

# ***CORRECTED INFORMATION RETURN ATTACHMENT LETTER INSTRUCTIONS***

Last revised: 8-18-2010

1. **PURPOSE:** To correct false information returns filed against anyone. An “information return” consists of IRS Forms W-2, 1042-S, 1098, 1099, K-2, and 8300 (Currency Transaction Report) filed against a third party which connects them to a “trade or business” under the authority of [26 U.S.C. §6041\(a\)](#). A “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. The income tax described in I.R.C. Subtitle A is an voluntary, avoidable excise tax upon privileges associated with a public office in the U.S. government. All forms of employment or agency in the federal government are avoidable and if imposed involuntarily, constitute involuntary servitude in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1589\(2\)](#).
2. **CIRCUMSTANCES WHEN THIS FORM IS APPROPRIATE:** Use this form when you wish to prevent becoming the object of illegal IRS enforcement actions directed against persons who have had false information returns filed against them by ignorant third parties who have not read the law or are not properly respecting its limits. This submission can correct any of the following types of information returns:

- 2.1. IRS Form W-2: Wage and Tax Statement
- 2.2. IRS Form 1042-S: Foreign Person’s U.S. Source Income Subject to Withholding
- 2.3. IRS Form 1098: Mortgage Interest Statement
- 2.4. IRS Form 1099: Miscellaneous Income

### **3. PROCEDURE FOR USE**

#### **3.1. Complete the letter with Adobe Acrobat**

- 3.1.1. This is an electronically fillable form using Adobe Acrobat 5.0 or later. Please download and install the latest free Adobe Acrobat off the Internet address before attempting to use this form. It will not work with older versions of the Adobe Reader:  
<http://get.adobe.com/reader/>
- 3.1.2. Replace the return address at the beginning with yours.
- 3.1.3. Complete the IRS address and other address provided. The blank second address is the address provided on the IRS instructions where information returns are sent.
- 3.1.4. Fill in your name at the signature block field.
- 3.1.5. Click on the checkbox for items in the section 3 table which apply to you. If you have questions about what they mean, we refer you to the following:

*Federal and State Tax Withholding Options for Private Employers*, Form #04.101

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

- 3.1.6. Print the form.
- 3.1.7. Complete and attach the Affidavit of Citizenship, Domicile, and Tax Status, and label as Enclosure (1):
- 3.1.8. Attach the “IRS Form 4598 Form W-2, 1098, or 1099 Not Received, Incorrect, or Lost (revised)” as Enclosure 7.
- 3.1.9. Attach the “Tax Form Attachment” and label as Enclosure 8.
- 3.1.10. Sign the form.
- 3.1.11. Use the following form on our website to mail in this document in order to make this correspondence into legally admissible evidence in any court of law:

*Certificate/Proof/Affidavit of Service*, Form #01.002

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

- 3.2. **Complete Enclosure (1):** Use the instructions at the beginning of the form for preparing it. You may wish to reuse a previous version of this form you already filled out, since it is very commonly called for in many of the forms on our website.

*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001

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

- 3.3. **Download, prepare, and print Enclosures (2) through (5):** See the following resources to prepare enclosures 1 through 4.

- 3.3.1. *Correcting Erroneous IRS Form 1042’s*, Form #04.003. Detailed legal research useful in correcting erroneous IRS Form 1042’s.

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

3.3.2. Correcting Erroneous IRS Form 1098's, Form #04.004. Detailed legal research useful in correcting erroneous IRS Form 1098's.

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

3.3.3. Correcting Erroneous IRS Form 1099's, Form #04.005. Detailed legal research useful in correcting erroneous IRS Form 1099's. We recommend the Form 1099CC provided on this page.

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

3.3.4. Correcting Erroneous IRS Form W-2's, Form #04.006. Detailed legal research useful in correcting erroneous IRS Form W-2's.

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

If you complete IRS form W-2CC for Enclosure (2), we suggest the following:

3.3.4.1. In block "b" entitled "Employee's correct SSN" put "NONE"

3.3.4.2. In block "h" entitled "Employee's incorrect SSN" put the number that appears on the original W-2 you are correcting.

**3.4. Complete Enclosure (7):** IRS Form 4598 to Send to Misinformed submitters of information returns. This form is also available from the address below. Please use the AMENDED version:

<http://fanguardian.org/TaxFreedom/Forms/IRS/IRSFirmsPubs.htm>

**3.5. Complete Enclosure (8):** Tax Form Attachment. The latest version of this form is also available from the address below:

*Tax Form Attachment*, Form #04.201

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

**3.6. Important notes**

3.6.1. If you complete IRS form W-2C's for Enclosure (2), we suggest the following:

3.6.1.1. In block "b" entitled "Employee's correct SSN" put "NONE"

3.6.1.2. In block "h" entitled "Employee's incorrect SSN" put the number that appears on the original W-2 you are correcting.

3.6.2. Most information returns are required to be sent to the Social Security Administration data processing center. For these forms, it is best to simply sent nothing but the corrected information returns without the attachment letter.

