

IRS DUE PROCESS MEETING HANDOUT

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1 **1 Instructions to the Recipient of this Handout**

2 If you are an IRS agent in receipt of this document, I, as the party who is the target of your enforcement action, demand that
3 the following proof of jurisdiction be entered into my administrative record:

- 4 1. This document in its entirety.
- 5 2. Implementing rules/regulations for all the enforcement provisions of the I.R.C. be filled into the table in section 8 of this
6 document.
- 7 3. Rebuttal of the evidence contained in this document, as well as the admissions contained in section 9 below.
- 8 4. Evidence of publication in the Federal Register of both the statute AND the implementing rules/regulations sought to be
9 enforced in this proceeding.
- 10 5. Signature under penalty of perjury by the IRS agent instituting the enforcement.
- 11 6. A copy of the pocket commission and state-issued ID of the IRS agent completing this document attached.
- 12 7. The full legal name (NOT IRS pseudoname) of the agent, and his private residence address where he may be served with
13 legal process if he has perjured his answers to this document or if they are false or fraudulent.

14 **2 Background on IRS Audits and Meetings**

15 Those faced with the prospect of an IRS meeting, audit, or telephonic confrontation have a constitutional duty to ensure that
16 government representatives attending stay within the bounds of the authority delegated to them by the Constitution and all
17 the laws of Congress passed in pursuance to it.

18 *“The Government may carry on its operations through conventional executive agencies or
19 through corporate forms especially created for defined ends. See Keifer & Keifer v.
20 Reconstruction Finance Corp., 306 U.S. 381, 390, 518. **Whatever the form in which the
21 Government functions, anyone entering into an arrangement with the Government takes
22 the risk of having accurately ascertained that he who purports to act for the Government
23 stays within the bounds of his authority. The scope of this authority may be explicitly
24 defined by Congress or be limited by delegated legislation, properly exercised through
25 the rule-making power.** And this is so even though, as here, the agent himself may have
26 been unaware of the limitations upon his authority. See, e.g., Utah Power & Light Co. v.
27 United States, 243 U.S. 389, 409, 391; United States v. Stewart, 311 U.S. 60, 70, 108, and
28 see, generally, In re Floyd Acceptances, 7 Wall. 666.”
29 [Federal Crop Ins. v. Merrill, 332 U.S. 380 (1947)]*

30 The “rule-making power” described above is the authority of Executive Agencies to make regulations that implement the will
31 of Congress. The way that government agents usually exceed their authority is by making false or unsubstantiated
32 presumptions. All such presumptions which prejudice constitutionally guaranteed rights are a violation of due process of law
33 that render a void judgment or agency action. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

34 The false presumptions IRS agents will usually make include the following subjects:

- 35 1. They will falsely presume that you maintain a domicile within the District of Columbia, which is what the Internal
36 Revenue Code defines as the “United States” in 26 U.S.C. §7701(a)(9) and (a)(10) .
- 37 2. They will falsely presume that you are a statutory “U.S. citizen” defined in 8 U.S.C. §1401, when in fact you are a
38 “national” but not a “citizen” as defined in 8 U.S.C. §1101(a)(21). See:
39 2.1. *Why You are a “National” or “State National” and not a “U.S. citizen”*, Form #05.006
40 <http://sedm.org/Forms/FormIndex.htm>
41 2.2. *You’re Not a “citizen” under the Internal Revenue Code*, Family Guardian Fellowship
42 <http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 43 3. They will falsely presume that you are a statutory “resident” as defined in 26 U.S.C. §7701(b)(1)(A) . See:
44 <http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

- 1 4. They will falsely presume that information returns filed against you which document receipt of “trade or business”
 2 earnings are accurate, when in fact they are false in the vast majority of circumstances. See:
 3 4.1. The Trade or Business Scam, Form #05.001
 4 <http://sedm.org/Forms/FormIndex.htm>
 5 4.2. Correcting Erroneous Information Returns, Form #04.001: Incorporates all four of the following four links.
 6 <http://sedm.org/Forms/FormIndex.htm>
 7 4.3. Correcting Erroneous IRS Form 1042's, Form #04.003
 8 <http://sedm.org/Forms/FormIndex.htm>
 9 4.4. Correcting Erroneous IRS Form 1098's, Form #04.004
 10 <http://sedm.org/Forms/FormIndex.htm>
 11 4.5. Correcting Erroneous IRS Form 1099's, Form #04.005
 12 <http://sedm.org/Forms/FormIndex.htm>
 13 4.6. Correcting Erroneous IRS Form W-2's, Form #04.006
 14 <http://sedm.org/Forms/FormIndex.htm>
 15 5. They will falsely presume that the earnings they seek to tax are “income” as defined in the Constitution, which the
 16 Supreme Court has never defined as anything BUT “corporate profit”. See:
 17 <http://famguardian.org/TaxFreedom/CitesByTopic/income.htm>
 18 6. They will falsely presume that the earnings they seek to tax are “gross income” connected with a “trade or business” as
 19 defined in 26 U.S.C. §61. See:
 20

<u>The Trade or Business Scam</u> , Form #05.001 http://sedm.org/Forms/FormIndex.htm

 21 7. They will falsely presume that you filled out an IRS form W-4 voluntarily, and that you therefore earn “wages” as defined
 22 in 26 C.F.R. §31.3401(a)-3, when in fact you were coerced by your private employer under threat or fear or losing your
 job or not being hired, and therefore cannot legally earn “wages”. See:

<u>Income Tax Withholding and Reporting</u> , Form #12.004 http://sedm.org/Forms/FormIndex.htm

 23 8. They will assume that they have lawful authority to do that which neither the Constitution, the I.R.C., the Code of Federal
 24 Regulations, their delegation of authority order, nor their pocket commission authorizes.
 25 9. They will falsely presume that certain key words found in the Internal Revenue Code do not have the meanings clearly
 26 defined in 26 U.S.C. §7701, but instead have the meaning that most people ordinarily attribute to the words. This fraud
 27 is documented below:

<u>Legal Deception, Propaganda, and Fraud</u> , Form #05.014 http://sedm.org/Forms/FormIndex.htm

 28 10. They will falsely “presume” that they have authority to enforce the Internal Revenue Code within a “foreign state”, which
 29 is what states of the Union are classified as for the purposes of federal legislative jurisdiction.

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

36 *“The difficulties arising out of our dual form of government and the opportunities for*
 37 *differing opinions concerning the relative rights of state and national governments are*
 38 *many; **but for a very long time this court has steadfastly adhered to the doctrine that the***
 39 ***taxing power of Congress does not extend to the states or their political subdivisions.** The*
 40 *same basic reasoning which leads to that conclusion, we think, requires like limitation*
 41 *upon the power which springs from the bankruptcy clause. United States v. Butler, supra.”*
 42 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892*
 43 *(1936)]*

44 The most important thing you can do when interacting with the I.R.S. is to challenge all of the above false presumptions on
 45 the record, and to gather evidence that exposes these prejudicial presumptions on the record and thereby makes the conduct
 46 of the IRS employee actionable in court. This pamphlet provides a worksheet for use at an IRS audit or meeting that you can
 47 hand out to an IRS agent demanding that he demonstrate lawful authority before you will cooperate with him and making his
 48 conduct beyond the audit fraudulent and actionable in a court of law.

1 **3 The Constitutional Requirement for Notice of All Enforcement Statutes in the Federal**
2 **Register**

3 Government enforcement actions are actions which adversely affect the rights of the parties who are the subject of the
4 enforcement. An essential requirement of “due process of law” is notice and opportunity to be heard by the parties who will
5 be subject to the enforcement action prior to its commencement. To wit:

6 *"An elementary and fundamental requirement of due process in any proceeding which is*
7 *to be accorded finality is notice reasonably calculated, under all circumstances, to apprise*
8 *interested parties of the pendency of the action and afford them an opportunity to present*
9 *their objections." Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314*
10 *(1950). Without proper prior notice to those who may be affected by a government*
11 *decision, all other procedural rights may be nullified. The exact contents of the notice*
12 *required by due process will, of course, vary with the circumstances.*
13 *[Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing,*
14 *p. 214]*

15
16 *"It is sufficient to say that there are certain immutable principles of justice which inhere*
17 *in the very idea of free government which no member of the Union may disregard, as that*
18 ***no man shall be condemned in his person or property without due notice and an***
19 ***opportunity of being heard in his own defense.**"*
20 *[Holden v. Hardy, 169 U.S. 366 (1898)]*

21 The Federal Register Act, 44 U.S.C. §1505 et seq., and the Administrative Procedures Act, 5 U.S.C. §553 et seq, both describe
22 laws which may be enforced as “laws having general applicability and legal effect”. To wit, read the following, which is
23 repeated in slightly altered form in 5 U.S.C. §553(a):

24 [TITLE 44 > CHAPTER 15 > § 1505](#)
25 [§ 1505. Documents to be published in Federal Register](#)

26 *(a) Proclamations and Executive Orders; Documents Having General Applicability and*
27 *Legal Effect; Documents Required To Be Published by Congress. There shall be published*
28 *in the Federal Register—*

29 *[. . .]*

30 *For the purposes of this chapter every document or order which prescribes a penalty has*
31 *general applicability and legal effect.*

32 The requirement for “reasonable notice” or “due notice” as part of Constitutional due process extends not only to statutes and
33 regulations AFTER they are enacted into law, such as when they are enforced in a court of law, but *also* to the publication of
34 *proposed* statutes and rules/regulations BEFORE they are enacted and subsequently enforced by agencies within the
35 Executive Branch. The Federal Register is the *ONLY* approved method by which the public at large domiciled in “States of
36 the Union” are provided with “reasonable notice” and an opportunity to comment publicly on new or proposed statutes OR
37 rules/regulations which will directly affect them and which may be enforced directly against them.

38 [TITLE 44 > CHAPTER 15 > § 1508](#)
39 [§ 1508. Publication in Federal Register as notice of hearing](#)

40 ***A notice of hearing or of opportunity to be heard, required or authorized to be given by***
41 ***an Act of Congress, or which may otherwise properly be given, shall be deemed to have***
42 ***been given to all persons residing within the States of the Union and the District of***
43 ***Columbia, except in cases where notice by publication is insufficient in law, **when the*****
44 ***notice is published in the Federal Register at such a time that the period between the***

1 publication and the date fixed in the notice for the hearing or for the termination of the
2 opportunity to be heard is—

3 Neither statutes nor the rules/regulations which implement them may be directly enforced within states of the Union against
4 the general public unless and until they have been so published in the Federal Register.

