

**AFFIDAVIT OF MATERIAL FACTS**

Name: \_\_\_\_\_

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

State of temporary abode (do NOT put "State of" \_\_\_\_\_): \_\_\_\_\_

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### ***Affidavit of Material Facts***

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1 The purpose of this enclosure is to develop legally admissible evidence in affidavit form upon which you may rely in making  
2 your determination about any alleged state or federal income tax liability. It is based on the personal knowledge of the  
3 relevant facts and laws and my own personal legal research and forms the basis for my good-faith belief of non-liability.  
4 Absent contradictory evidence of at least equal weight provided by you in the form of an Affidavit under penalty of perjury  
5 by a witness with a personal knowledge, the facts contained in this Exhibit and the entire letter MUST be the ONLY facts  
6 that may be cited or relied upon by you in making any determinations about my status and liability.

7 Pursuant to Federal Rule of Procedure Rule 8(b)(6), every fact or statement in this correspondence that is not denied or  
8 rebutted shall be conclusively established as admitted:

9 [III. PLEADINGS AND MOTIONS > Rule 8.](#)  
10 [Rule 8. General Rules of Pleading](#)

11 (d) *Effect of Failure To Deny.*

12 *Averments in a pleading to which a responsive pleading is required, other than those as to the amount of damage,*  
13 *are admitted when not denied in the responsive pleading. Averments in a pleading to which no responsive*  
14 *pleading is required or permitted shall be taken as denied or avoided.*  
15 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule8.htm>]

16 This enclosure will also serve the double function as a list of admissions you have agreed and stipulated to in the event that  
17 you do not directly rebut each statement presented in this section. Failure to rebut a particular statement with evidence shall  
18 also constitute an estoppel in pais barring any proceeding that controverts the facts established herein:

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 Each fact or statement will begin with an underline. If you fail to respond to this letter or do not address all of the relevant  
36 points or continue your vexatious, presumptuous, illegal, and completely unwarranted enforcement actions against me, then  
37 you will be served 30 days after sending this letter with a second copy of the signed letter and a Notice of Default cover letter.  
38 The second copy of the letter will have an initial next to all the issues you DID NOT rebut or disagree with or provide  
39 evidence or an affidavit to support, and a Notice of Default cover letter will notify you that you are in legal default and liable  
40 for a tort if you continue unjustified enforcement actions. You may NOT proceed without addressing these issues, because  
41 doing so would be an injury to my rights, would violate due process and your oath of office, and would disrespect the  
42 requirement for consent that limits all government actions as indicated in our Declaration of Independence.

43 The evidence submitted under penalty of perjury below establishes my status to clearly prove that I am not “liable” or  
44 responsible for paying or filing monies you allege I am liable for and to establish the burden of proof that you, as the moving  
45 party, are obligated to meet under the Constitution of the United States in order to not violate my rights under the Fourteenth  
46 Amendment in this case. Note that I will refer to definitions within the Internal Revenue Code, and this reference is relevant  
47 because federal liability is a prerequisite for state liability in every state of the Union at this time:

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1. I do not have any contracts, employment, agency with the federal government, nor do I receive any benefit which might exempt me from the requirement of implementing regulations found in [44 U.S.C. §1505\(a\)\(1\)](#) or [5 U.S.C. §553\(a\)](#). Therefore, whatever you ask for me to do must be authorized by an implementing regulation published in the Federal Register as required by these two code sections. If you disagree, please provide proof to the contrary within 30 days or be forever estopped from challenging this assertion. See the following for details: <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
2. I am a “transient foreigner” with respect to the state named above but *not* a “resident” of the “State of” named above. A “resident” under the Internal Revenue Code is an “alien”, as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), and the only “individuals” upon whom the federal tax under Subtitle A is imposed are “aliens” under [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#). One must have a federal liability before they can be required to file a state return or pay a state income tax. I don’t have a requirement to file a federal return because I am not a STATUTORY “alien”/“resident” either physically present or domiciled on federal territory respectively. Consequently, I can’t have a state liability to file either. What the IRS “thinks” I have for a federal liability is irrelevant without any evidence to support a contrary position being provided by you. I challenge you to provide evidence that I am an “alien” and “resident” under federal law with a consequent liability to file state taxes. Neither you nor the IRS has been able to produce any evidence backing up such a conclusion.
3. I do not live or work in the STATUTORY “United States” as defined in the Internal Revenue Code at [26 U.S.C. §7701\(a\)\(10\)](#). This area is defined to only include the District of Columbia at [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)  
[Sec. 7701. - Definitions](#)

