19

20 **3 Resources for Further Study and Rebuttal**

21 If you were unable to find your specific questions or concerns answered, thousands of pages of additional resources are  
22 available that back up everything in this pamphlet below:

- 23 1. Resignation of Compelled Social Security Trustee, Form #06.002- Proves that the all caps name and number associated  
24 with it is a federal "employee" and "trustee" over federal property.  
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 2. How the IRS traps you into liability by making you a fiduciary for a dead "strawman"- Describes how the IRS falsifies  
27 peoples Individual Master File to create fraudulent tax liabilities by telling the computer that they are fiduciaries over  
28 the estate of a dead person.  
29 <http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>
- 30 3. Memorandum of Law on The Name- Describes the nature of the "idem sonans" or "nom de guierre"  
31 <http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>
- 32 4. Social Security: Mark of the Beast- Free book which describes why the Social Security Number is the Mark of the Beast  
33 and Satanic, as described in the Bible Book of Revelations. Has many supporting legal authorities as well.  
34 <http://famguardian.org/Publications/SocialSecurity/TOC.htm>

1 **4 Demand for Rebuttal**

2 If you, the recipient, have read this entire affidavit and still challenge its conclusions, I demand a rebuttal from you of the  
3 facts and law revealed here. You have thirty days to provide your rebuttal. Pursuant to Federal Rule of Civil Procedure  
4 8(b)(6), failure to deny shall constitute an admission to the truth of everything contained herein:

5 III. PLEADINGS AND MOTIONS > Rule 8.  
6 Rule 8. General Rules of Pleading

7 (b) Defenses; Admissions and Denials.

8 (6) Effect of Failing to Deny.

9 An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is  
10 required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered  
11 denied or avoided.

12 Failure to timely deny WITH EVIDENCE shall also constitute an estoppel in pais, default judgment, and nihil dicit judgment  
13 relating to every controversy presented by this affidavit:

14 "Silence is a species of conduct, and constitutes an implied representation of the existence of facts in  
15 question. When silence is of such character and under such circumstances that it would become a fraud, it will  
16 operate as an Estoppel."  
17 [Carmine v. Bowen, 64 A. 932]  
18

19 "Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something  
20 which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2  
21 The term has also been variously defined, frequently by pointing out one or more of the elements of, or  
22 prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most  
23 comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who  
24 knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the  
25 contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through  
26 culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right  
27 to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be  
28 anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion  
29 was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of  
30 the particular case in which it is urged, 6 considered in the framework of the elements, requisites, and grounds  
31 of equitable estoppel, 7 and consequently, any attempted definition usually amounts to no more than a  
32 declaration of an estoppel under those facts and circumstances. 8 The cases themselves must be looked to and  
33 applied by way of analogy rather than rule. 9"  
34 [American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999)]

35  
36 "The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good faith, and justice, and its  
37 purpose is to forbid one to speak against his own act, representations, or commitments to the injury of one to  
38 whom they were directed and who reasonably relied thereon. 11 The doctrine of estoppel springs from equitable  
39 principles and the equities in the case. 12 It is designed to aid the law in the administration of justice where  
40 without its aid injustice might result. 13 Thus, the doctrine of equitable estoppel or estoppel in pais is founded  
41 upon principles of morality and fair dealing and is intended to subserve the ends of justice. 14 It always  
42 presupposes error on one side and fault or fraud upon the other and some defect of which it would be inequitable  
43 for the party against whom the doctrine is asserted to take advantage. 15 It concludes the truth in order to prevent  
44 fraud and falsehood and imposes silence on a party only when in conscience and honesty he should not be allowed  
45 to speak. 16

46 The proper function of equitable estoppel is the prevention of fraud, actual or constructive, 17 and the doctrine  
47 should always be so applied as to promote the ends of justice and accomplish that which ought to be done between  
48 man and man. 18 Such an estoppel cannot arise against a party except when justice to the rights of others  
49 demands it 19 and when to refuse it would be inequitable. 20 The doctrine of estoppel should be applied  
50 cautiously and only when equity clearly requires it to be done. 1 Hence, in determining the application of the  
51 doctrine, the counterequities of the parties are entitled to due consideration. 2 It is available only in defense of  
52 a legal or equitable right or claim made in good faith and can never be asserted to uphold crime, fraud, injustice,  
53 or wrong of any character. 3 Estoppel is to be applied against wrongdoers, not against the victim of a wrong, 4  
54 although estoppel is never employed as a means of inflicting punishment for an unlawful or wrongful act. 5"  
55 [American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)]

1 Finally, the denial must come from a person who has personal knowledge, delegated authority to make such a denial, and the  
2 denial must be signed under penalty of perjury as required by [26 U.S.C. §6065](#).