3.6.3. In addition to sending the corrected information returns to the Social Security data processing center, we also recommend mailing this complete letter with all the attachments to multiple IRS service centers to ensure that the IRS takes the appropriate action to prosecute the offending submitters of the original false information returns. This will ensure that it is processed by at least one IRS contact. The address to send the form to is that listed in the instructions for each of the information returns appearing on the IRS website.

3.6.4. Remember that the forms you send usually are scanned by computers. The minute that a human hand has to touch the information returns is the point when you increase the chances that your computer scanable information returns will never be processed, leaving you with a presumed liability as a "taxpayer". We therefore suggest TWO mailings in connection with correcting information returns:

3.6.4.1. The FIRST mailing is ONLY the corrected information returns *without* the attachment letter, sent to the address indicated on the IRS instructions for the form. This is the one that will be computer scanned. Make sure this mailing has identifying numbers on it and uses the OCR font so that the computer can recognize it.

3.6.4.2. A SECOND mailing containing this cover letter which is sent to the same address as above PLUS the local IRS service center in order to ensure that they get the WHOLE picture about your situation. This will help immunize you from criminal prosecution by removing all the usually false presumptions that cause these prosecutions to begin with.

3.6.5. All information corrected information returns should be submitted with identifying numbers on them so that computer matching programs will locate and correct the proper record. Otherwise, your corrected information returns may not register in the IRS Information Return Master File (IRMF) and zero out the prima facie liability in their system. The Tax Form Attachment, Enclosure (8) ensures that the identifying number may not connect you to a Social Security Number, Taxpayer Identification Number, or any other franchise and that the number is treated simply as a "Nontaxpayer Identification Number". See:

*About SSNs and TINs on Government Forms and Correspondence*, Form #07.004

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

3.6.6. Some people have asked about why the line numbers appear on the letter in the left margin. The number are there so that the recipient may make comments on the content of the form relating to specific line numbers

and page numbers. This will make it easier to discuss the form, if you need to call them on the phone or write them a letter about it.

#### **4. RESOURCES FOR FURTHER STUDY AND REBUTTAL**

- 4.1. *The "Trade or Business" Scam*, Form #05.001. Describes the heart of the IRS fraud.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.2. *The "Trade or Business" Scam*. HTML version of the above.  
<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>
- 4.3. *Correcting Erroneous Information Returns*, Form #04.001. Contains the next four items condensed into one memorandum of law.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.4. *Correcting Erroneous IRS Form 1042's*, Form #04.003. Detailed legal research useful in correcting erroneous IRS Form 1042's.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.5. *Correcting Erroneous IRS Form 1098's*, Form #04.004. Detailed legal research useful in correcting erroneous IRS Form 1098's.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.6. *Correcting Erroneous IRS Form 1099's*, Form #04.005. Detailed legal research useful in correcting erroneous IRS Form 1099's.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.7. *Correcting Erroneous IRS Form W-2's*, Form #04.006. Detailed legal research useful in correcting erroneous IRS Form W-2's.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.8. *Tax Form Attachment*, Form #04.201. SEDM Member Agreement requires that all standard IRS Forms you submit to the government must have this form attached.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.9. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001. Exhaustive treatment of federal and state tax withholding statutes.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.10. *Federal Tax Withholding*, Form #05.005: Succinct summary of the previous item.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.11. *Federal and State Income Taxation of Individuals Course*, Form #12.003  
<http://sedm.org/Forms/FormIndex.htm>
- 4.12. *Income Tax Withholding and Reporting Course*, Item #12.004  
<http://sedm.org/Forms/FormIndex.htm>

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Internal Revenue Service  
Attn: Information Returns Processing

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Subject: Corrected Information Return Attachment Letter and Criminal Complaint

Table of contents:

1 Purpose ..... 7  
2 About Government Identifying Numbers on Attached forms..... 7  
3 Surrender of all government franchises and “benefits” ..... 10  
4 My citizenship, domicile, and tax status ..... 15  
5 Why Form W-2 reports are incorrect and erroneous..... 15  
6 Why Form 1042-S reports are incorrect and erroneous ..... 18  
7 Why Form 1098 reports are incorrect and erroneous..... 19  
8 Why Form 1099 reports are incorrect and erroneous..... 21  
9 Affidavit of Duress ..... 21  
10 Official Criminal Complaint Relating to False and/or Fraudulent Information Returns ..... 27  
11 Rebutted Government Arguments Relating to “Includes” ..... 29  
12 Invitation to Rebut and Warning of Equitable Estoppel for Failure to Rebut..... 30  
13 What to do AFTER you correct the erroneous reports..... 31  
14 Communicating with private employers and financial institutions who made the erroneous reports ..... 31  
15 Conclusions..... 32  
16 Affirmation ..... 34  
ENCLOSURE (1): AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS ..... 37  
ENCLOSURE (2): CORRECTED IRS FORM W-2’s FOR TAX YEARS IN QUESTION ..... 38  
ENCLOSURE (3): CORRECTED IRS FORM 1042’S FOR TAX YEARS IN QUESTION ..... 39  
ENCLOSURE (4): CORRECTED IRS FORM 1098’s FOR TAX YEARS IN QUESTION ..... 40  
ENCLOSURE (5): CORRECTED IRS FORM 1099’s FOR TAX YEARS IN QUESTION ..... 41  
ENCLOSURE (6): THE “TRADE OR BUSINESS” SCAM ARTICLE ..... 42  
ENCLOSURE (7): IRS FORM 4598 TO SEND TO MISINFORMED SUBMITTERS OF INFORMATION RETURNS 45  
ENCLOSURE (8): TAX FORM ATTACHMENT ..... 46