(a)(10) State

*The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.*

4. I am a “national” under [8 U.S.C. §1101\(a\)\(21\)](#), since I was born in a state of the Union on property that was *not* ceded to the federal government or coming under [Article 1](#), Section 8, Clause 17 of the United States Constitution. My citizenship status is not defined or limited under federal law because Congress cannot write legislation that applies to people outside it’s territorial legislative jurisdiction.
5. I am neither a STATUTORY “citizen” (under [8 U.S.C. §1401](#)) nor a STATUTORY “resident” (“alien” under [26 U.S.C. §7701\(b\)\(a\)\(A\)](#)) of the STATUTORY “United States”, which is defined in the federal tax code at [26 U.S.C. §7701\(a\)\(9\)](#). In order to be a “resident”, I would have to be an “alien”, and “nationals” are not “aliens”. Aliens are defined in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) to *exclude* “nationals”, which is what I am.
6. As a “national” under [8 U.S.C. §1101\(a\)\(21\)](#) with a civil domicile outside the STATUTORY “United States”, I am a STATUTORY “non-resident non-person” for the purposes of the Internal Revenue Code. I at no time during the year in question had any income “effectively connected with a trade or business in the United States”.
7. STATUTORY “national and citizen of the United States\*\*” status is a product of *domicile* and *intent* coinciding. I never “intended” to be treated as a “citizen” under [8 U.S.C. §1401](#), which is the only type of “citizen” mentioned in the Internal Revenue Code, nor have I ever been domiciled on federal property during the tax period in question. Since all just powers of government derive from *consent* according to our Declaration of Independence, then it would be *unjust* and do violence to my liberties for you to assert that my intent or my citizenship is or was anything other than that which I claim it to be. See *Sharon v. Hill*, 26 F. 337 (1885) for further details on this important conclusion.
8. Under [26 C.F.R. §301.6109-1\(b\)](#), only “U.S. persons” defined in [26 U.S.C. §7701\(a\)\(30\)](#) are required to provide identifying numbers on tax forms. As a “non-resident non-person” and a “national” per 8 U.S.C. §1101(a)(21) but not a “citizen” under 8 U.S.C. §1401, I am not a STATUTORY “U.S. person” and have no obligation to furnish any such number. I challenge you to prove otherwise using evidence provided under penalty of perjury that is admissible in court. Furthermore:
  - 8.1. The only number a “U.S. person” can be required to provide under [26 C.F.R. §301.6109-1\(d\)\(3\)](#) is a “Taxpayer Identification Number”, or “TIN”.
  - 8.2. [1 C.F.R. §21.21\(c\)](#) makes it illegal for the IRS to use the regulations, and the identifying numbers of any other federal agency.
  - 8.3. The number appearing on your collection letter is NOT a “Taxpayer Identification Number” and therefore it is *unlawful* to use this number.

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EXHIBIT: \_\_\_\_\_

1 *“Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting*  
2 *contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to “without excuse*  
3 *or justification.” State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not implying the element*  
4 *of criminality, it is broad enough to include it.”*  
5 *[Black’s Law Dictionary, Sixth Edition, p. 1536]*

6 8.4. \_\_\_\_\_The number appearing on your notice is **not** MY Taxpayer Identification Number, because I am not a  
7 “taxpayer”. The number you have is WRONG and I ask that you please correct your records by eliminating the  
8 use of that number. It is an act of criminal identity theft to use a franchise license number to describe someone who  
9 is NOT a “taxpayer” franchisee.

10 9. \_\_\_\_\_As a “non-resident non-person” under the Internal Revenue Code, I do not have any STATUTORY “income”  
11 which is “effectively connected with a trade or business in the United States” as required under [26 U.S.C. §871\(b\)](#), [26](#)  
12 [U.S.C. §861\(a\)\(3\)\(C\)](#), [26 U.S.C. §1402](#), [26 U.S.C. §864](#), and [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#). You will note that “trade  
13 or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as the “functions of a public office”, which is the “privileged” activity  
14 that is the source of “income”. Ordinary natural persons who are domiciled in a state (but not “resident” in the “State”  
15 of \_\_\_\_\_) and who do not hold elected or appointed office in the United State government are not involved in  
16 “privileged” activities by virtue of simply earning a living and assuming their civic duty to support themselves and their  
17 families. To claim otherwise is to acknowledge that slavery exists in the state in violation of the Thirteenth Amendment,  
18 [18 U.S.C. §1581](#), and [42 U.S.C. §1994](#).

19 10. \_\_\_\_\_Since I as a nonresident of “this State” who does not earn income “effectively connected with a trade or business  
20 in the [federal] United States”, then I do not earn “gross income” under the Internal Revenue Code at [26 U.S.C.](#)  
21 [§872\(a\)\(2\)](#), then I cannot have any “gross income” as indicated on my state return. The only earnings that are includable  
22 in the federal “gross income” for human beings are found in [26 U.S.C. §871](#) and [26 U.S.C. §864](#), which is the income of  
23 a “nonresident alien” engaged in a “trade or business”, which I am not.