3 **ADMISSIONS/QUESTIONS:**

4 1. Admit that Social Security Numbers and Social Security Cards are the property of the U.S. government and not the  
5 person in possession of them:

6 *Title 20: Employees' Benefits*  
7 [PART 422—ORGANIZATION AND PROCEDURES](#)  
8 [Subpart B—General Procedures](#)  
9 [§ 422.103 Social security numbers.](#)

10 *(d) Social security number cards. A person who is assigned a social security number will receive a social*  
11 *security number card from SSA within a reasonable time after the number has been assigned. (See §422.104*  
12 *regarding the assignment of social security number cards to aliens.) **Social security number***  
13 ***cards are the property of SSA and must be returned upon request.***

14 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

15 2. Admit that because Social Security Numbers and Social Security Cards are the property of the U.S. government, then  
16 they constitute property devoted to a “public purpose” or “public uses”:

17 *“**Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the*  
18 *objects for which, according to settled usage, the government is to provide, from those which, by the like usage,*  
19 *are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax,*  
20 *police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or*  
21 *welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for*  
22 *instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money*  
23 *generally means such an activity as will serve as benefit to community as a body and which at same time is directly*  
24 *related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.*

25 *The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be*  
26 *levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow;*  
27 ***the essential requisite being that a public service or use shall affect the inhabitants as a community, and not***  
28 ***merely as individuals.** A public purpose or public business has for its objective the promotion of the public*  
29 *health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents*  
30 *within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote*  
31 *such public purpose or public business.”*  
32 *[Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]*

33 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

34 3. Admit that the number assigned by the Social Security Administration called a Social Security Number is created, owned,  
35 reissued, and controlled exclusively by the Social Security Administration.

36 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

37 4. Admit that only public “employees” or contractors on official duty can lawfully possess, use, or control public property  
38 or property devoted to a “public use”.

39 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

40 5. Admit that possession or use of a Social Security Number or Social Security Card constitutes prima facie evidence that  
41 the person in possession is acting in an official capacity as “federal personnel”:

42 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
43 [§ 552a. Records maintained on individuals](#)  
44

45 *(a) Definitions.— For purposes of this section—*

1 (13) the term "Federal personnel" means officers and employees of the Government of the United States,  
2 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
3 receive immediate or deferred retirement benefits under any retirement program of the Government of the United  
4 States (including survivor benefits).

5 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

- 6 6. Admit that a private person who uses public property called a Social Security Number and Social Security Card for  
7 personal benefit is committing the crime of impersonating a public officer in violation of [18 U.S.C. §912](#):

8 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)  
9 [§ 912. Officer or employee of the United States](#)

10 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States*  
11 *or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains*  
12 *any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three*  
13 *years, or both.*

14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

- 15 7. Admit that it is illegal to use public property for a private purpose or private benefit:

16 [TITLE 18 > PART 1 > CHAPTER 11 > § 208](#)  
17 [§ 208. Acts affecting a personal financial interest](#)

18 (a) Except as permitted by subsection (b) hereof, whoever, being an officer or employee of the executive branch  
19 of the United States Government, or of any independent agency of the United States, a Federal Reserve bank  
20 director, officer, or employee, or an officer or employee of the District of Columbia, including a special  
21 Government employee, participates personally and substantially as a Government officer or employee, through  
22 decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a  
23 judicial or other proceeding, application, request for a ruling or other determination, contract, claim,  
24 controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse,  
25 minor child, general partner, organization in which he is serving as officer, director, trustee, general partner  
26 or employee, or any person or organization with whom he is negotiating or has any arrangement concerning  
27 prospective employment, has a financial [or personal/private] interest—

28 *Shall be subject to the penalties set forth in section [216](#) of this title.*

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

- 30 8. Admit that the Social Security Number is primarily used to control those who participate, and that those who participate  
31 have no control or ownership over how the government uses or discloses it.

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

- 33 9. Admit that it is impossible to "have" a number. A number is information and one can know information but one can't  
34 own it unless it is copyrighted.

35 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

- 36 10. Admit that claiming a number or participating in Social Security guarantees NOTHING, according to the Supreme Court.