5 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II](#) > § 552
6 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

7 (a)(1) [. . .] *Except to the extent that a person has actual and timely notice of the terms*
8 *thereof, a person may not in any manner be required to resort to, or be adversely affected*
9 *by, a matter required to be published in the Federal Register and not so published. For*
10 *the purpose of this paragraph, matter reasonably available to the class of persons affected*
11 *thereby is deemed published in the Federal Register when incorporated by reference*
12 *therein with the approval of the Director of the Federal Register.*
13

14 [26 C.F.R. §601.702](#) *Publication and public inspection*

15 (a)(2)(ii) *Effect of failure to publish. Except to the extent that a person has actual and*
16 *timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph*
17 *which is required to be published in the Federal Register, such person is not required in*
18 *any manner to resort to, or be adversely affected by, such matter if it is not so published*
19 *or is not incorporated by reference therein pursuant to subdivision (i) of this*
20 *subparagraph. Thus, for example, any such matter which imposes an obligation and*
21 *which is not so published or incorporated by reference will not adversely change or affect*
22 *a person's rights.*

23 The only exceptions to the requirement for publication in the Federal Register of the statute and the implementing regulations
24 are the groups specifically identified by Congress as expressly exempted from this requirement, as follows:

- 25 1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
26 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C.](#)
27 [§553\(a\)\(2\)](#) .
28 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

29 Based on the above, the burden of proof imposed upon the IRS at any due process meeting in which it is enforcing any
30 provision of the Internal Revenue Code is to produce at least ONE of the following TWO things:

- 31 1. Evidence signed under penalty of perjury by someone with personal, first-hand knowledge, proving that you are a
32 member of one of the three groups specifically exempted from the requirement for implementing regulations, as
33 identified above.
34 2. Evidence of publication in the Federal Register of BOTH the statute AND the implementing regulation which they seek
35 to enforce against you.

36 Without satisfying one of the above two requirements, the government is illegally enforcing federal law and becomes liable
37 for a constitutional tort. For case number two above, the federal courts have held the following enlightening things:

38 *"...for federal tax purposes, federal regulations [rather than the statutes ONLY] govern."*
39 *[Dodd v. United States, 223 F.Supp. 785]*
40

41 *"To the extent that regulations implement the statute, they have the force and effect of*
42 *law...The regulation implements the statute and cannot vitiate or change the statute..."*
43 *[Spreckles v. C.I.R., 119 F.2d. 667]*
44

1 "An administrative regulation, of course, is not a "statute." While in practical effect
2 regulations may be called "little laws," 7 they are at most but offspring of statutes.
3 Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals
4 if the District Court's dismissal is based upon the invalidity or construction of a statute.
5 See *United States v. Jones*, 345 U.S. 377 (1953). This Court has always construed the
6 Criminal Appeals Act narrowly, limiting it strictly "to the instances specified." *United*
7 *States v. Borden Co.*, 308 U.S. 188, 192 (1939). See also *United States v. Swift & Co.*, 318
8 U.S. 442 (1943). Here the statute is not complete by itself, since it merely declares the
9 range of its operation and leaves to its progeny the means to be utilized in the effectuation
10 of its command. But it is the statute which creates the offense of the willful removal of the
11 labels of origin and provides the punishment for violations. The regulations, on the other
12 hand, prescribe the identifying language of the label itself, and assign the resulting tags to
13 their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these
14 regulations, called for by the statute itself, have the force of law, and violations thereof
15 incur criminal prosecutions, just as if all the details had been incorporated into the
16 congressional language. **The result is that neither the statute nor the regulations are**
17 **complete without the other, and only together do they have any force. In effect, therefore,**
18 **the construction of one necessarily involves the construction of the other.**"
19 [U.S. v. Mersky, 361 U.S. 431 (1960)]

21 "...the Act's **civil and criminal penalties attach only upon violation of the regulation**
22 **promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would**
23 **impose no penalties on anyone...**The Government urges that since only those who violate
24 these regulations [not the Code] may incur civil or criminal penalties, it is the actual
25 regulations issued by the Secretary of the Treasury, and not the broad authorizing
26 language of the statute, which are to be tested against the standards of the Fourth
27 Amendment; and that when so tested they are valid."
28 [Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

30 "Although the relevant statute **authorized** the Secretary to impose such a duty, his
31 implementing regulations did not do so. Therefore we held that **there was no duty**
32 **to disclose...**"
33 [United States v. Murphy, 809 F.2d. 142, 1431]

35 "Failure to adhere to agency regulations [by the IRS or other agency] may amount to
36 denial of due process if regulations are required by constitution or statute..."
37 [Curley v. United States, 791 F.Supp. 52]

38 Since there are no implementing regulations authorizing enforcement of the I.R.C. as indicated in Section 8 later, the I.R.C.
39 is only directly enforceable against those who are members of the groups specifically exempted from the requirement for
40 implementing regulations published in the Federal Register as described above. This is also consistent with the statutes
41 authorizing enforcement within the I.R.C. itself found in 26 U.S.C. §6331, which say on the subject the following:

42 26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes
43 Sec. 6331. Levy and distraint

44 (a) Authority of Secretary

45 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after*
46 *notice and demand, it shall be lawful for the Secretary to collect such tax (and such further*
47 *sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and*
48 *rights to property (except such property as is exempt under section 6334) belonging to such*
49 *person or on which there is a lien provided in this chapter for the payment of such tax.*
50 **Levy may be made upon the accrued salary or wages of any officer, employee, or elected**

1 official, of the United States, the District of Columbia, or any agency or instrumentality
2 of the United States or the District of Columbia, by serving a notice of levy on the
3 employer (as defined in section 3401(d)) of such officer, employee, or elected official. If
4 the Secretary makes a finding that the collection of such tax is in jeopardy, notice and
5 demand for immediate payment of such tax may be made by the Secretary and, upon failure
6 or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the
7 10-day period provided in this section.

8 If you would like to learn more about the Constitutional requirement for “reasonable notice” of all enforcement statutes
9 having “general applicability and legal affect” beyond the discussion in this section, see:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

10 **4 Rulemaking by the Secretary of the Treasury**

11 Subtitle A of the Internal Revenue Code is a tax primarily upon federal instrumentalities, employees, and public officers.
12 This is further explained below:

Why Your Government is Either A Thief or you are a “Public Officer” for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

13 The subject of the tax is a “trade or business”, which is defined as “the functions of a public office” in 26 U.S.C. §7701(a)(26).
14 That definition is nowhere expanded to include any other thing, and it is an activity, which makes the tax an excise tax upon
15 the privileged activity of “public office” within the U.S. government. In that sense, the term “U.S. sources” really means
16 sources within the U.S. Government. Because the tax is primarily upon instrumentalities of the federal government, and
17 because entities within the federal government are specifically exempted from the requirement for publication in the Federal
18 Register, then statutes within the Internal Revenue Code may be directly enforced against these “public officials” without
19 said publication in the Federal Register or any implementing regulations.

20 Those who demand proof of publication in the Federal Register of both the statutes and implementing regulations sought to
21 be enforced by the IRS are sometimes met with the objection that the Secretary of the Treasury has the responsibility and the
22 discretion to publish implementing regulations but is not REQUIRED to. This is documented in [26 U.S.C. §7805](#):

23 *TITLE 26 - INTERNAL REVENUE CODE*
24 *Subtitle F - Procedure and Administration*
25 *CHAPTER 80 - GENERAL RULES*
26 *Subchapter A - Application of Internal Revenue Laws*
27 [Sec. 7805. Rules and regulations](#)

28 *(a) Authorization*

29 *Except where such authority is expressly given by this title to any person other than an*
30 *officer or employee of the Treasury Department, the Secretary shall prescribe all needful*
31 *rules and regulations for the enforcement of this title, including all rules and regulations*
32 *as may be necessary by reason of any alteration of law in relation to internal revenue.*

33 Our approach to this weak argument often tendered by IRS employees is the following:

- 34 1. We agree that the Secretary of the Treasury has DISCRETION but is not REQUIRED to publish implementing
35 regulations for provisions within the Internal Revenue Code, HOWEVER.
- 36 2. The Secretary of the Treasury is not empowered to waive the constitutional and due process requirement for “due notice”
37 or “reasonable notice” in the case of persons domiciled in states of the Union who are protected by the Constitution and
38 the Bill of Rights.
- 39 3. The Internal Revenue Code is not positive law, and therefore essentially amounts to “presumed” law that may not be
40 cited directly against a person protected by the bill of rights without publication in the Federal Register and proof that

1 the statutes cited as authority is in fact positive law with a reference from the Statutes at Large proving it is positive law.
2 [1 U.S.C. §204](#), which says the I.R.C., Title 26 of the U.S. Code is “prima facie evidence”, which means basically that it
3 is simply a “presumption” and not evidence.

- 4 4. A “prima facie law” such as the I.R.C. cannot contradict or circumvent the requirements of a positive law. Both the
5 Federal Register Act, [44 U.S.C. §1505](#) et seq, and the Administrative Procedures Act, 5 U.S.C. §553 et seq, are positive
6 law that is legally admissible evidence, according to [1 U.S.C. §204](#).
- 7 5. In cases where the Secretary of the Treasury elects to NOT exercise his authority to write an implementing regulation or
8 to publish the affected statute AND rule/regulation in the Federal Register, the statute may then ONLY be enforced
9 against groups specifically exempted from the requirement for implementing regulations as follows:
10 5.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
11 5.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5
12 U.S.C. §553(a)(2).
13 5.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
- 14 6. Therefore, any provision within the Internal Revenue Code Subtitle A which may be enforced civilly or criminally and
15 which might adversely affect the rights of the subject of the enforcement, therefore MUST have an implementing
16 regulation published in the Federal Register.