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**Statutes**

1 U.S.C. §204 ..... 23  
18 U.S.C. §§201, 208, 210, and 211..... 25  
18 U.S.C. §§201, 210, and 211 ..... 17  
18 U.S.C. §§641, 654, 912 ..... 34  
18 U.S.C. §1028(a)(7) ..... 28  
18 U.S.C. §1030(a)(4) ..... 7  
18 U.S.C. §1512 ..... 22

18 U.S.C. §1583 .....	14
18 U.S.C. §1589(2) .....	28, 29
18 U.S.C. §1590 .....	34
18 U.S.C. §1956 .....	28
18 U.S.C. §201, 108, 210, 211, and 912 .....	25
18 U.S.C. §208 .....	35
18 U.S.C. §3 .....	21, 29, 34
18 U.S.C. §4 .....	21, 29, 34
18 U.S.C. §641 .....	9
18 U.S.C. §654 .....	12, 28, 34
18 U.S.C. §912 .....	9, 14, 17, 28, 44
26 U.S.C. §§7206 and 7207 .....	7, 17
26 U.S.C. §1 .....	11
26 U.S.C. §1313 .....	8
26 U.S.C. §162 .....	11, 19, 44
26 U.S.C. §32 .....	11
26 U.S.C. §3401(c) .....	17
26 U.S.C. §3401(d) .....	16, 17
26 U.S.C. §6041 .....	28, 34
26 U.S.C. §6041(a) .....	16, 28, 44
26 U.S.C. §6065 .....	31, 34
26 U.S.C. §6103(b)(1) .....	28
26 U.S.C. §6109 .....	7
26 U.S.C. §6109(d) .....	34
26 U.S.C. §6213(g)(1) .....	28
26 U.S.C. §6331(a) .....	8
26 U.S.C. §7203 .....	25
26 U.S.C. §7206 .....	28
26 U.S.C. §7206 and 7207 .....	44
26 U.S.C. §7206(1) .....	34
26 U.S.C. §7207 .....	20, 28, 34
26 U.S.C. §7408(d) .....	28
26 U.S.C. §7601 .....	43
26 U.S.C. §7701(a)(14) .....	8, 25, 33
26 U.S.C. §7701(a)(26) .....	7, 11, 16, 18, 20, 21, 24, 25, 26, 28, 29, 33, 35, 42
26 U.S.C. §7701(a)(30) .....	44
26 U.S.C. §7701(a)(31) .....	42
26 U.S.C. §7701(a)(39) .....	28
26 U.S.C. §7701(a)(9) and (a)(10) .....	16, 19, 33, 34, 43, 44
26 U.S.C. §7701(b)(1)(B) .....	19
26 U.S.C. §7701(c) .....	43
26 U.S.C. §7852 .....	7
26 U.S.C. §7852(e) .....	7
26 U.S.C. §861(a)(8) .....	42
26 U.S.C. §864 .....	44
26 U.S.C. §864(b)(1) .....	33
26 U.S.C. §864(c)(1)(B) .....	16
26 U.S.C. §864(c)(3) .....	18, 44
26 U.S.C. §871 .....	11
26 U.S.C. §911 .....	8
28 U.S.C. §144 .....	35
28 U.S.C. §455 .....	35
28 U.S.C. 2201(a) .....	23
31 U.S.C. §321(d) .....	10
4 U.S.C. §110(d) .....	16, 19, 33, 44
4 U.S.C. §72 .....	14, 28, 33, 34, 43, 44
42 U.S.C. §1983 .....	28
42 U.S.C. §1994 .....	14, 34

42 U.S.C. §408(a)(8).....	29, 34
5 U.S.C. §2105.....	27
5 U.S.C. §4502 through 4505.....	25
Anti-Injunction Act, 26 U.S.C. §7421.....	35
California Civil Code, Section 1589.....	14
Declaratory Judgments Act, 28 U.S.C. §2201(a).....	35
Internal Revenue Code.....	23
Internal Revenue Code Subtitle A.....	19, 42
Privacy Act, 5 U.S.C. §552a(b).....	8
UCC 1-207/1-308.....	36

**Regulations**

20 C.F.R. §422.103(d).....	7, 8, 15, 28, 34
26 C.F.R. §1.1441-1(c)(3).....	8
26 C.F.R. §1.469-9.....	33
26 C.F.R. §1.871-10.....	19, 20
26 C.F.R. §301.6109-1.....	8, 22
26 C.F.R. §301.6109-1(b).....	34
26 C.F.R. §301.6109-1(b)(2)(i).....	44
26 C.F.R. §31.3401(a)-3.....	7, 15
26 C.F.R. §31.3401(a)-3(a).....	34
26 C.F.R. §31.3401(c)-1.....	16, 17
26 C.F.R. §31.3402(p)-1.....	7
31 C.F.R. §103.34(a)(3)(x).....	8
31 C.F.R. §306.10.....	8