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

42 "The Social Security system may be accurately described as a form of social insurance, enacted pursuant to  
43 Congress' power to "spend money in aid of the `general welfare,'" *Helvering v. Davis, supra*, at 640, whereby  
44 persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the retired  
45 and disabled, and their dependents. Plainly the expectation is that many members of the present productive work  
46 force will in turn become beneficiaries rather than supporters of the program. But each worker's benefits, though



1 flowing from the contributions he made to the [363 U.S. 603, 610] national economy while actively employed,  
2 are not dependent on the degree to which he was called upon to support the system by taxation. **It is apparent**  
3 **that the noncontractual interest of an employee covered by the Act cannot be soundly analogized to that of the**  
4 **holder of an annuity, whose right to benefits is bottomed on his contractual premium payments.**  
5 [Flemming v. Nestor, 363 U.S. 603, 610, 80 S.Ct. 1367 (1960)]

6 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

- 7 11. Admit that without a guaranteed benefit, anyone using a number cannot claim any legally enforceable right or entitlement  
8 or “property”.

9 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

- 10 12. Admit that the Social Security Act is found on the Social Security website at the following address:

11 [http://www.ssa.gov/OP\\_Home/ssact/comp-ssa.htm](http://www.ssa.gov/OP_Home/ssact/comp-ssa.htm)

12 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

- 13 13. Admit that the Social Security Act is also found in the [U.S. Code, Title 42, Chapter 7](#) available on the web at the address  
14 below:

15 [http://www4.law.cornell.edu/uscode/html/uscode42/usc\\_sup\\_01\\_42\\_10\\_7.html](http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html)

16 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

- 17 14. Admit that only “U.S. citizens” and “lawful permanent residents” may apply for the Social Security program. See  
18 website above and [20 C.F.R. §422.104\(a\)](#).

19 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

- 20 15. Admit that the term “United States” is defined in the current Social Security act in section 1101(a)(2) as follows:

21 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

22 “(2) The term “United States” when used in a geographical sense means, except where otherwise provided, the  
23 States.”  
24 [Social Security Act as of 2005, section 1101]

25 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

- 26 16. Admit that the term “State” is defined in the current Social Security Act in section 1101(a)(1) as follows:

27 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

28 (1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth  
29 of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such  
30 term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in  
31 part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the  
32 Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and  
33 American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as  
34 in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3])  
35 shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to  
36 such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when  
37 used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands.  
38 Such term when used in title IV also includes American Samoa.”  
39 [Social Security Act as of 2005, section 1101]

40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

1 17. Admit that states of the Union are not included in the above definition of either “State” or “United States”.

2 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

3 18. Admit that under the rules of statutory construction, that which is not explicitly included is excluded by implication:

4 “*expressio unius, exclusio alterius*”—if one or more items is specifically listed, omitted items are purposely  
5 excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

6 “*Expressio unius est exclusio alterius*. A maxim of statutory interpretation meaning that **the expression of one**  
7 **thing is the exclusion of another**. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,  
8 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or**  
9 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**  
10 **inferred**. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects  
11 of a certain provision, other exceptions or effects are excluded.”  
12 [*Black’s Law Dictionary, Sixth Edition, p. 581*]

13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14 19. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S. Supreme  
15 Court:

16 “It is no longer open to question that **the general government, unlike the states**, *Hammer v. Dagenhart*, **247 U.S.**  
17 **251, 275**, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**  
18 **affairs of the states; and emphatically not with regard to legislation**.”  
19 [*Carter v. Carter Coal Co.*, **298 U.S. 238**, 56 S.Ct. 855 (1936)]

20 “The difficulties arising out of our dual form of government and the opportunities for differing opinions  
21 concerning the relative rights of state and national governments are many; **but for a very long time this court**  
22 **has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their**  
23 **political subdivisions**. The same basic reasoning which leads to that conclusion, we think, requires like limitation  
24 upon the power which springs from the bankruptcy clause. *United States v. Butler*, *supra*.”  
25 [*Ashton v. Cameron County Water Improvement District No. 1*, **298 U.S. 513**; 56 S.Ct. 892 (1936)]

26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27 20. Admit that the Social Security Act qualifies as “legislation” as indicated in the above cites.

28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29 21. Admit that participation in Social Security is voluntary for people who live outside of the District of Columbia and the  
30 territories and possessions of the “United States” as defined above because it does not and cannot apply to them absent  
31 their informed, explicit, written consent.

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33 22. Admit that it is ILLEGAL for the Social Security Administration to approve an application from a person who is not a  
34 “U.S. citizen” under **8 U.S.C. §1401** or lawful “permanent resident”.