17 **5 IRS Gameplaying to Overcome Due Process Requirements**

18 The IRS overcomes the above requirements usually by your own errors and omissions. These error include the following:

- 19 1. If you submitted an IRS form 1040 instead of the IRS form 1040NR, the IRS will assume that you are a resident alien
20 “individual” defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). This makes you an alien with a domicile in the District of Columbia,
21 and a “person” who is the proper subject of the I.R.C. This is confirmed by IRS Publication 7130, which says that the
22 IRS form 1040 is only for use by “citizens” and “residents” of the “United States”, which is a fancy way of saying people
23 with a legal domicile in the District of Columbia, who collectively are called “U.S. persons” in [26 U.S.C. §7701\(a\)\(30\)](#).
24 Therefore, if you filed an IRS form 1040 that is the subject of your due process meeting, BEFORE you show up to the
25 meeting, you need to send in NOT an IRS 1040X (because it doesn’t change your status as a “U.S. person” to that of a
26 “nonresident alien”, like a 1040NR form would), but a NEW Substitute 1040NR covering the period in question,
27 completed to reflect your status as a nonresident alien, a national but not “citizen”, and a person not engaged in a “trade
28 or business”. You should also bring a copy of this return to provide to the agent at the meeting. See the following for
29 instructions:
30 <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/1040NRFedLetter.htm>
- 31 2. If they received IRS form W-2’s from your private employer that you never rebutted, they will assume that you consented
32 to call all your earnings “wages” and “gross income” as legally defined. See 26 C.F.R. §31.3401(a)-3 and 26 C.F.R.
33 §31.3402(p)-1(a). Therefore, it is VERY important to produce evidence that the W-4 was never signed and that therefore
34 your earnings are not called “wages” and therefore are not “gross income”. You need to emphasize to the IRS agent that
35 your employer is violating these two regulations by calling your earnings “wages” on a W-2 when in fact you can only
36 earn “wages” by consenting in voluntarily signing a W-4 and that you never consented. If you don’t sign a W-4, then
37 the only thing the private employer can do is report “0” for “wages” on the IRS form W-2 and withhold nothing because
38 there are no reportable “wages”. You should bring an “Affidavit of Duress” showing that you never intended to
39 participate in tax withholding, or to call your earnings “wages” as defined in the I.R.C., and therefore preserve all your
40 Constitutionally guaranteed rights pursuant to U.C.C. §1-308.
- 41 3. If any third parties have filed information returns against you that you never rebutted or corrected, then the IRS will
42 presume, pursuant to [26 U.S.C. §6041](#), that you are:
43 3.1. Engaged in a “trade or business”, and therefore are a “public official”.
44 3.2. The proper subject of the civil and criminal enforcement provisions of the I.R.C. 26 U.S.C. §§6671(b) and 7343
45 both define a “person” as an officer or employee of a corporation or partnership who has a fiduciary duty as a
46 “public official”. The corporation they are talking about is “U.S. Inc.”. 28 U.S.C. §3002(15)(A) defines the “United
47 States” as a “federal corporation” and you are an officer of that corporation as a “public officer”, who has a fiduciary
48 duty to the corporation as such officer.
49 3.3. Are receiving “gross income”, which is “trade or business” income of a public official in most cases.
50 Consequently, we can’t emphasize enough that it is crucial for you to diligently rebut all information returns filed against
51 you prior to your meeting with the IRS and to present such rebutted information returns to the IRS employee who you
52 meet with to remove or negate this false presumption.

1 You should come to the audit or meeting prepared to deal with all of the treacherous tactics of the agent documented above
2 armed with a copy of the I.R.C. and Part 1 of 26 C.F.R.. Remember that the IRS, as the moving party asserting a liability,
3 has the burden of proving that you are a “taxpayer” with “gross income” above the exemption amount BEFORE they may
4 cite or enforce any provision of the I.R.C. against you.

5 *TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES*

6 *PART I - THE AGENCIES GENERALLY*

7 *CHAPTER 5 - ADMINISTRATIVE PROCEDURE*

8 *SUBCHAPTER II - ADMINISTRATIVE PROCEDURE*

9 *Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence;*
10 *record as basis of decision*

11 *(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden*
12 *of proof. Any oral or documentary evidence may be received, but the agency as a matter*
13 *of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious*
14 *evidence. A sanction may not be imposed or rule or order issued except on consideration*
15 *of the whole record or those parts thereof cited by a party and supported by and in*
16 *accordance with the reliable, probative, and substantial evidence. The agency may, to the*
17 *extent consistent with the interests of justice and the policy of the underlying statutes*
18 *administered by the agency, consider a violation of section 557(d) of this title sufficient*
19 *grounds for a decision adverse to a party who has knowingly committed such violation or*
20 *knowingly caused such violation to occur. A party is entitled to present his case or defense*
21 *by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-*
22 *examination as may be required for a full and true disclosure of the facts. In rule making*
23 *or determining claims for money or benefits or applications for initial licenses an agency*
24 *may, when a party will not be prejudiced thereby, adopt procedures for the submission of*
25 *all or part of the evidence in written form.*

26 We also remind our readers that:

- 27 1. The evidence the IRS will have as evidence to present at the meeting are information returns submitted by third parties
28 that are not signed under penalty of perjury, such as IRS Forms W-2, 1042-S, 1098, and 1099. These forms, since they
29 are not signed under penalty of perjury, constitute “hearsay evidence” that is excludible under the Hearsay Rule, Federal
30 Rule of Evidence 802. All evidence upon which the agency makes a decision must be signed under penalty of perjury ,
31 pursuant to 26 U.S.C. §6065, and “information returns” constitute “returns” for the purposes of section 6065.
- 32 2. Evidence received by the IRS of activities outside of internal revenue districts is not admissible and is excludible because
33 not gathered with lawful authority. 26 U.S.C. §7601 permits the I.R.S. to “canvass internal revenue districts for persons
34 liable”. It doesn’t give them authority to canvass any place OTHER than an internal revenue district, and pursuant to
35 Treasury Order 150-02, there are not internal revenue districts within any state of the Union. Demand from the agent
36 proof that the activity that is the subject of the tax:
37 2.1. Occurred within an internal revenue district.
38 2.2. That the portion of the state of the Union where the activity occurred was within an identified internal revenue
39 district. The only remaining internal revenue district is the District of Columbia.
- 40 3. A “presumption” is not evidence and may not form the basis for any agency decision if it would adversely affect
41 constitutionally guaranteed rights.

42 **presumption.** *An inference in favor of a particular fact. A presumption is a rule of law,*
43 *statutory or judicial, by which finding of a basic fact gives rise to existence of presumed*
44 *fact, until presumption is rebutted. Van Wart v. Cook, Okl.App., 557 P.2d. 1161, 1163. A*
45 *legal device which operates in the absence of other proof to require that certain inferences*
46 *be drawn from the available evidence. Port Terminal & Warehousing Co. v. John S. James*
47 *Co., D.C.Ga., 92 F.R.D. 100, 106.*

48 *A presumption is an assumption of fact that the law requires to be made from another fact*
49 *or group of facts found or otherwise established in the action. **A presumption is not***
50 ***evidence.** A presumption is either conclusive or rebuttable. Every rebuttable presumption*

1 is either (a) a presumption affecting the burden of producing evidence or (b) a presumption
2 affecting the burden of proof. Calif.Evid.Code, §600.
3 [Black's Law Dictionary, Sixth Edition, p. 1185]

4 Without admissible evidence that connects you to an excise taxable activity, which does NOT include unsigned information
5 returns, the IRS agent may NOT cite any provision of the I.R.C. against you without violating the Hearsay Rule and your due
6 process rights. Without evidence, all he can proceed upon is a "presumption", and all presumption which prejudices
7 constitutionally guaranteed rights is a violation of due process that renders agency decisions null and void and unenforceable:

8 (1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive
9 presumption may be defeated where its application would impair a party's constitutionally-
10 protected liberty or property interests. In such cases, conclusive presumptions have been
11 held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973)
12 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S.
13 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers
14 are unfit violates process]
15 [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page
16 8K-34]

17 If you want to know more about the impossible burden of proof that the IRS agent must meet, and never CAN lawfully meet,
18 please read:

[Government Burden of Proof, Form #05.025
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

19 **6 Important points and authorities on the requirement for implementing regulations**

20 "An administrative regulation, of course, is not a "statute." While in practical effect
21 regulations may be called "little laws," 7 they are at most but offspring of statutes.
22 Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals
23 if the District Court's dismissal is based upon the invalidity or construction of a statute.
24 See United States v. Jones, 345 U.S. 377 (1953). This Court has always construed the
25 Criminal Appeals Act narrowly, limiting it strictly "to the instances specified." United
26 States v. Borden Co., 308 U.S. 188, 192 (1939). See also United States v. Swift & Co., 318
27 U.S. 442 (1943). Here the statute is not complete by itself, since it merely declares the
28 range of its operation and leaves to its progeny the means to be utilized in the effectuation
29 of its command. But it is the statute which creates the offense of the willful removal of the
30 labels of origin and provides the punishment for violations. The regulations, on the other
31 hand, prescribe the identifying language of the label itself, and assign the resulting tags to
32 their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these
33 regulations, called for by the statute itself, have the force of law, and violations thereof
34 incur criminal prosecutions, just as if all the details had been incorporated into the
35 congressional language. **The result is that neither the statute nor the regulations are**
36 **complete without the other, and only together do they have any force. In effect, therefore,**
37 **the construction of one necessarily involves the construction of the other.**"
38 [U.S. v. Mersky, 361 U.S. 41, 1960]

39
40 "...the Act's **civil and criminal penalties attach only upon violation of the regulation**
41 **promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would**
42 **impose no penalties on anyone...**The Government urges that since only those who violate
43 these regulations [not the Code] may incur civil or criminal penalties, it is the actual
44 regulations issued by the Secretary of the Treasury, and not the broad authorizing
45 language of the statute, which are to be tested against the standards of the Fourth
46 Amendment; and that when so tested they are valid."
47 [Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

1
2 "Failure to adhere to agency regulations [by the IRS or other agency] may amount to
3 denial of due process if regulations are required by constitution or statute..."
4 [Curley v. United States, 791 F.Supp. 52]
5

6 "To the extent that regulations implement the statute, they have the force and effect of
7 law...The regulation implements the statute and cannot vitiate or change the statute..."
8 [Spreckles v. C.I.R., 119 F.2d. 667]
9

10 "...for federal tax purposes, federal regulations govern."
11 [Dodd v. United States, 223 F.Supp. 785]

12 **7 Why it is UNLAWFUL for the I.R.S. to enforce Subtitle A of the Internal Revenue Code** 13 **within states of the Union**

14 The federal government enjoys NO legislative jurisdiction on land within the exterior limits of a state of the Union that is not
15 its own territory. The authorities for this fact are as follows:

- 16 1. The U.S. Supreme Court has stated repeatedly that the United States federal government is without ANY legislative
17 jurisdiction within the exterior boundaries of a sovereign state of Union:

18 "The difficulties arising out of our dual form of government and the opportunities for
19 differing opinions concerning the relative rights of state and national governments are
20 many; **but for a very long time this court has steadfastly adhered to the doctrine that the**
21 **taxing power of Congress does not extend to the states or their political subdivisions.** The
22 same basic reasoning which leads to that conclusion, we think, requires like limitation
23 upon the power which springs from the bankruptcy clause. *United States v. Butler, supra.*"
24 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892
25 (1936)]
26

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

32 If you meet with someone from the IRS, ask them whether the Internal Revenue Code qualifies as "legislation" within
33 the meaning of the above rulings. Tell them you aren't interested in court cases because judges cannot make law or
34 create jurisdiction where none exists.