**Cases**

Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	10, 19
Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936).....	11
Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S. Ct. 145.....	23
Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326.....	9
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134.....	9
Budd v. People of State of New York, 143 U.S. 517 (1892).....	28, 33
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325.....	29, 42
Carmine v. Bowen, 64 A. 932.....	30
Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.....	9
Carter v. Carter Coal Co., 298 U.S. 238 (1936).....	19
Cereghino v. State By and Through State Highway Commission, 230 Or. 439. 370 P.2d. 694. 697.....	14
Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215.....	32, 43
Clyatt v. U.S., 197 U.S. 207 (1905).....	29
Colautti v. Franklin, 439 U.S. 379 (1979).....	43
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979).....	18, 42
Colautti v. Franklin, 439 U.S. at 392-393, n. 10.....	18, 42
Connally vs. General Construction Co., 269 U.S. 385 (1926).....	30
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611.....	14
Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972).....	8
Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088.....	11
Faske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144.....	9
Flemming v. Nestor, 363 U.S. 603 (1960).....	11
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935).....	19, 42
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	14
Giaccio v. State of Pennsylvania, 382 U.S. 399, 86 S.Ct. 518 (1966).....	29
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773.....	9
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962).....	9
Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.....	23
Gould v. Gould, 245 U.S. 151 (1917).....	30

Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;.....	11
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	11
Hammer v. Dagenhart, 247 U.S. 251, 275 , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	19
Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.....	14
Heider v. Umicume, 142 Or. 416, 20 P.2d. 384 .....	9
Heiner v. Donnan, 285 U.S. 312 (1932).....	23
Howell v. Bowden, TexCiv. App.. 368 S.W.2d. 842, &18 .....	14
Juilliard v. Greenman: 110 U.S. 421 (1884).....	35
Labberton v. General Cas. Co. of America, 53 Wash.2d 180, 332 P.2d. 250, 252. 254.....	14
Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.....	11
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	10, 44
Loan Association v. Topeka, 20 Wall. 655 (1874).....	27
Long v. Rasmussen, 281 F. 236, 238(1922).....	32
Luther v. Borden, 48 U.S. 1, 12 L.Ed. 581 (1849).....	35
Manley v. Georgia, 279 U.S. 1 , 5-6, 49 S. Ct. 215.....	23
Meese v. Keene, 481 U.S. 465, 484 (1987).....	18, 43
Meese v. Keene, 481 U.S. 465, 484-485 (1987) .....	42
New York Times v. Sullivan, 376 U.S. 254 (1964) .....	23
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	29, 42
Perry v. United States, 294 U.S. 330, 353 (1935) .....	35
Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316.....	11
Plessy v. Ferguson, 163 U.S. 537, 542 (1896) .....	29
South Carolina v. Regan, 465 U.S. 367 (1984).....	8
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351 .....	11
St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.....	11
State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222 .....	23
Stenberg v. Carhart, 530 U.S. 914 (2000) .....	19, 42
The Antelope, 23 U.S. 66; 10 Wheat 66, 6 L.Ed. 268 (1825) .....	17
U.S. v. Butler, 297 U.S. 1 (1936) .....	27
United States .v Looper (4th Cir. 1969) 419 F.2d. 1405, 1407 .....	36
United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980) .....	11
United States v. Ward (9th Cir. 1992) 989 F.2d. 1015, 1019 .....	36
Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct 2230, 2235 (1973) .....	32, 43
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229;.....	11
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229;.....	11
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	19, 42
Yick Wo v. Hopkins, 118 U.S. 356 (1886) .....	35

## Rules

Federal Rule of Evidence 802 .....	20, 21
Hearsay Rule, Fed.R.Ev. 802 .....	7

## Other Authorities

2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) .....	19, 42
About SSNs and TINS on Government Forms and Correspondence, Form #05.012 .....	10
Affidavit of Duress: Illegal Tax Enforcement by De Facto Public Officers, Form #02.005.....	21
American Jurisprudence 2d, Duress, §21 (1999) .....	9
American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999).....	31
American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999).....	31
American Jurisprudence 2d, Evidence, §181 (1999).....	20
Black's Law Dictionary, Sixth Edition, p. 1190.....	24
Black's Law Dictionary, Sixth Edition, p. 581.....	18, 29, 42
Corporatization and Privatization of the Government, Form #05.024 .....	27
De Facto Government Scam, Form #05.043 .....	27
Enclosure (1) .....	15
Enclosure (2) .....	15, 17