35 Title 20: Employees' Benefits  
36 **PART 422—ORGANIZATION AND PROCEDURES**  
37 **Subpart B—General Procedures**  
38 § 422.104 Who can be assigned a social security number.

39 (a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence  
40 requirements in §422.107 and you are:

41 (1) A United States citizen; or

42 (2) An alien lawfully admitted to the United States for permanent residence or under other authority of law  
43 permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is  
44 permitted to work in the United States); or

(3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e) does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:

(i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a social security number in order to receive a Federally-funded benefit to which you have otherwise established entitlement and you reside either in or outside the U.S.; or

(ii) You need a social security number to satisfy a State or local law that requires you to have a social security number in order to receive public assistance benefits to which you have otherwise established entitlement, and you are legally in the United States.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23. Admit that an illegal or unconstitutional act does not constitute an “act” of a government, but simply the act of a private individual masquerading as a public officer:

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

*“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self- government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say ‘L’Etat, c’est moi.’ Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth.”*  
[U.S. Supreme Court in *Poindexter v. Greenhow*, 114 U.S. 270, 5 S.Ct. 903 (1885)]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

24. Admit that an illegal or unconstitutional act is an “act” of a private individual that certainly cannot be recognized as an act of any kind on the part of a legitimate government.

*“An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; it creates no office; it is in legal contemplation, as inoperative as though it had never been passed.”*  
[*Norton v. Shelby County*, 118 U.S. 425 (1885)]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

25. Admit that an illegally issued Social Security Number is not a Social Security Number, but simply an illegal act that cannot be recognized and certainly not benefited from by anyone exercising a lawful, constitutional function of government.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26. Admit that persons born in states of the Union are “nationals” under [8 U.S.C. §1101](#)(a)(21) but not “citizens” under [8 U.S.C. §1401](#). If you disagree, please rebut:

[Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen](http://sedm.org/Forms/FormIndex.htm), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

1 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

2 27. Admit that Affiant has stated under penalty of perjury that he is *neither* a “U.S. citizen” as defined in [8 U.S.C. §1401](#)  
3 nor a “lawful permanent resident” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).

4 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

5 28. Admit that those who either never applied for Social Security or whose application was made by others who they never  
6 authorized cannot be obligated to participate and that any number that might have been assigned under such circumstance  
7 is illegally obtained and invalid because issued without consent.

8 *“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not*  
9 *exercising his free will, and the test is not so much the means by which the party is compelled to execute the*  
10 *agreement as the state of mind induced.<sup>1</sup> Duress, like fraud, rarely becomes material, except where a contract*  
11 *or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract*  
12 *or conveyance voidable, not void, at the option of the person coerced,<sup>2</sup> and it is susceptible of ratification. Like*  
13 *other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>3</sup> However, duress in the*  
14 *form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so,*  
15 *is generally deemed to render the resulting purported contract void.<sup>4</sup>”*  
16 *[American Jurisprudence 2d, Duress, §21 (1999)]*

17 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

18 29. Admit that it is a federal crime to compel the use or disclosure of Social Security Numbers.

19 *TITLE 42 - THE PUBLIC HEALTH AND WELFARE*  
20 *CHAPTER 7 - SOCIAL SECURITY*  
21 *SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS*  
22 [Sec. 408. Penalties](#)

23 *(a) In general*  
24 *Whoever -...*

25 *(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws*  
26 *of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or*  
27 *imprisoned for not more than five years, or both.*

28 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

29 30. Admit that all presumptions made by a public employee against a party protected by the Bill Of Rights which might  
30 prejudice those rights are unconstitutional and constitute a tort.

31 *“It is apparent, this court said in the Bailey Case ( [219 U.S. 239](#), 31 S. Ct. 145, 151) 'that a constitutional*  
32 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can*  
33 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*  
34 *restrictions.' If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the*  
35 *right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the*  
36 *guise of a rule of substantive law.”*  
37 [\[Heiner v. Donnan, 285 U.S. 312 \(1932\)\]](#)

38 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

<sup>1</sup> Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>2</sup> Barnette v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faska v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

<sup>3</sup> Faska v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

<sup>4</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 **Acknowledgment:**

2 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing  
3 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these  
4 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,  
5 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not  
6 necessarily lower federal courts.

7 Name (print): \_\_\_\_\_

8 Signature: \_\_\_\_\_

9 Date: \_\_\_\_\_

10 Witness name (print): \_\_\_\_\_

11 Witness Signature: \_\_\_\_\_

12 Witness Date: \_\_\_\_\_