24 11. \_\_\_\_\_As a person with no income from a “trade or business”, [26 U.S.C. §864](#) specifically EXCLUDES my earnings  
25 from inclusion in “gross income”:

26 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > §864](#)  
27 [§864. Definitions and special rules](#)

28 (b) Trade or business within the United States

29 *For purposes of this part, part II, and chapter 3, the term “trade or business within the United States” includes*  
30 *the performance of personal services within the United States at any time within the taxable year, but **does not***  
31 ***include**—*

32 (I) Performance of personal services for foreign employer

33 *The performance of personal services—*

34 (A) *for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade*  
35 *or business within the United States, or*

36 (B) *for an office or place of business maintained in a foreign country or in a possession of the United States*  
37 *by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic*  
38 *corporation,*

39 Furthermore, states of the Union are legislatively “foreign states” and their laws are “foreign” to federal legislative  
40 jurisdiction except in federal enclaves within the state. I do not live in a federal enclave and do not consent to be treated  
41 as if I live there:

42 *Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*  
43 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*  
44 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*  
45 *[Black’s Law Dictionary, Sixth Edition, p. 648]*  
46

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1 *Foreign Laws:* “The laws of a foreign country or sister state. In conflicts of law, the legal principles of  
2 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,  
3 and in that respect are called ‘jus receptum’.”  
4 [Black’s Law Dictionary, Sixth Edition, p. 647]  
5

6 *Foreign government.* “The government of the United States of America, as distinguished from the government of  
7 the several states.”

8 12. \_\_\_\_\_ The 1040 form is the WRONG form for me to file. If I had income “effectively connected with a trade or business  
9 within the [federal] United States”, then the form 1040 would be the correct form. The only reason I would file any form  
10 would be to get a refund of any monies wrongfully paid to you by my misinformed private employer, who as I said is  
11 not an “employer” as defined in the Internal Revenue Code.

12 13. \_\_\_\_\_ **No “income” within the meaning defined by the Constitution or as defined by the U.S. Supreme Court.** No  
13 evidence has been presented by you that I have “income” as defined within the meaning of the Constitution and all  
14 revenue acts ever passed by Congress. According to the U.S. Supreme Court:

15 13.1. \_\_\_\_\_ Congress may not define the term “income”. Only the U.S. Constitution can do so:

16 “In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the  
17 Constitution may have proper force and effect ...[I]t becomes essential to distinguish between what is and what  
18 is not ‘income,’ ...according to truth and substance, without regard to form. **Congress cannot by any definition**  
19 **it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it**  
20 **derives its power to legislate, and within those limitations alone that power can be lawfully exercised...** [pg.  
21 207]...After examining dictionaries in common use we find little to add to the succinct definition adopted in two  
22 cases arising under the Corporation Tax Act of 1909, *Stratton’s Independence v. Howbert*, 231 U.S. 399, 415, 34  
23 S.Sup.Ct. 136, 140 [58 L.Ed. 285] and *Doyle v. Mitchell Bros. Co.*, 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62  
24 L.Ed. 1054...”  
25 [Eisner v. Macomber, [252 U.S. 189](#) (1920)]

26 13.2. \_\_\_\_\_ Income is defined as profits of federal corporations in both the [16th Amendment](#) and all the revenue acts  
27 enacted by Congress:

28 “...Whatever difficulty there may be about a **precise scientific definition of ‘income,’** it imports, as used here,  
29 something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax;

30 **conveying rather the idea of gain or increase arising from**  
31 **corporate activities.**”

32 [*Doyle v. Mitchell Brothers Co.*, [247 U.S. 179](#), 185, 38 S.Ct. 467 (1918)]  
33

34 “This court had decided in the *Pollock Case* that the income tax law of 1894 amounted in effect to a direct tax  
35 upon property, and was invalid because not apportioned according to populations, as prescribed by the  
36 Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an **excise tax upon the**  
37 **conduct of business in a corporate capacity**, measuring, however, the amount of tax by the income of the  
38 corporation...*Flint v. Stone Tracy Co.*, 220 U.S. 107, 55 L.Ed. 389, 31 Sup.Ct.Rep. 342, Ann. Cas.”  
39 [*Stratton’s Independence v. Howbert*, [231 U.S. 399](#), 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913)]  
40

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

44 13.3. \_\_\_\_\_ Unless one has “income”, then one cannot have “gross income”.

45 13.4. \_\_\_\_\_ The term “person”, as defined within the meaning of Subtitles A through C of the Internal Revenue Code  
46 means “federal corporations”. See 26 C.F.R. §1.6671-1, [26 U.S.C. §7343](#), and [26 U.S.C. §6671\(b\)](#) for an example  
47 of this, which are the sections defining who is liable to pay penalties under Subtitle F of the Internal Revenue Code:

48 *TITLE 26--INTERNAL REVENUE*  
49 *Additions to the Tax and Additional Amounts--Table of Contents*

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EXHIBIT: \_\_\_\_\_

1 [Sec. 301.6671-1 Rules for application of assessable penalties.](#)

2 (b) Person defined. For purposes of subchapter B of chapter 68, **the term "person"**  
3 **includes an officer or employee of a corporation, or a member**  
4 **or employee of a partnership, who as such officer, employee, or**  
5 **member is under a duty to perform the act in respect of which**  
6 **the violation occurs.**

7 14. \_\_\_\_\_ I am not an "employee", which is defined at [26 C.F.R. §31.3401\(c\)-1](#) to be limited only to elected or appointed  
8 officers of the United States government.