- 35 2. [40 U.S.C. §3112](#) creates a presumption that the United States government does not have jurisdiction unless it
36 specifically accepts jurisdiction over lands within the exterior limits of a state of the Union:

37 *TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS*
38 *SUBTITLE II - PUBLIC BUILDINGS AND WORKS*
39 *PART A - GENERAL*
40 *CHAPTER 31 - GENERAL*
41 *SUBCHAPTER II - ACQUIRING LAND*
42 [Sec. 3112. Federal jurisdiction](#)

43 (a) *Exclusive Jurisdiction Not Required. - It is not required that the Federal Government*
44 *obtain exclusive jurisdiction in the United States over land or an interest in land it*
45 *acquires.*

1 (b) Acquisition and Acceptance of Jurisdiction. - When the head of a department,
2 agency, or independent establishment of the Government, or other authorized officer of the
3 department, agency, or independent establishment, considers it desirable, that individual
4 may accept or secure, from the State in which land or an interest in land that is under the
5 immediate jurisdiction, custody, or control of the individual is situated, consent to, or
6 cession of, any jurisdiction over the land or interest not previously obtained. The individual
7 shall indicate acceptance of jurisdiction on behalf of the Government by filing a notice of
8 acceptance with the Governor of the State or in another manner prescribed by the laws of
9 the State where the land is situated.

10 (c) Presumption. - It is conclusively presumed that jurisdiction has not been accepted
11 until the Government accepts jurisdiction over land as provided in this section.
12 [SOURCE: <https://www.law.cornell.edu/uscode/text/40/3112>]

- 13 3. The Uniform Commercial Code defines the term “United States” as the District of Columbia:

14 *Uniform Commercial Code (U.C.C.)*
15 § 9-307. LOCATION OF DEBTOR.

16 (h) [Location of United States.]

17 *The United States is located in the District of Columbia.*

18 [SOURCE:

19 [http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&](http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307)
20 [url=/ucc/9/article9.htm#s9-307](http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307)]

- 21 4. [Article 1](#), Section 8, Clause 17 of the Constitution expressly limits the territorial jurisdiction of the federal government
22 to the ten square mile area known as the District of Columbia. Extensions to this jurisdiction arose at the signing of the
23 Treaty of Peace between the King of Spain and the United States in Paris France, which granted to the United States
24 new territories such as Guam, Cuba, the Philippines, etc.
25 5. [4 U.S.C. §72](#) limits the exercise of all “public offices” and the application of their laws to the District of Columbia and
26 NOT elsewhere except as expressly provided by Congress.

27 [TITLE 4 > CHAPTER 3 > § 72](#)
28 [§ 72. Public offices; at seat of Government](#)

29 *All offices attached to the seat of government shall be exercised in the District of Columbia,*
30 *and not elsewhere, except as otherwise expressly provided by law.*

- 31 6. The Internal Revenue Code Subtitle A places the income tax primarily upon a “trade or business”. The U.S. Supreme
32 Court expressly stated that Congress may not establish a “trade or business” in a state of the Union and tax it.

33 *“Congress cannot authorize a **trade or business** within a State in order to tax it.”*
34 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 35 7. A “trade or business” is defined as the “functions of a public office” in [26 U.S.C. §7701\(a\)\(26\)](#). See:

[The Trade or Business Scam](#), Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 36 8. The U.S. Supreme Court has said that Congress cannot license a “trade or business” within the borders of a state of the
37 Union to tax it:

38 *“Congress cannot authorize a trade or business within a State in order to tax it.”*
39 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 40 9. The IRS and the DOJ have been repeatedly asked for the statute which “expressly extends” the “public office” that is
41 the subject of the tax upon “trade or business” activities within states of the Union. NO ONE has been able to produce
42 such a statute because IT DOESN'T EXIST. There is no provision of law which “expressly extends” the enforcement
43 of Subtitle A of the Internal Revenue Code to any state of the Union. Therefore, IRS jurisdiction does not exist there.

1 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that*
2 *the expression of one thing is the exclusion of another.* *Burgin v. Forbes, 293 Ky. 456,*
3 *169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention*
4 *of one thing implies exclusion of another. When certain persons or things are specified*
5 *in a law, contract, or will, an intention to exclude all others from its operation may be*
6 *inferred.* *Under this maxim, if statute specifies one exception to a general rule or assumes*
7 *to specify the effects of a certain provision, other exceptions or effects are excluded.”*
8 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

- 9 10. [48 U.S.C. §1612](#) expressly extends the enforcement of the criminal provisions of the Internal Revenue Code to the
10 Virgin Islands and is the only enactment of Congress that extends enforcement of any part of the Internal Revenue
11 Code to any place outside the District of Columbia.
12 11. The U.S. Supreme Court commonly refers to states of the Union as “foreign states”. To wit:

13 *We have held, upon full consideration, that although under existing statutes a circuit court*
14 *of the United States has jurisdiction upon habeas corpus to discharge from the custody of*
15 *state officers or tribunals one restrained of his liberty in violation of the Constitution of*
16 *the United States, it is not required in every case to exercise its power to that end*
17 *immediately upon application being made for the writ. 'We cannot suppose,' this court has*
18 *said, 'that Congress intended to compel those courts, by such means, to draw to themselves,*
19 *in the first instance, the control of all criminal prosecutions commenced in state courts*
20 *exercising authority within the same territorial limits, where the accused claims that he is*
21 *held in custody in violation of the Constitution of the United States. The injunction to hear*
22 *the case summarily, and thereupon 'to dispose of the party as law and justice require' [R.*
23 *S. 761], does not deprive the court of discretion as to the time and mode in which it will*
24 *exert the powers conferred upon it. That discretion should be exercised in the light of the*
25 *relations existing, under our system of government, between the judicial tribunals of the*
26 *Union and of the states, and in recognition of the fact that the public good requires that*
27 *those relations be not disturbed by unnecessary conflict between courts equally bound to*
28 *guard and protect rights secured by the Constitution. When the petitioner is in custody by*
29 *state authority for an act done or omitted to be done in pursuance of a law of the United*
30 *States, or of an order, process, or decree of a court or judge thereof; or where, being a*
31 *subject or citizen of a foreign state, and domiciled therein, he is in custody, under like*
32 *authority, for an act done or omitted under any alleged right, title, authority, privilege,*
33 *protection, or exemption claimed under the commission, or order, or sanction of any*
34 *foreign state, or under color thereof, the validity and effect whereof depend upon the law*
35 *of nations; in such and like cases of urgency, involving the authority and operations of*
36 *the general government, or the obligations of this country to, or its relations with, foreign*
37 *nations, [180 U.S. 499, 502] the courts of the United States have frequently interposed*
38 *by writs of habeas corpus and discharged prisoners who were held in custody under state*
39 *authority.* *So, also, when they are in the custody of a state officer, it may be necessary, by*
40 *use of the writ, to bring them into a court of the United States to testify as witnesses.' Ex*
41 *parte Royall, [117 U.S. 241, 250](#), 29 S.L.Ed. 868, 871, 6 Sup.Ct.Rep. 734; Ex parte Fonda,*
42 *[117 U.S. 516, 518](#), 29 S.L.Ed. 994, 6 Sup.Ct.Rep. 848; Re Duncan, [139 U.S. 449](#), 454, sub*
43 *nom. Duncan v. McCall, 35 L. ed. 219, 222, 11 Sup.Ct.Rep. 573; Re Wood, [140 U.S. 278](#),*
44 *289, Sub nom. Wood v. Bursh, 35 L. ed. 505, 509, 11 Sup.Ct.Rep. 738; McElvaine v. Brush,*
45 *[142 U.S. 155, 160](#), 35 S.L.Ed. 971, 973, 12 Sup.Ct.Rep. 156; Cook v. Hart, [146 U.S. 183](#),*
46 *[194](#), 36 S.L.Ed. 934, 939, 13 Sup.Ct.Rep. 40; Re Frederich, [149 U.S. 70, 75](#), 37 S.L.Ed.*
47 *653, 656, 13 Sup.Ct.Rep. 793; New York v. Eno, [155 U.S. 89, 96](#), 39 S.L.Ed. 80, 83, 15*
48 *Sup.Ct.Rep. 30; Pepke v. Cronan, [155 U.S. 100](#), 39 L. ed. 84, 15 Sup.Ct.Rep. 34; Re*
49 *Chapman, [156 U.S. 211, 216](#), 39 S.L.Ed. 401, 402, 15 Sup.Ct.Rep. 331; Whitten v.*
50 *Tomlinson, [160 U.S. 231, 242](#), 40 S.L.Ed. 406, 412, 16 Sup.Ct.Rep. 297; Iasigi v. Van De*
51 *Carr, [166 U.S. 391, 395](#), 41 S.L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595; Baker v. Grice, [169](#)*
52 *[U.S. 284, 290](#), 42 S.L.Ed. 748, 750, 18 Sup.Ct.Rep. 323; Tinsley v. Anderson, [171 U.S.](#)*
53 *[101, 105](#), 43 S.L.Ed. 91, 96, 18 Sup.Ct.Rep. 805; Fitts v. McGhee, [172 U.S. 516, 533](#), 43*
54 *S.L.Ed. 535, 543, 19 Sup.Ct.Rep. 269; Markuson v. Boucher, [175 U.S. 184](#), 44 L. ed. 124,*
55 *20 Sup.Ct.Rep. 76.*

1 [State of Minnesota v. Brundage, 180 U.S. 499 (1901)]

- 2 12. The Federal Register Act, 44 U.S.C. §1505(a), and the Administrative Procedures Act, 5 U.S.C. §553(a) both require
3 that when a federal agency wishes to enforce any provision of statutory law within a state of the Union, it must write
4 proposed implementing regulations, publish them in the Federal Register, and thereby give the public opportunity for
5 “notice and comment”. Notice that 44 U.S.C. §1508 says that the Federal Register is the official method for providing
6 “notice” of laws that will be enforced in “States of the Union”. There are no implementing regulations authorizing the
7 enforcement of any provision of the Internal Revenue Code within any state of the Union, and therefore it cannot be
8 enforced against the general public domiciled within states of the Union. See the following for exhaustive proof:
9 13. Various provisions of law indicate that when implementing regulations authorizing enforcement have NOT been
10 published in the Federal Register, then the statutes cited as authority may NOT prescribe a penalty or adversely affect
11 rights protected by the Constitution of the United States:

12 TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552
13 § 552. Public information; agency rules, opinions, orders, records, and proceedings