Enclosure (3) .....	18
Enclosure (3), Section 3 .....	7
Enclosure (5) .....	21
Enclosure (6) .....	31
Enclosure (8) .....	13, 33
Enclosures (1) and (2) .....	7
Enclosures (2) through (5).....	7
Exodus 20:16.....	33
Federal Civil Trials and Evidence (2005), Rutter Group, pp. 8C-1 to 8C-2.....	36
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34 .....	32, 43
Flawed Tax Arguments to Avoid, Form #08.004.....	22
Government Instituted Slavery Using Franchises, Form #05.030.....	12
Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999) .....	32
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 .....	32, 34
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 .....	32
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004) .....	15, 17
IRS Form 1040.....	17, 44
IRS Form 1042's .....	18
IRS Form 1042-S .....	18
IRS Form 1042-S Instructions, Year 2006, p. 2 .....	18
IRS Form 1098.....	19, 20, 21
IRS Form 1098 Instructions, p. 2 .....	19
IRS Form 1099.....	21
IRS Form 1099-MISC.....	21
IRS Form 1099-MISC Instructions, 2005, p. 1 .....	21
IRS Form 4598 .....	31
IRS Form 4852.....	17
IRS Form 56.....	9
IRS Form W-2.....	17
IRS Form W-2C .....	17
IRS Form W-4.....	34
IRS Forms 1040 or 1040NR.....	19
IRS Forms 1099, 1099-MISC .....	7
IRS Forms W-2, 1042-s, 1098, 1099.....	25, 44
IRS Publication 583 entitled Starting a Business and Keeping Records, Rev. May 2002, p. 8 .....	21
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 .....	10, 32, 36
Legal Requirement to File Federal Income Tax Returns, Form #05.009 .....	25
Meaning of the Words “includes” and “including”, Form #05.014 .....	24, 30, 33, 43
Origins and Authority of the Internal Revenue Service, Form #05.005 .....	22
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 .....	21, 23
Reasonable Belief About Income Tax Liability, Form #05.007.....	24, 26, 30, 32
Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006 .....	23
Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005.....	23
Requirement for Consent, Form #05.003 .....	23
Requirement for Consent, Form #05.003, Sections 8.6 and 9.6 .....	24
Resignation of Compelled Social Security Trustee, Form #06.002.....	9, 10, 11
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.001 .....	24
SEDM Forms Page, Section 1.5 .....	36
Socialism: The New American Civil Religion, Form #05.016.....	23
SSA Form 521 .....	9
SSA Form SS-5 .....	10
The “Trade or Business” Scam, Form #05.001 .....	25, 33, 42
The Government “Benefits” Scam, Form #05.040.....	12
The Great IRS Hoax, Form #11.302 .....	27
The Information Return Scam.....	44
The Money Scam, Form #05.042 .....	26
Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283 .....	35



Treasury Decision 3445..... 13  
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002..... 10  
Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205 ..... 9, 26  
Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents, Form #05.01026  
Why You are a “national” or “state national” and not a “U.S. citizen”, Form #05.006 ..... 19  
Why You Aren’t Eligible for Social Security, Form #06.001 ..... 9, 11  
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008..... 25

1 Dear Sir,

2 **1 Purpose**

3 This correspondence is being sent to you in order to:

- 4 1. Clarify citizenship, domicile, and tax status of the submitter.
- 5 2. Provide legally admissible evidence to be used in correcting erroneous reports of the receipt of taxable “wages” as  
6 legally defined in [26 C.F.R. §31.3401\(a\)-3](#) and 26 C.F.R. §31.3402(p)-1.
- 7 3. Provide legally admissible evidence to be used in correcting erroneous reports of the receipt of earnings in connection  
8 with a “trade or business” as defined in [26 U.S.C. §7701\(a\)\(26\)](#) and reported on IRS Forms 1042-S, 1098, 1099, 1099-  
9 MISC, etc.
- 10 4. Describe illegal duress by third parties to which I have been subject that have caused these erroneous reports.
- 11 5. Identify the parties who are making the erroneous reports, the fact that they have been formally notified of said  
12 erroneous reports, and continue to willfully violate the I.R.C. and implementing regulations by continuing to send you  
13 Information Returns which they have been informed are fraudulent and inconsistent with law.
- 14 6. Demand that the submitters of the false information returns be criminally prosecuted pursuant to [26 U.S.C. §§7206\(1\)](#)  
15 and [7207](#) and several other statutes mentioned in section 9 later.
- 16 7. Suggest changes to your procedures and publications that will prevent a recurrence of this problem in the future.
- 17 8. Offer you an opportunity to rebut evidence upon which all determinations contained in this letter have been made and  
18 to institute a laches and estoppel against the government in all actions for failure to rebut any evidence provided using  
19 equally credible evidence.

20 All information contained in this letter is information about which I have a first-hand, personal knowledge, which qualifies  
21 me as a competent witness on the subjects addressed herein. This also renders all documents submitted here as *not* excludible  
22 under the Hearsay Rule, [Fed.R.Ev. 802](#). If you continue to falsely PRESUME that I am a “public officer” and therefore a  
23 “taxpayer” engaged in the “trade or business” excise taxable franchise even after receiving this letter, keep in mind also that  
24 the public records exception to the Hearsay Rule requires that this correspondence automatically becomes part of the public  
25 record in the case of all alleged “public officers” and cannot therefore be excluded from evidence in any future legal  
26 proceeding.