9 15. \_\_\_\_\_ I do not earn "wages" as defined in the Internal Revenue Code and Treasury Regulations:

10 15.1. \_\_\_\_\_ The term "wages" is defined in [26 U.S.C. §7701\(a\)\(14\)](#) as:

11 (a) Wages

12 **For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public**  
13 **official) for services performed by an employee for his employer, including the cash value of all**  
14 **remuneration (including benefits) paid in any medium other than cash; except that such term shall not include**  
15 **remuneration paid - ...**

16 15.2. \_\_\_\_\_ We then look up the definition of "employee" as used above , and we find

17 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

18 **"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a**  
19 **[federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any**  
20 **agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of**  
21 **a corporation."**

22 15.3. \_\_\_\_\_ Since I am not a federal "employee" or "public officer" engaged in a privileged "trade or business" and I  
23 never elected to be treated as one, then I do not earn "wages" as defined above. You must be a federal "employee"  
24 or "public officer" before you can have "wages" as defined in the Internal Revenue Code and the Treasury  
25 Regulations. Furthermore, even if I were an elected or appointed officer of the U.S. government as required by the  
26 Internal Revenue Code, under [26 C.F.R. §31.3401\(a\)-3](#), I must have a voluntarily executed withholding agreement  
27 in place in order for any monies I receive in exchange for my labor as a federal "employee" or "public official" in  
28 order to be legally defined as "wages":

29 [26 C.F.R. Sec. 31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements.](#)

30 (a) IN GENERAL. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the  
31 regulations thereunder, **the term "wages" includes the amounts described in paragraph (b)(1) of this section**  
32 **with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References  
33 in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section  
34 (Section 31.3401(a)-3).

35 (b) REMUNERATION FOR SERVICES.

36 (1) **Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this**  
37 **section include any remuneration for services performed by an employee for an employer which, without**  
38 **regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for services  
39 performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically  
40 excluded from the definition of wages by section 3401(a)(2) and (3), respectively) are amounts with respect to  
41 which a voluntary withholding agreement may be entered into under section 3402(p). See Sections 31.3401(c)-1  
42 and 31.3401(d)-1 for the definitions of "employee" and "employer".  
43

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EXHIBIT: \_\_\_\_\_



1 Title 26: Internal Revenue  
2 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE  
3 Subpart E—Collection of Income Tax at Source  
4 §31.3402(p)-1 Voluntary withholding agreements.

5 (a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for  
6 the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made  
7 after December 31, 1970. An agreement may be entered into under this section only with respect to amounts  
8 which are includible in the gross income of the employee under section 61, and must be applicable to all such  
9 amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under  
10 section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder.  
11 See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld  
12 from eligible rollover distributions within the meaning of section 402.

13 15.4. \_\_\_\_\_ As I have already repeatedly emphasized, none of the money you received that was deducted from my pay  
14 by my private, nonfederal employer was VOLUNTARILY withheld, and therefore cannot be classified legally as  
15 “wages”. These monies were withheld under duress by my misinformed and misguided employer who was being  
16 illegally terrorized by your agency.

17 16. \_\_\_\_\_ My private, non-federal employer has therefore wrongfully filed W-2 forms relating to my work earnings. Only  
18 those persons who file a W-4 Withholding Allowance Certificate should have anything reported in Block 1, “Wages,  
19 tips, and other compensation” because only they have a voluntary withholding agreement in place. I did not have such  
20 a voluntary agreement in place with my private employer since I am not an elected or appointed officer of the United  
21 States government as required by 26 C.F.R. §31.3401(c)-1. Consequently, my employer acted unilaterally, illegally, and  
22 completely without my authority or consent both in filing the W-2 with you and in reporting a non-zero amount in Block  
23 1 of my W-2 form. Please correct your records to reflect this omission by my employer. I am under duress by my private  
24 employer, who I am very afraid will fire me if I try to get him to quit sending you false W-2 forms or if I submit the  
25 correct withholding form to stop withholding, which is the W-8BEN form and not the W-4. I know or have heard of  
26 several people who were terrorized and intimidated and fired by their private employers for insisting on submitting the  
27 correct withholding form, the W-8, which properly represents their status as “non-resident non-persons” and this fear  
28 makes me completely unable to do anything voluntarily within the context of federal or state income taxes. Several  
29 courts have ruled that anything not done “voluntarily” or under duress is voidable, and I choose now to void any and all  
30 papers signed by me or provided to you by my private employer relating to tax withholding, tax returns, because they  
31 were all provided under duress. In a free country, people must consent to taxation and I simply choose not to consent.  
32 The proper remedy is to deprive me of any benefits associated with consenting, not to terrorize, inconvenience, and/or  
33 harass me into “voluntary compliance”, which is an act of criminal extortion. Here is what the American Jurisprudence  
34 2d Legal Encyclopedia says about contracts or agreements procured under duress:

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

<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); Faske 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> Faske 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.

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EXHIBIT: \_\_\_\_\_

1 17. \_\_\_\_\_ My private employer is not the federal government and so he is not an “employer” under [26 U.S.C. §3401\(d\)](#). I  
2 have attached corrected W-2’s with corrected amounts for the tax year(s) in question in order to correct the erroneous  
3 reports by my private, non-federal employer or business associate on forms W-2 or 1099.