14 *(a)(1) [. . .] Except to the extent that a person has actual and timely notice of the terms*
15 *thereof, **a person may not in any manner be required to resort to, or be adversely affected***
16 ***by, a matter required to be published in the Federal Register and not so published.** For*
17 *the purpose of this paragraph, matter reasonably available to the class of persons affected*
18 *thereby is deemed published in the Federal Register when incorporated by reference*
19 *therein with the approval of the Director of the Federal Register.*
20

21 26 C.F.R. §601.702 *Publication and public inspection*

22 *(a)(2)(ii) Effect of failure to publish.*

23 *Except to the extent that a person has actual and timely notice of the terms of any matter*
24 *referred to in subparagraph (1) of this paragraph which is required to be published in the*
25 *Federal Register, **such person is not required in any manner to resort to, or be adversely***
26 ***affected by, such matter if it is not so published or is not incorporated by reference***
27 ***therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such***
28 ***matter which imposes an obligation and which is not so published or incorporated by***
29 ***reference will not adversely change or affect a person's rights.***

- 30 14. 44 U.S.C. §1505(a) and 5 U.S.C. §553(a) both indicate that the only case where an enactment of the Congress can be
31 enforced DIRECTLY against persons domiciled in states of the Union absent implementing regulations is for those
32 groups specifically exempted from the requirement. These groups include:
33 14.1. A military or foreign affairs function of the United States. 5 U.S.C. §553(a)(1) .
34 14.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5
35 U.S.C. §553(a)(2) .
36 14.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).
37 15. The Internal Revenue Code itself defines and limits the term “United States” to include only the District of Columbia
38 and nowhere expands the term to include any state of the Union. Consequently, states of the Union are not included.

39 TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
40 Sec. 7701. - Definitions

41 *(a)(9) United States*

42 *The term "United States" when used in a geographical sense includes only the States and*
43 *the District of Columbia.*

44 (a)(10) State

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

- 3 16. [26 U.S.C. §7601](#) authorizes enforcement of the Internal Revenue Code and discovery related to the enforcement *only*
4 within the bounds of internal revenue districts. Any evidence gathered by the IRS outside the District of Columbia is
5 UNLAWFULLY obtained and in violation of this statute, and therefore inadmissible. See *Weeks v. United States*, [232](#)
6 [U.S. 383](#) (1914), which says that evidence unlawfully obtained is INADMISSIBLE.
7 17. [26 U.S.C. §7621](#) authorizes the President of the United States to define the boundaries of all internal revenue districts.
8 17.1. The President delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289.
9 17.2. Neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts
10 outside of the "United States", which is then defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10), [26 U.S.C.](#)
11 [§7701](#)(a)(39), and [26 U.S.C. §7408](#)(d) to mean ONLY the District of Columbia.
12 17.3. Congress cannot delegate to the President or the Secretary an authority within states of the Union that it does not
13 have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

14 *"It is no longer open to question that **the general government, unlike the states**, Hammer*
15 *v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724,

16 ***possesses no inherent power in respect of the internal affairs of the states; and***
17 ***emphatically not with regard to legislation.**"*
18 *[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

- 19 18. [Treasury Order 150-02](#) abolished all internal revenue districts *except* that of the District of Columbia.
20 19. IRS is delegate of the Secretary in insular possessions, as "delegate" is defined at [26 U.S.C. §7701](#)(a)(12)(B), but NOT
21 in states of the Union.

22 Based on all the above authorities:

- 23 1. The word "INTERNAL" in the phrase "INTERNAL Revenue Service" means INTERNAL to the federal government or
24 the federal zone. This includes people OUTSIDE the federal zone but who have a domicile there, such as citizens and
25 residents abroad coming under a tax treaty with a foreign country, pursuant to 26 U.S.C. §911. It DOES NOT include
26 persons domiciled in states of the Union. See:

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

- 27 2. The U.S. Supreme Court has confirmed that there is *no basis* to believe that any part of the federal government enjoys
28 any legislative jurisdiction within any state of the Union, including in its capacity as a lawmaker for the general
29 government. This was confirmed by one attorney who devoted his life to the study of Constitutional law below:

30 *"§79. [. . .]There cannot be two separate and independent sovereignties within the same*
31 *limits or jurisdiction; nor can there be two distinct and separate sources of sovereign*
32 *authority within the same jurisdiction. The right of commanding in the last resort can be*
33 *possessed only by one body of people inhabiting the same territory,' and can be executed*
34 *only by those intrusted with the execution of such authority."*
35 *[Treatise on Government, Joel Tiffany, p. 49, Section 78;*
36 *SOURCE:*
37 <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]

38 Our public dis-servants have tried to systematically destroy this separation using a combination of LIES,
39 PROPAGANDA in unreliable government publications, and the abuse of "words of art" in the void for vagueness
40 "codes" they write in order to hunt and trap and enslave you like an animal.

41 *But this is a people robbed and plundered;*
42 *All of them are snared in [legal] holes, [by the sophistry of rebellious public "servant"*
43 *lawyers]*
44 *And they are hidden in prison houses;*
45 *They are for prey, and no one delivers;*
46 *For plunder, and no one says, "Restore!"*
47 *Who among you will give ear to this?*

1 Who will listen and hear for the time to come?
2 Who gave Jacob [Americans] for plunder, and Israel [America] to the robbers?
3 **Was it not the LORD,**
4 **He against whom we have sinned?**
5 **For they would not walk in His ways,**
6 **Nor were they obedient to His law.**
7 Therefore He has poured on him the fury of His anger
8 And the strength of battle;
9 It has set him on fire all around,
10 Yet he did not know;
11 And it burned him,
12 Yet he did not take it to heart.
13 [Isaiah 42:22-25, Bible, NKJV]

14 Your government is a PREDATOR, not a PROTECTOR. Wake up people! If you want to know what your public
15 servants are doing to systematically disobey and destroy the main purpose of the Constitution and destroy your rights in
16 the process, read the following expose:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

- 17 3. The PROPAGANDA you read on the IRS website that contradicts the content of this section honestly (for ONCE!)
18 identifies itself as the equivalent of BUTT WIPE that isn't worth the paper it is printed on and which you can't and
19 shouldn't believe. This BUTT WIPE, incidentally, includes ALL the IRS publications and forms:

20 *"IRS Publications, issued by the National Office, explain the law in plain language for*
21 *taxpayers and their advisors... While a good source of general information, publications*
22 *should not be cited to sustain a position."*
23 [[Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.8](#) (05-14-1999)]

- 24 4. If you want to know what constitutes a "reasonable source of belief" about federal jurisdiction in the context of taxation,
25 please see the following. Note that it concludes that you CAN'T trust anything a tax professional or government
26 employee or even court below the U.S. Supreme Court says on the subject of taxes, and this conclusion is based on the
27 findings of the courts themselves!

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

28

1 **8 IRS Agent Worksheet**

2 Tax IRS says I am *liable for* and I.R.C. section number where imposed: _____

Tax	Sub title	Tax Imposed Statute/ regulation	Liability statute/ regulation	Enforcing agency	ENFORCEMENT STATUTE AND ACCOMPANYING REGULATIONS			
					Assessment statute/ regulation	Record keeping	Collection statute/ regulation	Penalty statute/ regulation
Income tax	A	26 U.S.C. §1 26 C.F.R. §1.1-1	26 U.S.C. § _____ 26 C.F.R. § _____	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1. _____	No statute 26 C.F.R. §1. _____	26 U.S.C. §6331 26 C.F.R. §1. _____	26 U.S.C. §6672 26 C.F.R. §1. _____
Estate and Gift Taxes	B	26 U.S.C. §2001 26 C.F.R. § _____	26 U.S.C. §2002 (executor) 26 C.F.R. § _____	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1. _____	No statute	26 U.S.C. §6331 26 C.F.R. § _____	26 U.S.C. §6672 26 C.F.R. § _____
Social Security Tax	C	26 U.S.C. §3101 26 C.F.R. § _____	26 U.S.C. § _____ 26 C.F.R. § _____	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §31. _____	No statute 26 C.F.R. §31. _____	26 U.S.C. §6331 26 C.F.R. §31. _____	26 U.S.C. §6672 26 C.F.R. §31. _____
Employment Taxes	C	26 U.S.C. §3401 26 C.F.R. § _____	26 U.S.C. § _____ 26 C.F.R. § _____	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §31. _____	No statute 26 C.F.R. §31. _____	26 U.S.C. §6331 26 C.F.R. §31. _____	26 U.S.C. §6672 26 C.F.R. §31. _____
Insurance policies of foreign insurers	D	26 U.S.C. §4371 26 C.F.R. § _____	26 U.S.C. §4374 26 C.F.R. § _____	IRS	26 U.S.C. §6201(a)(1) 26 C.F.R. §1. _____	None	26 U.S.C. §6331 No regulations	
Wagering tax	D	26 U.S.C. §4401(a) 26 C.F.R. § _____	26 U.S.C. §4401(c) 26 C.F.R. § _____	BATF	26 U.S.C. §6201(a)(1) 27 C.F.R. §70.71	26 U.S.C. §4403	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610
Distilled spirits	E	26 U.S.C. §5001(a)(1)-(a)(2)	26 U.S.C. §5005 26 U.S.C. §5043(a)(1)(A)	BATF	26 U.S.C. §6201(a)(2) 27 C.F.R. §70.71	26 U.S.C. §5114(a)(1) 26 U.S.C. §5124(a)	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610
Tobacco tax	E	26 U.S.C. §5701	26 U.S.C. §5703(a)	BATF	26 U.S.C. §6201(a)(2) 27 C.F.R. §70.71	26 U.S.C. §5741	26 U.S.C. §6331 27 C.F.R. §70.51	26 U.S.C. §6672 27 C.F.R. §70.96 thru- §70.103 27 C.F.R. §70.509, 610

4 **NOTES:**

- 5 1. The only “persons” liable for penalties related to ANY tax are federal corporations or their employees.
- 6 2. 26 U.S.C. §6201 is the only statute authorizing assessment instituted by the Secretary, and this assessment may only be accomplished under 6201(a)(2) *for taxes payable by stamp* and not on a return, all of which are tobacco and alcohol taxes.
- 7

- 1 3. The only statutory collection activity authorized is under 26 U.S.C. §§6331 and 6331(a) of this section only authorizes levy against elected or appointed officers of
2 the U.S. government. The only other type of collection that can occur must be the result of a court order and NOT either a Notice of Levy or a Notice of Seizure.