**WARNING:** If you do not make the changes indicated by the evidence provided, then you, the recipient, are guilty of  
computer fraud in violation of [18 U.S.C. §1030\(a\)\(4\)](#), which is a felony, and become an accessory to all the crimes  
documented in sections 9 and 0 later. Furthermore, if you are going to say that changes to computer records are not  
authorized under [26 U.S.C. §7852\(e\)](#), then you have the burden of proof in explaining:

1. How you are able to add the false reports to begin with. An “addition” constitutes a “change” within the  
meaning of 26 U.S.C. §7852.
2. What admissible evidence you have that proves I am a “taxpayer” and therefore subject not only to this  
provision, but to any part of the Internal Revenue Code.
3. How the Criminal Code in Title 18, which IS positive law, can be superseded by a provision within the IRC that  
isn’t positive law or therefore legal evidence, and which I am not subject to as a non-consenting and  
nonresident party.

27 In the event that you have received the attached corrected information returns previously and ignored them, if this  
28 correspondence contains a resubmission, ALL submissions shall count collectively as only one submission. You cannot and  
29 will not be allowed to profit or benefit in any way from your own negligence and omission in violating the laws documented  
30 herein.

31 **2 About Government Identifying Numbers on Attached forms**

32 Enclosures (2) through (5) include identifying numbers but these numbers do not refer to me and do not correspond using the  
33 “Social Security Number” identified in 20 C.F.R. §422.103(d) or the “Taxpayer Identification Number” described in 26  
34 U.S.C. §6109. Instead, they are simply an account number used for computer matching and are not authorized to be used for  
35 ANY other purpose. Reasons for this are exhaustively explained in Enclosure (3), Section 3 and by the following facts:

- 1 1. The IRS is only allowed to use Taxpayer Identification Numbers to identify statutory “taxpayers” as identified in 26  
2 U.S.C. §7701(a)(14).  
3 2. I am not a statutory “taxpayer” as defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. Don’t bother trying to  
4 pretend that “nontaxpayers” do not exist because both I.R.C. Section 7426 and the U.S. Supreme Court in *South*  
5 *Carolina v. Regan*, [465 U.S. 367](#) (1984) recognize their existence.

6 *“Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No*  
7 *procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies*  
8 *in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the*  
9 *subject nor of the object of federal revenue laws.”*  
10 *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

- 11 3. “Taxpayer Identification Numbers” may only lawfully be assigned to “aliens”, and I am not an “alien”. Note that the  
12 definition of “individual” described in 26 C.F.R. §1.1441-1(c)(3) includes ONLY statutory but not constitutional  
13 “aliens”, and hence all “taxpayers” are aliens. This includes statutory “U.S. citizens” when abroad under 26 U.S.C.  
14 §911 because they interface to the I.R.C. as aliens under a tax treaty with the foreign country they temporarily occupy.  
15 4. I do not have a “Taxpayer Identification Number” and I am NOT required to have one per 26 C.F.R. §301.6109-1.  
16 Only those lawfully engaged in a public office in the U.S. government, which this regulation refers to as a “trade or  
17 business”, can use such a number because acting as an instrumentality of the U.S. government. The following  
18 regulations indicate that nonresident aliens such as myself not engaged in a public office, meaning “trade or business”,  
19 in the U.S. government are not required to use Taxpayer Identification Numbers. The reason is clear: The I.R.C.  
20 Subtitle A income tax is an excise or franchise tax upon public offices in the U.S. government who are  
21 instrumentalities of the U.S. Government described in 26 U.S.C. §6331(a).

22 [31 C.F.R. §306.10](#)

23 *Taxpayer identifying numbers are not required for foreign governments, nonresident aliens not engaged in*  
24 *trade or business within the United States, international organizations and foreign corporations not engaged*  
25 *in trade or business and not having an office or place of business or a financial or paying agent within the*  
26 *United States, and other persons or organizations as may be exempted from furnishing such numbers under*  
27 *regulations of the Internal Revenue Service.*

28  
29 [31 C.F.R. §103.34\(a\)\(3\)\(x\)](#) *Additional records to be made and retained by banks.*

30 *(a)(3) A taxpayer identification number required under paragraph (a)(1) of this section need not be secured*  
31 *for accounts or transactions with the following:*

32 *[ . . . ]*

33 *(x) non-resident aliens who are not engaged in a [trade or business](#) in the [United States](#). In instances*  
34 *described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end*  
35 *of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure*  
36 *and maintain the appropriate taxpayer identification number or application form therefor.*

- 37 5. A Social Security Number is not authorized as a substitute for a Taxpayer Identification Number without the consent of  
38 the subject, which you do not have and which the submitters of the original false returns also never had.