4 *Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)*  
5 *Payroll Deduction Agreements*

6 **2. Private employers, states, and political subdivisions are not required to enter into payroll deduction**  
7 **agreements.** Taxpayers should determine whether their employers will accept and process executed agreements  
8 before agreements are submitted for approval or finalized.  
9 [<http://www.irs.gov/irm/part5/ch14s10.html>]

10 The corrected form W-2, provided as Form W-2C, is signed under penalty of perjury to ensure that it has greater  
11 evidentiary value than the original unsigned, unauthenticated, hearsay W-2 or 1099 reports provided by my private  
12 employer. Consequently, you are *obligated* to give this report of the nonexistence of “wages” or “taxable income” more  
13 weight and credibility than the original erroneous and unauthenticated reports by my private employer under the state  
14 evidence code and [Federal Rule of Evidence 902](#). The W-2 forms provided by my non-federal employer are  
15 unauthenticated, hearsay evidence and therefore inadmissible as evidence. Consequently, you are *obligated* to give my  
16 report of the nonexistence of “wages” or “taxable income” more weight and credibility than the original erroneous and  
17 unauthenticated reports by my private employer under [Federal Rule of Evidence 902](#). If you believe that the amended  
18 Internal Revenue Service form W-2C provided should be submitted by my employer rather than me, I simply ask that  
19 you provide:

20 17.1. \_\_\_\_\_ Legal proof in the form of an authenticated writing showing the person or organization I work for to be an  
21 “employer” as defined in the [Internal Revenue Code, Section 3401\(d\)](#), which means an instrumentality of the federal  
22 government that has “employees”, which are in turn mean those holding elected or appointed office in the United  
23 States government. Absent such proof, you may not act on presumption and thereby violate my due process rights.

24 See: <http://famguardian.org/TaxFreedom/CitesByTopic/employer.htm>

25 17.2. \_\_\_\_\_ An explanation of why the erroneously provided and prepared W-2 form you received should be admissible  
26 as evidence absent any authentication, signature. Absent admissibility, why you cannot rely on such hearsay  
27 evidence and give it more precedential value than a writing signed by me under penalty of perjury. This kind of  
28 presumptuous approach simply reveals a complete lack of understanding of law, legal process, or the rules of  
29 evidence and prejudices and injures my rights.

30 18. \_\_\_\_\_ I am a “nontaxpayer”, not a “taxpayer”, and not “resident” within the jurisdiction of the federal enclaves within  
31 the exterior limits of the state indicated above. Therefore, I am a “nonresident” with respect to the Internal Revenue  
32 Code and state income tax code.

33 19. \_\_\_\_\_ I cannot have “taxable income” on my state tax return unless I have “taxable income” on my federal income tax  
34 return, which I do not. Every state in the Union that has a personal income tax has as a prerequisite a federal liability  
35 before one can also have a state liability.

36 20. \_\_\_\_\_ The federal courts are devoid of any authority to declare a person such as myself to be a “taxpayer” if I am  
37 domiciled *outside* of their territorial jurisdiction and I claim to be a “nontaxpayer”:

38 *“And by statutory definition the term “taxpayer” includes any person, trust or estate **subject to** a tax imposed by*  
39 *the revenue act. ...Since the statutory definition of taxpayer is exclusive, **the federal [and state] courts do not***  
40 ***have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue***  
41 ***Acts...”***  
42 *[C.I.R. v. Trustees of L. Inv. Ass’n., 100 F.2d.18 (1939)]*  
43

44 *“A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power*  
45 *of assessment against individuals not specified in the statutes as a person liable for the tax without an*  
46 *opportunity for judicial review of this status before the appellation of ‘taxpayer’ is bestowed upon them and*  
47 *their property is seized...”*  
48 *[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]*  
49

50 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*  
51 *and not to nontaxpayers. The latter are without their scope. **No procedure is prescribed for nontaxpayers, and***

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EXHIBIT: \_\_\_\_\_

1 no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does  
2 not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."

3 "The distinction between persons and things within the scope of the revenue laws and those without is vital."  
4 [[Long v. Rasmussen, 281 F. 236](#)  
5 [http://famguardian.org/TaxFreedom/Authorities/Circuit/LongvRasmussen281F236.pdf@\\_238\(1922\)](http://famguardian.org/TaxFreedom/Authorities/Circuit/LongvRasmussen281F236.pdf@_238(1922))]

6 I emphasize the phrase above in Botta "a reasonable construction of the taxing statutes does not include vesting any tax  
7 official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax".  
8 I also wish to emphasize that you have not: 1. Provided evidence in the form of a statute or an implementing regulation  
9 showing I am liable; 2. Provided evidence that I am involved in an excise taxable activity; 3. Provided evidence that I  
10 am the type of "individual" subject to levy and distraint as shown in [26 U.S.C. §6331\(a\)](#), which is an elected or appointed  
11 officer of the U.S. government only; 4. Provided evidence to support your assertion that I am a "taxpayer" for any  
12 earnings I might have. The best you can likely do is "presume" that I am liable, but due process of law requires you to  
13 prove it with evidence and to do so only in a court of law and nowhere else, because I certainly don't consent to any  
14 interpretation other than what is clearly documented here.