3 26 U.S.C.,
4 Subchapter D - Seizure of Property for Collection of Taxes
5 [Sec. 6331](#). Levy and distraint

6 (a) Authority of Secretary

7 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the*
8 *Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and*
9 *rights to property (except such property as is exempt under section [6334](#)) belonging to such person or on which there is a lien provided*
10 *in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected***
11 ***official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of***
12 ***Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official.** If*
13 *the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may*
14 *be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the*
15 *10-day period provided in this section.*

16 (b) Seizure and sale of property

17 *The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection*
18 *(e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may*
19 *levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible*
20 *or intangible).*

- 21 4. The only IRS agents who are authorized to execute any of the enforcement activity listed above must carry a pocket commission which designates them as "E" for
22 enforcement rather than "A" for administrative.
23 5. For the purposes of all taxes above, the term "employee" is defined as follows:

24 26 U.S.C. §3401(c)

25 *Employee*

26 *For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States,*
27 *a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the*
28 *foregoing. The term "employee" also includes an officer of a corporation.*

29 _____
30 *26 C.F.R. §31.3401(c)-1 Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the*
31 *United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency*
32 *or instrumentality of any one or more of the foregoing. The term 'employee' also includes an **officer of a corporation.**"*

1
2
3
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8 *Federal Register*, Tuesday, September 7, 1943, §404.104, pg. 12267

Employee: “The term *employee specifically includes* officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing.”

1 **9 Admissions for IRS Representative to Answer On the Record**

2 “For this is the will of God, that by doing good you may put to silence the ignorance of
3 foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of
4 God.”
5 [[1 Peter 2:15-17](#), Bible, NKJV]

6 These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who
7 would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain
8 financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the
9 questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an
10 admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We
11 are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

[Reasonable Belief About Income Tax Liability](#), Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

12 Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person
13 against whom you are attempting to unlawfully enforce federal law.

- 14 1. Admit that reasonable notice is a fundamental requirement of due process of law.

15 “It is sufficient to say that there are certain immutable principles of justice which inhere
16 in the very idea of free government which no member of the Union may disregard, as that
17 no man shall be condemned in his person or property without due notice and an
18 opportunity of being heard in his own defense.”
19 [[Holden v. Hardy](#), [169 U.S. 366](#) (1898)]

20 YOUR ANSWER (circle one): Admit/Deny

- 21 2. Admit that the “due notice” is required before a man’s property may be seized to enforce any provision of any law or
22 contract.

23 *For more than a century, the central meaning of procedural due process has been clear:*
24 **“Parties whose rights are to be affected are entitled to be heard; and in order that they**
25 **may enjoy that right, they must first be notified.”** *Baldwin v. Hale*, 1 Wall. 223, 233. *See*
26 *Windsor v. McVeigh*, 93 U.S. 274; *Hovey v. Elliott*, 167 U.S. 409; *Grannis v. Ordean*, 234
27 U.S. 385. *It is equally fundamental that the right to notice and an opportunity to be heard*
28 *“must be granted at a meaningful time and in a meaningful manner.”* *Armstrong v. Manzo*,
29 380 U.S. 545, 552.

30 [. . .]

31 **The constitutional right to be heard is a basic aspect of the duty of government to follow**
32 **a fair process of decisionmaking when it acts to deprive a person of his possessions.** *The*
33 *purpose of this requirement is not [407 U.S. 81] only to ensure abstract fair play to the*
34 *individual. Its purpose, more particularly, is to protect his use and possession of property*
35 *from arbitrary encroachment -- to minimize substantively unfair or mistaken deprivations*
36 *of property, a danger that is especially great when the State seizes goods simply upon the*
37 *application of and for the benefit of a private party. So viewed, **the prohibition against***
38 **the deprivation of property without due process of law reflects the high value, embedded**
39 **in our constitutional and political history, that we place on a person's right to enjoy what**
40 **is his, free of governmental interference.** *See* *Lynch v. Household Finance Corp.*, 405
41 U.S. 538, 552.

1 *The requirement of notice and an opportunity to be heard raises no impenetrable barrier*
2 *to the taking of a person's possessions. But the fair process of decisionmaking that it*
3 *guarantees works, by itself, to protect against arbitrary deprivation of property. For when*
4 *a person has an opportunity to speak up in his own defense, and when the State must listen*
5 *to what he has to say, substantively unfair and simply mistaken deprivations of property*
6 *interests can be prevented. It has long been recognized that*

7 *fairness can rarely be obtained by secret, one-sided determination of*
8 *facts decisive of rights. . . . [And n]o better instrument has been devised*
9 *for arriving at truth than to give a person in jeopardy of serious loss*
10 *notice of the case against him and opportunity to meet it.*

11 *Joint Ant-Fascist Refugee Committee v. McGrath, 341 U.S. 123, 170-172 (Frankfurter, J.,*
12 *concurring).*

13 *If the right to notice and a hearing is to serve its full purpose, then, it is clear that it must*
14 *be granted at a time when the deprivation can still be prevented. At a later hearing, an*
15 *individual's possessions can be returned to him if they were unfairly or mistakenly taken*
16 *in the first place. Damages may even be [407 U.S. 82] awarded to him for the wrongful*
17 *deprivation. But no later hearing and no damage award can undo the fact that the*
18 *arbitrary taking that was subject to the right of procedural due process has already*
19 *occurred. "This Court has not . . . embraced the general proposition that a wrong may be*
20 *done if it can be undone." Stanley v. Illinois, 405 U.S. 645, 647.*

21 *This is no new principle of constitutional law. The right to a prior hearing has long been*
22 *recognized by this Court under the Fourteenth and Fifth Amendments. Although the Court*
23 *has held that due process tolerates variances in the form of a hearing "appropriate to the*
24 *nature of the case," Mullane v. Central Hanover Tr. Co., 339 U.S. 306, 313, and*
25 *"depending upon the importance of the interests involved and the nature of the subsequent*
26 *proceedings [if any]," Boddie v. Connecticut, 401 U.S. 371, 378, the Court has*
27 *traditionally insisted that, whatever its form, opportunity for that hearing must be provided*
28 *before the deprivation at issue takes effect. E.g., Bell v. Burson, 402 U.S. 535, 542;*
29 *Wisconsin v. Constantineau, 400 U.S. 433, 437; Goldberg v. Kelly, 397 U.S. 254;*
30 *Armstrong v. Manzo, 380 U.S. at 551; Mullane v. Central Hanover Tr. Co., supra, at 313;*
31 *Opp Cotton Mills v. Administrator, 312 U.S. 126, 152-153; United States v. Illinois Central*
32 *R. Co., 291 U.S. 457, 463; Londoner v. City & County of Denver, 210 U.S. 373, 385-386.*
33 *See In re Ruffalo, 390 U.S. 544, 550-551.*

34 *That the hearing required by due process is subject to waiver, and is*
35 *not fixed in form does not affect its root requirement that an individual*
36 *be given an opportunity for a hearing before he is deprived of any*
37 *significant property interest, except for extraordinary situations where*
38 *some valid governmental interest is at stake that justifies postponing*
39 *the hearing until after the event.*

40 *Boddie v. Connecticut, supra, at 379-379 (emphasis in original). [407 U.S. 83]*

41 *[Fuentes v. Shevin, 407 U.S. 67, 80 (1972) (quoting Baldwin v. Hale, 1 Wall. 223, 233*
42 *(1864); Armstrong v. Manzo, 380 U.S. 545, 552 (1965)]*

43 YOUR ANSWER (circle one): Admit/Deny

- 44 3. Admit that failure to provide "reasonable notice" or "due notice" in advance of a government enforcement action that
45 adversely affects rights to life, liberty, and property may nullify the action and make the government enforcement agent
46 personally liable for violation of Constitutional rights.

1 "An elementary and fundamental requirement of due process in any proceeding which is
2 to be accorded finality is notice reasonably calculated, under all circumstances, to apprise
3 interested parties of the pendency of the action and afford them an opportunity to present
4 their objections." *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 314
5 (1950). Without proper prior notice to those who may be affected by a government
6 decision, all other procedural rights may be nullified. The exact contents of the notice
7 required by due process will, of course, vary with the circumstances.
8 [Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing,
9 p. 214]

11 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552](#)
12 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

13 (a)(1) [. . .] Except to the extent that a person has actual and timely notice of the terms
14 thereof, a person may not in any manner be required to resort to, or be adversely affected
15 by, a matter required to be published in the Federal Register and not so published. For the
16 purpose of this paragraph, matter reasonably available to the class of persons affected
17 thereby is deemed published in the Federal Register when incorporated by reference
18 therein with the approval of the Director of the Federal Register.

19 YOUR ANSWER (circle one): Admit/Deny

- 20 4. Admit that in the case of persons domiciled in states of the Union, one method for providing "reasonable notice" is the
21 requirement that any law having "general applicability and legal affect" MUST be published in the Federal Register.

22 [TITLE 44 > CHAPTER 15 > § 1505](#)
23 [§ 1505. Documents to be published in Federal Register](#)

24 (a) Proclamations and Executive Orders; Documents Having General Applicability and
25 Legal Effect; Documents Required To Be Published by Congress. There shall be published
26 in the Federal Register—

27 (1) Presidential proclamations and Executive orders, except those not having general
28 applicability and legal effect or effective only against Federal agencies or persons in their
29 capacity as officers, agents, or employees thereof;

30 (2) documents or classes of documents that the President may determine from time to time
31 have general applicability and legal effect; and

32 (3) documents or classes of documents that may be required so to be published by Act of
33 Congress.

34 For the purposes of this chapter every document or order which prescribes a penalty has
35 general applicability and legal effect.
36

37 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552](#)
38 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

39 (a) Each agency shall make available to the public information as follows:

40 (1) Each agency shall separately state and currently publish in the Federal Register for
41 the guidance of the public—

42 (A) descriptions of its central and field organization and the established places at which,
43 the employees (and in the case of a uniformed service, the members) from whom, and the

1 *methods whereby, the public may obtain information, make submittals or requests, or*
2 *obtain decisions;*

3 *(B) statements of the general course and method by which its functions are channeled and*
4 *determined, including the nature and requirements of all formal and informal procedures*
5 *available;*

6 *(C) rules of procedure, descriptions of forms available or the places at which forms may*
7 *be obtained, and instructions as to the scope and contents of all papers, reports, or*
8 *examinations;*

9 **(D) substantive rules of general applicability adopted as authorized by law, and**
10 **statements of general policy or interpretations of general applicability formulated and**
11 **adopted by the agency; and**

12 *(E) each amendment, revision, or repeal of the foregoing.*

13 *Except to the extent that a person has actual and timely notice of the terms thereof, a person*
14 *may not in any manner be required to resort to, or be adversely affected by, a matter*
15 *required to be published in the Federal Register and not so published. For the purpose of*
16 *this paragraph, matter reasonably available to the class of persons affected thereby is*
17 *deemed published in the Federal Register when incorporated by reference therein with the*
18 *approval of the Director of the Federal Register.*

19 YOUR ANSWER (circle one): Admit/Deny

- 20 5. Admit no federal law may prescribe a penalty against the general public domiciled in states of the Union unless and until
21 it has been published in the Federal Register as required by [44 U.S.C. §1505\(a\)](#), [5 U.S.C. §553\(a\)](#), and [5 U.S.C. §552\(a\)](#).