- 15 21. There is no code section in all of Subtitle A, or anywhere else in the entire Internal Revenue Code for that  
16 matter, or in the state revenue statutes that makes anyone earning his or her living exclusively within the States of  
17 the Union and not on federal territory and not from a privileged "trade or business" or "public office" as a person  
18 "liable" for a tax on his or her own income. Period It simply doesn't exist!

19 "Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can  
20 rightfully deprive him of those fruits, and appropriate them against his will..."  
21 [[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 \(1825\)](#)]

22 "Under our system the people, who are there [in China] called subjects, are the sovereign. Their rights, whether  
23 collective or individual, are not bound to give way to a sentiment of loyalty to the person of the monarch. The  
24 citizen here knows no person, however near to those in power, or however powerful himself, to whom he need  
25 yield the rights which the law secures to him when it is well administered. When he, in one of the courts of  
26 competent jurisdiction, has established his right to property, [106 U.S. 196, 209] there is no reason why deference  
27 to any person, natural or artificial, not even the United States, should prevent him from using the means which  
28 the law gives him for the protection and enforcement of that right."  
29 [[U.S. v. Lee, 106 U.S. 196 \(1882\)](#)]

- 30 22. Therefore, in order to claim a tax "liability" under state law as a natural person , I would have to commit perjury  
31 by falsely admitting I was an alien. I hope you aren't asking me to commit perjury by forcing me to submit a tax return  
32 form that doesn't accurately represent the truth of my situation. Below is a summary of all the options available to me,  
33 and note that I fall under option 3.3 below, in which I have no legal tax "liability" for either federal or state personal  
34 income taxes. Note from the table below that federal and state legislative territorial jurisdictions are mutually exclusive  
35 and non-overlapping, except inside of federal enclaves within the exterior boundaries of the state, which I have said I do  
36 not live within. Therefore, it is factually, physically, and legally impossible for me to be simultaneously subject to both  
37 state and federal tax laws as a person who lives in \_\_\_\_\_ (state name) on other than federal property.

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EXHIBIT: \_\_\_\_\_

1 **Table 1: “Citizenship status” v. “Income tax status”**

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. 1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 C.F.R. §1.1441-1(c)(3))	“Nonresident alien NON-individual” (defined in 26 U.S.C. §7701(b)(1)(B))
1	“U.S. citizen” or “Statutory U.S. citizen”	Anywhere in America	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“U.S. national”	Anywhere in America	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> Amend., Sect. 1	No	No	No	Yes
3.2	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> Amend., Sect. 1	No	No	Yes	No
3.3	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> Amend., Sect. 1	No	No	No	Yes
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes

2 **NOTES:**

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- 1 1. A nonresident alien individual who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a resident alien is treated as a “nonresident alien” for the  
2 purposes of withholding under I.R.C. Subtitle C but retains their status as a “resident alien” under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3)(ii).
- 3 2. What turns a “nonresident alien NON-individual” into a “nonresident alien individual” is:  
4 2.1. Being an alien and NOT a “national” AND  
5 2.2. Meets one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):  
6 2.2.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).  
7 2.2.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as  
8 determined under 26 C.F.R. §301.7701(b)-1(d).
- 9 3. If you were born in a state of the Union and maintain a domicile there, then you are described in item 3.1 of the table.
- 10 4. All “taxpayers” are statutory “aliens” or “nonresident aliens”. You cannot be a “citizen” and a taxpayer at same time. The definition of “individual” found in 26  
11 C.F.R. §1.1441-1(c)(3) does NOT include “citizens”. The only occasion where a “citizen” can also be an “individual” is when they are abroad under 26 U.S.C. §911  
12 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

13 *And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take*  
14 *customs or taxes, from their sons [citizens and subjects] or from strangers [aliens], which are synonymous with "residents" in the tax code, and exclude "citizens"?"*

15 *Peter said to Him, "From strangers [aliens]/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §301.6109-1(d)(3)."*

16 *Jesus said to him, "Then the sons [citizens] of the Republic, who are all sovereign "nationals" and "non-resident non-persons" under federal law] are free [sovereign*  
17 *over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "*  
18 *[Matt. 17:24-27, Bible, NKJV]*

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***Affidavit of Material Facts***

*Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>*

*Form 02.002, Rev. 7/27/2017*

***13 of 17***

*EXHIBIT: \_\_\_\_\_*

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23. \_\_\_\_\_ The monies paid to the State of \_\_\_\_\_ (state name) under the authority of state revenue codes are *not* “taxes”, as legally defined, because they do not pay only for the government as required by law. Instead, they are used for wealth transfer to other constituents and for private purposes, which amounts to legalized plunder and socialism. Consequently, it amounts to constructive fraud to call the monies you are trying to collect from me “taxes” as that word is properly or legally defined. Your attempted abuse of your taxing powers represents the antithesis of the Republican Form of government mandated by Article 4, Section 4 of the Constitution of the United States, and amounts to treason against the legislative intent of the founding fathers clearly manifested within the Constitution of the United States. The Supreme Court precisely defined the meaning of the word “tax” below, and note that it does *not* include any kind of wealth transfer or legalized plunder.

*“The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every \*state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

*Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, supra.”*  
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

24. \_\_\_\_\_ The funds you are asking me to pay, therefore, cannot properly or legally be described as “taxes”, in which case the only thing they can be described as is a “donation”. I am not required in a free country to participate in the evils of socialism or subsidize it, and by forcing me to pay state income taxes, then you must admit that we don’t live in a free country anymore, and that the government has become a god, because it is the only entity within society that can legally STEAL from people and not be prosecuted or punished for it.

25. \_\_\_\_\_ You as the moving party have the burden of proving the liability you impute to me, if any, because you *do not* have my consent otherwise to assess or collect any state personal income tax. You must prove that I am “liable” by providing a statute demonstrating a legal duty or liability, and then apply that statute based on the evidence available to you and based on your own personal knowledge of all the facts in question that relate to my personal situation. You are not allowed to “presume” or “assume” anything about me in making such a determination, because doing so would deprive me of due process under the Fourth and Fifth Amendments to the U.S. Constitution, which were made applicable to state governments by the passage of the 14<sup>th</sup> Amendment in 1868.

*Due process of law. Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. ....Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.***

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26. \_\_\_\_\_ The Declaration of Independence says that all just powers of government derive from consent. A free people living in a free country must consent to pay personal income taxes, because absent consent, these taxes become nothing more than slavery in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#). If you ignore the requirement for consent, then you are involved in criminal extortion under the color of law, which is a serious crime for which you may be held personally liable.

27. \_\_\_\_\_ I have no knowledge or awareness of the existence or the lawful creation of the entity you addressed as the all capital letters fiction depicted on your notice, but I can only tell you that the legal fiction, entity, or constructive trust identified in your letter is not me and does not in fact exist. Your "Dear Taxpayer" notice does not identify me by my proper Christian name capitalized properly. I am in no manner submitting myself to any your jurisdiction or granting you subject matter jurisdiction over me by this response or any prior response.

28. \_\_\_\_\_ I am not a federal employee or federal officer. The federal income tax has not been levied upon me as a result. I am not within the exclusive geographical jurisdiction of the IRS nor am I within any IRS District that the IRS has been authorized by [26 U.S.C. §7601](#) to canvass for taxpayers and taxable objects. I am not a party made "liable" nor am I a fiduciary for the entity created by the Social Security Administration and used by the Internal Revenue Service.

29. \_\_\_\_\_ The following form establishes my citizenship, domicile, and tax status such that I am not a "taxpayer" subject to any provision of the Internal Revenue Code as a person not domiciled or resident on federal territory and not engaged in any federal franchise, such as a "trade or business".

[Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#)  
<http://sedm.org/Forms/FormIndex.htm>

30. \_\_\_\_\_ It is a crime to impersonate a public officer, pursuant to [18 U.S.C. §912](#), and I do not wish to commit a crime by filling out any federal form that creates a presumption that I am a "public officer" called a "taxpayer".

31. \_\_\_\_\_ [26 U.S.C. §6041](#) says information returns may only be filed against persons engaged in a "trade or business", which is defined as "the functions of a public office" in [26 U.S.C. §7701\(a\)\(26\)](#)

32. \_\_\_\_\_ I am NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#). The government has been repeatedly asked for evidence that I am engaged in a "public office" and refused to provide any of the following and therefore admits that I am NO so engaged:

32.1. \_\_\_\_\_ My oath of office, which is MANDATORY for all those so engaged.

32.2. \_\_\_\_\_ The physical "office" address within the District of Columbia where I work.

32.3. \_\_\_\_\_ My delegation of authority order.

32.4. \_\_\_\_\_ The statute that "expressly authorizes" the alleged "public office" to be exercised in the physical place that I am at as mandated by [4 U.S.C. §72](#).

33. \_\_\_\_\_ [4 U.S.C. §72](#) says that all "public offices" are limited to the District of Columbia and not elsewhere except as expressly provided by law. Congress has never authorized any "public office" within a state of the Union under I.R.C. Subtitle A and therefore only persons working in the District of Columbia can be subject to the I.R.C. Subtitle A income tax.

34. \_\_\_\_\_ I do not maintain a legal domicile or residence in the STATUTORY "United States", which is limited to the District of Columbia per [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). Domicile on federal territory is a prerequisite to being a STATUTORY "U.S. citizen" under 8 U.S.C. §1401 and to having an income tax liability. Even with a domicile in the STATUTORY "United States" (federal territory), the only persons who can be "taxpayers" are citizens abroad pursuant to [26 U.S.C. §911](#). In that capacity, they interface to the I.R.C. through a tax treaty as aliens. This is consistent with the definition of "individual" in 26 C.F.R. §1.1441-1(c)(3), which defines the "individual" identified on IRS form 1040 as an "alien" or "nonresident alien". There is no statute equivalent to I.R.C. 911 for persons who are NOT abroad, and therefore NO LIABILITY for citizens within the "United States" who are NOT abroad. See and rebut:

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

35. \_\_\_\_\_ My religious beliefs prohibit me from having a domicile or residence within any man-made government. I am a "transient foreigner", an ambassador, and a sojourner wherever I go. It would constitute compelled association in violation of the First Amendment to compel me to choose a domicile or even a civil status such as "citizen", "resident", "person", or "taxpayer" within any man-made government. See:

[Delegation of Authority Order from God to Christians, Form #13.007](#)  
<http://sedm.org/Forms/FormIndex.htm>

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1 36. \_\_\_\_\_ IRS has no authority to enforce the Internal Revenue Code outside of federal territory and the states of the Union  
2 are NOT federal territory

3 36.1. States of the Union are not included in the definition of "State" found in [26 U.S.C. §7701](#)(a)(10)

4 36.2. Pursuant to [26 U.S.C. §7601](#), IRS may only enforce within "internal revenue districts". Treasury Order 150-02  
5 places the only remaining internal revenue district in the District of Columbia. There are no such districts within  
6 any state of the Union. See and rebut sections 8 and 11 of the following, and especially the questions at the end:

*Federal Jurisdiction*, Form #05.018

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

7 37. \_\_\_\_\_ Pursuant to the rules of statutory construction, things that are "included" are limited to those things expressly  
8 spelled out. All other things must be presumed to be purposefully excluded by implication. Rebut the following if you  
9 disagree within 30 days or be estopped from challenging later:

*Legal Deception, Propaganda, and Fraud*, Form #05.014

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

10 38. \_\_\_\_\_ I am a "nontaxpayer" and no one but me can make me into a statutory "taxpayer" by filing a return and assessing  
11 myself a liability, which I will not do. IRS has no authority to perform a Substitute For Return using IRS Form  
12 1040. Only I can assess myself, and only then can the IRS adjust or add to a NONZERO assessment. See and rebut:

*Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent*,  
Form #05.011

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

13 39. \_\_\_\_\_ There are no implementing regulations authorizing enforcement. Therefore, pursuant to [5 U.S.C. §552](#)(a)(1) and  
14 [26 C.F.R. §601.702](#)(a)(2)(ii), the private public may not lawfully become the proper subject for enforcement. The only  
15 audience authorized for enforcement absent implementing regulations are the following, none of which do I lawfully  
16 participate in:

17 39.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1).

18 39.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)  
19 [U.S.C. §553](#)(a)(2).

20 39.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

21 If you disagree, rebut the admissions at the end of the following within 30 days or forever be held in estoppel and default:

*Federal Enforcement Authority within States of the Union*, Form #05.032

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

22 40. \_\_\_\_\_ I am not eligible and never have been lawfully eligible for any social welfare or social insurance benefit and you  
23 have my permission to correct any records you have to the contrary. I have also notified the government previously to  
24 correct any records that might indicate to the contrary. It constitutes unjust enrichment for the government to enforce  
25 payment for benefits that I am not now and never have been eligible to lawfully receive. See:

*Resignation of Compelled Social Security Trustee*, Form #06.002

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

26 41. \_\_\_\_\_ No one but me can lawfully commit my PRIVATE property and PRIVATE labor to a "public office" or a "public  
27 use". No third party, including persons filing false information returns, can donate my private property to a public use  
28 by connecting it with the "trade or business" franchise or a federal identifying number without my consent, and I never  
29 gave my consent.

30 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;'  
31 and to 'secure,' not grant or create, these rights, governments are instituted. **That property for income] which a  
32 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it  
33 to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if  
34 he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the  
35 public needs require, the public may take it upon payment of due compensation.***

36 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

37 I declare under penalty of perjury from *without* the "United States" and the "State of \_\_\_\_\_(state name)", and from within  
38 the *Republic* of \_\_\_\_\_(state name) under [28 U.S.C. §1746](#)(1) that the foregoing facts and all Exhibits are true,  
39 correct, and complete to the best of my knowledge and ability, but only when litigated in a state (not federal) Court with a  
40 jury trial and with all of the law and facts and evidence mentioned or referred to in this letter admitted into evidence for the  
41 jury to read and consider. None of the jurists of the judges or witnesses may be "taxpayers", "U.S. citizens", "resident aliens",

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**Affidavit of Material Facts**

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>

Form 02.002, Rev. 7/27/2017

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EXHIBIT: \_\_\_\_\_



1 or in receipt of federal or state benefits derived from income taxes, in order to ensure that the factfinders are completely  
2 impartial and do not violate 18 U.S.C. §208.

3  
4 Constitutionally,

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9 American National, Non-resident non-person  
10 All rights reserved without prejudice, U.C.C. 1-308  
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12  
13 **NOTARY PUBLIC'S JURAT**

14  
15 BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of  
16 \_\_\_\_\_(statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,  
17 \_\_\_\_\_, the above signed did appear and was identified by (circle one): driver's  
18 license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing  
19 asseveration is true to the best of his/her knowledge and belief.

20 WITNESS my hand and official seal:

21  
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24  
25 /s/ \_\_\_\_\_ SEAL  
26 Notary Public

27 My Commission Expires On:

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