22 YOUR ANSWER (circle one): Admit/Deny

- 23 6. Admit that [44 U.S.C. §1505\(a\)](#), [5 U.S.C. §553\(a\)](#) specifically exempt the following groups from the requirement for
24 publication in the Federal Register of laws or regulations that prescribe a penalty (e.g.: result in some kind of enforcement
25 action).

- 26 1. Federal agencies or persons in their capacity as officers, agents, or employees thereof. See [44 U.S.C.](#)
27 [§1505\(a\)\(1\)](#).
28 2. A military or foreign affairs function of the United States. See [5 U.S.C. §553\(a\)\(1\)](#).
29 3. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.
30 See [5 U.S.C. §553\(a\)\(2\)](#).

31 YOUR ANSWER (circle one): Admit/Deny

- 32 7. Admit that a person who is a member of one of the exempted groups or activities mentioned above does not enjoy the
33 full protection of the Bill of Rights in the context of their employment duties with the federal government.

34 *“The restrictions that the Constitution places upon the government in its capacity as*
35 *lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that*
36 *it places upon the government in its capacity as employer. We have recognized this in many*
37 *contexts, with respect to many different constitutional guarantees. Private citizens perhaps*
38 *cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, [425](#)*
39 *[U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without*
40 *probable cause, but in many circumstances government employees can. O'Connor v.*
41 *Ortega, [480 U.S. 709, 723](#) (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring*
42 *in judgment). Private citizens cannot be punished for refusing to provide the government*
43 *information that may incriminate them, but government employees can be dismissed when*
44 *the incriminating information that they refuse to provide relates to the performance of their*

1 *job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard*
2 *to freedom of speech in particular: Private citizens cannot be punished for speech of merely*
3 *private concern, but government employees can be fired for that reason. Connick v. Myers,*
4 *461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political*
5 *activity, but federal and state employees can be dismissed and otherwise punished for that*
6 *reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v.*
7 *Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-*
8 *617 (1973)."*
9 *[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]*

10 YOUR ANSWER (circle one): Admit/Deny

- 11 8. Admit that the reason why exempted groups may be penalized without the need for publication of statutes and/or
12 implementing regulations published in the Federal Register is because they are members of the Executive Branch of the
13 government, and are therefore subject to the direct command of Congress.

14 YOUR ANSWER (circle one): Admit/Deny

- 15 9. Admit that if all commands of the Congress to the Executive Branch required publication of the statute in the Federal
16 Register by someone in the Executive Branch, or if every command had to be interpreted by the Executive Branch with
17 an implementing regulation before Congress could enforce it, then the servant, which is the Executive Branch, would
18 have a legal avenue to lawfully disobey the direct commands of Congress by refusing to either write an implementing
19 regulation or refusing to publish the laws of Congress in the Federal Register.

20 YOUR ANSWER (circle one): Admit/Deny

- 21 10. Admit that all persons who are not members of the groups specifically exempted from the requirement for publication in
22 the Federal Register mentioned in question 6 above may only lawfully become the target of an administrative agency
23 enforcement action which prescribes a penalty if the statute sought to be enforced is published as required in the Federal
24 Register.

25 YOUR ANSWER (circle one): Admit/Deny

- 26 11. Admit that all persons who are not members of the above groups specifically exempted from the requirement for
27 publication in the Federal Register may only lawfully become the target of an administrative agency enforcement action
28 which prescribes a penalty if the regulations sought to be enforced are published as required in the Federal Register.

29 YOUR ANSWER (circle one): Admit/Deny

- 30 12. Admit that any government official who is involved in any kind of law enforcement against persons domiciled in states
31 of the Union who are not members of the exempted groups listed above must produce one of the following two things in
32 order to demonstrate lawful enforcement authority and if he can't, he is violating rights:

- 33 a. Evidence of publication in the Federal Register of the statutes and implementing regulations for the statute
34 authorizing the enforcement action.

35 *"...the Act's **civil and criminal penalties attach only upon violation of the regulation***
36 *promulgated by the Secretary; **if the Secretary were to do nothing, the Act itself would***
37 ***impose no penalties on anyone...**The Government urges that since only those who violate*
38 *these regulations [not the Code] may incur civil or criminal penalties, it is the actual*
39 *regulations issued by the Secretary of the Treasury, and not the broad authorizing*
40 *language of the statute, which are to be tested against the standards of the Fourth*
41 *Amendment; and that when so tested they are valid*
42 *[Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]*

1 "Although the relevant statute **authorized** the Secretary to impose such a duty, his
2 implementing regulations did not do so. Therefore we held that **there was no duty** to
3 disclose..."

4 [*United States v. Murphy*, 809 F.2d. 142, 1431]

5 "...for federal tax purposes, federal regulations govern."

6 [*Dodd v. United States*, 223 F.Supp. 785]

7 "Here the statute is not complete by itself, since it merely declares the range of its
8 operation and leaves to its progeny the means to be utilized in the effectuation of its
9 command. But it is the statute which creates the offense of the willful removal of the labels
10 of origin and provides the punishment for violations. The regulations, on the other hand,
11 prescribe the identifying language of the label itself, and assign the resulting tags to their
12 respective geographical areas. Once promulgated, [361 U.S. 431, 438] these regulations,
13 called for by the statute itself, have the force of law, and violations thereof incur criminal
14 prosecutions, just as if all the details had been incorporated into the congressional
15 language. **The result is that neither the statute nor the regulations are complete
16 without the other, and only together do they have any force. In effect, therefore, the
17 construction of one necessarily involves the construction of the other.**"

18 [*U.S. v. Mersky*, 361 U.S. 431 (1960)]

- 19 b. Evidence proving that the target of the enforcement action is a member of one of the groups specifically
20 exempted from the requirement for publication of statutes and regulations in the Federal Register, as described in
21 question 6 earlier, and against whom implementing regulations are therefore not required.

22 "Federal income tax regulations governing filing of income tax returns do not require
23 Office of Management and Budget control numbers because **requirement to file tax return
24 is mandated by statute, not by regulation.**"

25 [*U.S. v. Bartrug*, E.D.Va.1991, 777 F.Supp. 1290 , affirmed 976 F.2d. 727, certiorari
26 denied 113 S.Ct. 1659, 507 U.S. 1010, 123 L.Ed.2d. 278]

27 YOUR ANSWER (circle one): Admit/Deny

- 28 13. Admit that in the case of the person who submitted this form to the recipient, the government employee as the moving
29 party in this case who is attempting an enforcement action against the submitter has not provided either of the two
30 required forms of proof of jurisdiction mentioned above to the submitter.

31 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 556

32 [§ 556. Hearings; presiding employees; powers and duties; burden of proof; evidence;
33 record as basis of decision](#)

34 (d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof. Any oral
35 or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion
36 of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order issued
37 except on consideration of the whole record or those parts thereof cited by a party and supported by and in
38 accordance with the reliable, probative, and substantial evidence.** The agency may, to the extent consistent with
39 the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation
40 of section 557 (d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed
41 such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by
42 oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be
43 required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or
44 applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures
45 for the submission of all or part of the evidence in written form.

46 YOUR ANSWER (circle one): Admit/Deny

- 47 14. Admit that in the case of the person who submitted this form to the recipient, the government employee as the moving
48 party in this case who is attempting an enforcement action against the submitter positively and willfully REFUSES its

1 legal duty to provide evidence of lawful jurisdiction before proceeding with the enforcement action it is attempting, and
2 therefore is involved in willful deprivation of Constitutional rights of the submitter.

3 YOUR ANSWER (circle one): Admit/Deny

- 4 15. Admit that in the case of the Internal Revenue Code, all persons who are not members of the groups specifically exempted
5 from the requirement for publication in the Federal Register mentioned in question 6 may *only* lawfully be the target of
6 an administrative agency enforcement action which prescribes a penalty if the statute sought to be enforced has an
7 implementing regulation.

8 [26 C.F.R. §601.702\(a\)\(2\)\(ii\)](#)
9 *Effect of failure to publish.*

10 *Except to the extent that a person has actual and timely notice of the terms of any matter*
11 *referred to in subparagraph (1) of this paragraph which is required to be published in the*
12 *Federal Register TA \s "Federal Register" , such person is not required in any manner to*
13 *resort to, or be adversely affected by, such matter if it is not so published or is not*
14 *incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus,*
15 *for example, any such matter which imposes an obligation and which is not so published*
16 *or incorporated by reference will not adversely change or affect a person's rights.*

17 YOUR ANSWER (circle one): Admit/Deny

- 18 16. Admit that none of the enforcement statutes of the Internal Revenue Code have been published in the Federal Register.

19 YOUR ANSWER (circle one): Admit/Deny

- 20 17. Admit that there are no implementing regulations published in the Federal Register for any of the enforcement provisions
21 found in the Internal Revenue Code.

22 See and complete the table in Section 8 above:

23 YOUR ANSWER (circle one): Admit/Deny

- 24 18. Admit that because none of the enforcement provisions of the Internal Revenue Code have been published in the Federal
25 Register, the code may only prescribe a penalty against persons who are members of the groups specifically exempted
26 from the requirement for publication in the Federal Register described in question #6 above.

27 YOUR ANSWER (circle one): Admit/Deny

- 28 19. Admit that for an enforceable contract to be formed and for rights to be forfeited in the context of that contract, there
29 must be: 1. An offer; 2. Reasonable and explicit notice to all parties of all the terms and conditions arising out of the
30 contract; 3. An acceptance of the fully disclosed terms and conditions; 4. Mutual consideration for both parties to the
31 contract.

32 YOUR ANSWER (circle one): Admit/Deny

- 33 20. Admit that in the case of any contract or agreement between a private party and the government that adversely affects or
34 waives a Constitutionally protected right must be intentional and fully informed:

35 *"Waivers of constitutional rights not only must be voluntary but must be knowing,*
36 *intelligent acts done with sufficient awareness [reasonable notice] of the relevant*
37 *circumstances and likely consequences."*
38 *[Brady v. U.S., 397 U.S. 742, at 749, 90 S.Ct. 1463 at 1i469 (1970)]*
39

1 *"The question of a waiver of a federally guaranteed constitutional right is, of course, a*
2 *federal question controlled by federal law. There is a presumption against the waiver of*
3 *constitutional rights, see, e.g. Glasser v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680,*
4 *699, 62 S.Ct. 457, and for a waiver to be effective it must be clearly established that there*
5 *was an 'intentional relinquishment or abandonment of a known right or privilege.' Johnson*
6 *v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357."*
7 *[Brookhart v. Janis, 384 U.S. 1; 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]*

8 YOUR ANSWER (circle one): Admit/Deny

- 9 21. Admit that the only reasonable way that a Constitutional right can be waived "knowingly and intelligently" is to fully
10 disclose in the agreement or contract itself all of the rights that are individually being relinquished or surrendered and
11 thereby give "reasonable notice" to all parties concerned of exactly what is being surrendered in exchange for the
12 privilege or right being procured as a result of the contract or agreement.

13 YOUR ANSWER (circle one): Admit/Deny

- 14 22. Admit that it is a violation of Constitutionally protected rights for the government to "assume" or "presume" consent to
15 a contract, agreement, or private law absent proof in writing of fully informed consent to all of its provisions.

16 YOUR ANSWER (circle one): Admit/Deny

- 17 23. Admit that a contract entered into under the influence of duress is voidable but not void.

18 *"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since*
19 *the party coerced is not exercising his free will, and the test is not so much the means by*
20 *which the party is compelled to execute the agreement as the state of mind*
21 *induced.¹ Duress, like fraud, rarely becomes material, except where a contract or*
22 *conveyance has been made which the maker wishes to avoid. As a general rule, duress*
23 *renders the contract or conveyance voidable, not void, at the option of the person*
24 *coerced,² and it is susceptible of ratification. Like other voidable contracts, it is valid*
25 *until it is avoided by the person entitled to avoid it. ³ However, duress in the form of*
26 *physical compulsion, in which a party is caused to appear to assent when he has no*
27 *intention of doing so, is generally deemed to render the resulting purported contract void.*
28 *⁴"*

29 *[American Jurisprudence 2d, Duress, Section 21]*

30 YOUR ANSWER (circle one): Admit/Deny

- 31 24. Admit that if any terms or conditions of a contract or agreement are deliberately and knowingly concealed by one or
32 more of the parties to the agreement at the time consent is provided by the other parties, and if the terms concealed are
33 material to the benefits or consent provided, then constructive fraud has occurred which may render the contract void
34 and unenforceable.

35 *Unquestionably, the concealment of material facts that one is, under the circumstances,*
36 *bound to disclose may constitute actionable fraud. ³ Indeed, one of the fundamental tenets*
37 *of the Anglo-American law of fraud is that fraud may be committed by a suppression of the*

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

² 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); Fiske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S Ct 85.

³ Fiske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

⁴ 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 truth (*suppressio veri*) as well as by the suggestion of falsehood (*suggestio falsi*). 4 It is,
2 therefore, equally competent for a court to relieve against fraud whether it is committed by
3 suppression of the truth—that is, by concealment—or by suggestion of falsehood. 5

4 [...]

5 Where failure to disclose a material fact is calculated to induce a false belief, the
6 distinction between concealment and affirmative misrepresentation is tenuous. Both are
7 fraudulent. 11 **An active concealment has the same force and effect as a representation**
8 **which is positive in form.** 12 The one acts negatively, the other positively; both are
9 calculated, in different ways, to produce the same result. 13 **The former, as well as the**
10 **latter, is a violation of the principles of good faith.** It proceeds from the same motives and
11 is attended with the same consequences; 14 and the deception and injury may be as great
12 in the one case as in the other.

13 [37 Am.Jur.2d, Fraud and Deceit, §144 (1999)]
14

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

26 [37 Am.Jur.2d, Fraud and Deceit, §144 (1999)]

27 YOUR ANSWER (circle one): Admit/Deny

- 28 25. Admit that the existence of fiduciary duty on the part of the party who concealed the facts gives rise not only to standing
29 to sue for breach of fiduciary duty, but also to standing to ask for “estoppel in pais” or “equitable estoppel” against the
30 fiduciary who instituted the breach:

31 “Silence is a species of conduct, and constitutes an implied representation of the existence
32 of the state of facts in question, and the estoppel is accordingly a species of estoppel by
33 misrepresentation. When silence is of such a character and under such circumstances that
34 it would become a fraud upon the other party to permit the party who has kept silent to
35 deny what his silence has induced the other to believe and act upon, it will operate as an
36 estoppel.”

37 [Carmine v. Bowen, 64 A. 932 (1906)]
38

39 “Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where,
40 because of something which he has done or omitted to do, a party is denied the right to
41 plead or prove an otherwise important fact. 2 The term has also been variously defined,
42 frequently by pointing out one or more of the elements of, or prerequisites to, 3 the
43 application of the doctrine or the situations in which the doctrine is urged. 4 The most
44 comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle
45 by which a party who knows or should know the truth is absolutely precluded, both at law
46 and in equity, from denying, or asserting the contrary of, any material fact which, by his
47 words or conduct, affirmative or negative, intentionally or through culpable negligence,
48 he has induced another, who was excusably ignorant of the true facts and who had a right
49 to rely upon such words or conduct, to believe and act upon them thereby, as a consequence
50 reasonably to be anticipated, changing his position in such a way that he would suffer

1 injury if such denial or contrary assertion was allowed. 5 In the final analysis, however,
2 an equitable estoppel rests upon the facts and circumstances of the particular case in which
3 it is urged, 6 considered in the framework of the elements, requisites, and grounds of
4 equitable estoppel, 7 and consequently, any attempted definition usually amounts to no
5 more than a declaration of an estoppel under those facts and circumstances. 8 The cases
6 themselves must be looked to and applied by way of analogy rather than rule. 9“
7 [American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature]
8

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

21 The proper function of equitable estoppel is the prevention of fraud, actual or constructive,
22 17 and the doctrine should always be so applied as to promote the ends of justice and
23 accomplish that which ought to be done between man and man. 18 Such an estoppel cannot
24 arise against a party except when justice to the rights of others demands it 19 and when
25 to refuse it would be inequitable. 20 The doctrine of estoppel should be applied cautiously
26 and only when equity clearly requires it to be done. 1 Hence, in determining the
27 application of the doctrine, the counterequities of the parties are entitled to due
28 consideration. 2 It is available only in defense of a legal or equitable right or claim made
29 in good faith and can never be asserted to uphold crime, fraud, injustice, or wrong of any
30 character. 3 Estoppel is to be applied against wrongdoers, not against the victim of a
31 wrong, 4 although estoppel is never employed as a means of inflicting punishment for an
32 unlawful or wrongful act. 5”
33 [American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose]

34 YOUR ANSWER (circle one): Admit/Deny

- 35 26. Admit that “public officers”, including all federal employees, have a fiduciary duty to the public as trustees of the public
36 trust.

37 “As expressed otherwise, the powers delegated to a public officer are held in trust for the
38 people and are to be exercised in behalf of the government or of all citizens who may need
39 the intervention of the officer. 5 **Furthermore, the view has been expressed that all public
40 officers, within whatever branch and whatever level of government, and whatever be
41 their private vocations, are trustees of the people, and accordingly labor under every
42 disability and prohibition imposed by law upon trustees relative to the making of personal
43 financial gain from a discharge of their trusts. 6 That is, a public officer occupies a
44 fiduciary relationship to the political entity on whose behalf he or she serves. 7 and owes**

⁵ State ex rel. Nagle v Sullivan, 98 Mont 425, 40 P2d 995, 99 ALR 321; Jersey City v Hague, 18 N.J. 584, 115 A.2d. 8.

⁶ Georgia Dep't of Human Resources v Sistrunk, 249 Ga 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁷ Chicago Park Dist. v Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

1 a fiduciary duty to the public.⁸ It has been said that the fiduciary responsibilities of a
2 public officer cannot be less than those of a private individual.⁹ Furthermore, it has
3 been stated that any enterprise undertaken by the public official which tends to weaken
4 public confidence and undermine the sense of security for individual rights is against
5 public policy.¹⁰
6 [63C Am.Jur.2d, Public Officers and Employees, §247 (1999)]
7

8 “Fraud in its elementary common law sense of deceit -- and this is one of the meanings
9 that fraud bears [483 U.S. 372] in the statute, see *United States v. Dial*, 757 F.2d. 163, 168
10 (7th Cir.1985) -- includes the deliberate concealment of material information in a setting
11 of fiduciary obligation. A public official is a fiduciary toward the public, including, in the
12 case of a judge, the litigants who appear before him, and if he deliberately conceals
13 material information from them, he is guilty of fraud. When a judge is busily soliciting
14 loans from counsel to one party, and not telling the opposing counsel (let alone the
15 public), he is concealing material information in violation of his fiduciary obligations.”
16 [[McNally v. United States](#), 483 U.S. 350 (1987)]

17 YOUR ANSWER (circle one): Admit/Deny

- 18 27. Admit that even though “citizens” are required to know the law, the requirement to know the law does NOT waive or
19 otherwise satisfy the requirement for “reasonable notice” in the case of any contract or arrangement with the government
20 that might adversely affect a Constitutionally protected right.

21 “Every citizen of the United States is supposed to know the law. . .”
22 [*Floyd Acceptances*, 7 Wall. (74 U.S. 169) 666 (1869)]

23 “Every man is supposed to know the law. A party who makes a contract with an officer [of
24 the government] without having it reduced to writing is knowingly accessory to a violation
25 of duty on his part. Such a party aids in the violation of the law.”
26 [*Clark v. United States*, 95 U.S. 539 (1877)]

27 YOUR ANSWER (circle one): Admit/Deny

- 28 28. Admit that in the case of Social Security, the payment of benefits is not a contractual obligation to the government, and
29 that therefore, there are no benefits or rights to benefits accruing by virtue of participating in the program and no
30 “consideration” in the sense of a true contract:

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

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

⁸ *United States v Holzer* (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S Ct 2022 and (criticized on other grounds by *United States v Osser* (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in *United States v Little* (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in *United States v Boylan* (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁹ *Chicago ex rel. Cohen v Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

¹⁰ *Indiana State Ethics Comm'n v Nelson* (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 YOUR ANSWER (circle one): Admit/Deny

2 29. Admit that a contract that does not convey mutual consideration to all parties is unenforceable and void against those
3 parties that received no consideration.

4 YOUR ANSWER (circle one): Admit/Deny

5 **Affirmation:**

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

11 Name (print): _____

12 Signature: _____

13 Date: _____

14 Witness name (print): _____

15 Witness Signature: _____

16 Witness Date: _____