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

43 *(a) In general*  
44 *Whoever -...*  
45 *(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the*  
46 *laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18*  
47 *or imprisoned for not more than five years, or both.*

- 48 6. The Privacy Act, 5 U.S.C. §552a(b) requires that you may not maintain records about me without my consent and you  
49 do not have my consent.  
50 7. I do not own a Social Security Number. 20 C.F.R. §422.103(d) says the Social Security Number belongs to the  
51 government, not me. You can only “have” what you OWN and control as “property”. The legal definition of property

1 implies the right to exclude ALL OTHERS from using or benefitting from the use of a thing you own. Since you deny  
2 me the right to NOT use it and to penalize and regulate ME in the use of it, it must be YOURS and not mine and  
3 therefore I cannot lawfully use it as a private party not representing a public office in the U.S. Government. Since you  
4 own it, you are the fiduciary and custodian for it who must assume all the liabilities associated with ownership, use, or  
5 control over it and not force those duties upon me by calling it MY number. The SSA Form 521 I sent you terminating  
6 illegal participation included an IRS Form 56 that made the owner of the number, the Social Security Commissioner,  
7 responsible for all of the liabilities associated with the number, which is public property and not my property. If I did  
8 “own” a number, I would be able to control and restrict its use, which your behavior clearly demonstrates is  
9 impossible. Ownership implies exclusive control and the ability to control the uses of others.

- 10 8. It is a crime in every state of the Union to use a person’s identity for a commercial purpose without their consent and  
11 you do not have my consent to contract with you, to surrender any constitutional right, or to assume any status to which  
12 government rights or public rights attach. That means you are guilty of the crime of identity theft and unlawfully  
13 exercising eminent domain over me and my identity within a foreign state and state of the Union if you use the false  
14 reports submitted to you to effect any commercial purpose.
- 15 9. Any identifying numbers you have associated with my name or address are untrustworthy because a product of duress  
16 and ignorance on the part of the submitter of any information returns in your possession.

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

26 I remind you that I as a private person NOT engaged in “public office” cannot lawfully possess or use public property such  
27 as a government identifying number or “Social Security Card” for a private purpose without unlawfully impersonating a  
28 public officer in violation of [18 U.S.C. §912](#) and embezzlement in violation of [18 U.S.C. §641](#). I DO NOT consent to donate  
29 any of my private property to a “public office” or a “public use” in order to render the use of said number or card lawful. By  
30 involuntarily associating me with a government issued number, you are therefore exercising eminent domain over all private  
31 property and labor so associated and engaging in an act of theft, because no compensation or consideration was rendered in  
32 satisfaction of the Fifth Amendment takings clause, nor do I consent to receive compensation or benefit of any kind from the  
33 government.

34 For further details on why use of government identifying numbers identified in 26 U.S.C. §6109 in my case would be  
35 fraudulent, criminal, and unlawful, see and rebut the following within 30 days or forever be estopped from later challenging  
36 it:

- 37 1. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205  
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 2. *Why You Aren’t Eligible for Social Security*, Form #06.001  
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 3. *Resignation of Compelled Social Security Trustee*, Form #06.002. This form was sent to you certified mail and you  
42 didn’t rebut it and therefore agree you are in violation of the law to allow me to participate in Social Security  
43 <http://sedm.org/Forms/FormIndex.htm>

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

<sup>2</sup> Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

<sup>3</sup> Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

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

1 4. About SSNs and TINs on Government Forms and Correspondence, Form #05.012  
2 <http://sedm.org/Forms/FormIndex.htm>

3 **3 Surrender of all government franchises and “benefits”**

4 If you believe that I have received any “benefit” or compensation by partaking of a government franchise, please immediately  
5 and promptly:

- 6 1. Provide proof that you have the legal authority to offer or enforce federal franchises within a state of the Union. The  
7 U.S. Supreme Court says you DO NOT. That is why 31 U.S.C. §321(d) identifies income taxes literally as “gifts” to  
8 the U.S. government and why the definitions of “State” and “United States” do not expressly include any constitutional  
9 state of the Union and therefore purposefully EXCLUDE them per the rules of statutory construction:

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

16  
17 *“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and  
18 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses  
19 to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive  
20 power; and the same observation is applicable to every other power of Congress, to the exercise of which the  
21 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

22 *But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this  
23 commerce and trade Congress has **no power of regulation nor any direct control.** This power belongs  
24 **exclusively to the States. No interference by Congress with the business of citizens transacted within a State**  
25 **is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted**  
26 **to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power  
27 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is  
28 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,  
29 and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus  
30 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing  
31 subjects. **Congress cannot authorize [LICENSE, using Taxpayer Identification Number license numbers] a**  
32 **trade or business within a State in order to tax it.”**  
33 [*License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)* ]*

- 34 2. Provide legal evidence proving that I consensually maintained a legal domicile within the exclusive jurisdiction of the  
35 United States government on federal territory such that I was subject to “acts of Congress”. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

- 36 3. Provide proof that I consented in writing to your franchise, which is a requirement of the legal notice that I sent to both  
37 the IRS Commissioner and the Secretary of State in both the State I am temporarily in and the United States as  
38 indicated below. Without written consent, I cannot be a “person” within your private law franchise:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>

- 39 4. Explain why you either refuse to process or disregard the legal notice I sent you terminating any presumption of  
40 eligibility for any federal benefit as indicated below. This notice contained forms and procedures approved by SSA to  
41 terminate participation, including fraudulent or unlawful participation. The SSA Form SS-5 is fraudulent now that I  
42 know the truth, but it was not necessarily fraudulent at the time it was unknowingly submitted:

Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>

- 43 5. Provide the forms and procedures for terminating participation or eligibility for any and all government benefits to  
44 which you believe I might be eligible.  
45 6. Permanently terminate any alleged eligibility to receive any and all government “benefit”.  
46 7. Specifically identify the consideration, “benefit”, or compensation and its monetary value so that I may restore public  
47 property back to its rightful owner and regain my status as an entirely PRIVATE and not PUBLIC entity beyond the

jurisdiction of the government. Note that the term “benefit” has the meaning that I and not YOU intend, because I am the customer and you are the service provider. In my vocabulary, the term “benefit” means a contractual right to claim something that I can enforce in a court of law that is not a franchise court. Most of what people call “benefits” do not meet my definition of “benefit” because those who falsely believe they are entitled to them, in fact, have no legally enforceable right to them cognizable in any court that is not a franchise court and not an administrative board or agency:

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

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

The reason I insist on the above is that:

1. I am not eligible for the main “benefit” that most people falsely believe they are entitled to, which are the following, because all of these “benefits” require the subject to hold a public office in the U.S. government that is called a “trade or business”. I do not hold such a “public office” and therefore am not engaged in the “trade or business” franchise as defined in 26 U.S.C. §7701(a)(26). Furthermore, it is a CRIME to impersonate a “public officer” within the United States government and I don’t want to be a criminal.
  - 1.1. A reduced rate of tax as described in 26 U.S.C. §1.
  - 1.2. Earned income credits as described in 26 U.S.C. §32.
  - 1.3. Any kind of deductions as described in 26 U.S.C. §162.Those who have no earnings connected to the “trade or business” excise taxable franchise and who receive no payments from “sources within the United States”, meaning within the U.S. government, cannot have a tax liability pursuant to 26 U.S.C. §871 and therefore do not need any of the above so-called “benefits”. It would furthermore be FRAUD to call such things “benefits” for people who can’t lawfully use them.
2. I am not eligible and never have been eligible for any government benefit. You can only lawfully offer such benefits to persons domiciled in the “United States” who are therefore “citizens” and “residents” of the “United States” as statutorily and not constitutionally defined and I have never been either of these groups as required by 20 C.F.R. §422.104. If you disagree, please rebut the following within 30 days or you agree:

Why You Aren’t Eligible for Social Security, Form #06.001  
<http://sedm.org/Forms/FormIndex.htm>

3. I have notified you formally and officially and in writing to terminate any unlawful Social Security participation using forms and procedures approved by the Social Security Administration pursuant to the following:

Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>

4. The U.S. Supreme Court has said that anyone who accepts a government “benefit” surrenders their constitutional rights. It is not my intention to accept ANYTHING from you EVER, and especially not “benefits”:

*The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.*

[...]

**6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.**<sup>FN7</sup> *Great Falls Mfg. Co. v. Attorney General*, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; *St. Louis Malleable Casting Co. v. Prendergast Construction Co.*, 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

<sup>FN7</sup> Compare *Electric Co. v. Dow*, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.

[*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

1 The scam of abusing franchises to entrap and enslave people in a foreign jurisdiction is described in the following references,  
2 which you are encouraged to read the following:

- 3 1. Government Instituted Slavery Using Franchises, Form #05.030  
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 2. The Government "Benefits" Scam, Form #05.040  
6 <http://sedm.org/Forms/FormIndex.htm>

7 Your main job as the government is to keep what is PUBLIC separate from what is PRIVATE, and to not encourage or  
8 condone any effort to convert private property to a public use without express written consent and just and equivalent  
9 compensation, because doing otherwise would constitute conversion in criminal violation of [18 U.S.C. §654](#). When are you  
10 conscientiously and *proactively* going to do your job of helping prevent this kind of theft and fraud against my person  
11 instituted by the submitter of the false information returns described herein? Your omission in fixing this FRAUD makes  
12 you an accessory to and party to it.

13 I remind you that any so-called "benefit", property, or consideration you provide to me from the date of my birth throughout  
14 the remainder of my life shall be treated as a gift which incurs no obligation and no liability on my part for anything. The  
15 term "no obligation" implies that you may not enforce any federal law against me by virtue of receiving anything from you.  
16 This is a product of the fact that if I pay you money called a "tax" and I do so voluntarily, you treat it essentially as a  
17 nonrefundable gift that is unrecoverable. I am entitled to *equal* treatment for everything you provide to me or you are violating  
18 the requirement for equal protection and equal treatment that is the foundation of the United States Constitution.

19 **The principle that taxes voluntarily paid can not be recovered back is thoroughly established.** *It has been so*  
20 *declared in the following cases in the Supreme Court: United States v. New York & Cuba Mail Steamship Co.*  
21 *(200 U. S. 488, 493, 494); Chesebrough v. United States (192 U. S. 253); Little v. Bowers (134 U. S. 547, 554);*  
22 *Wright v. Blakeslee (101 U. S. 174, 178); Railroad Co. v. Commissioner (98 U. S. 541, 543); Lamborn v.*  
23 *County Commissioners (97 U. S. 181); Elliott v. Swartwout (10 Pet. 137). And there are numerous like cases*  
24 *in other Federal courts: Procter & Gamble Co. v. United States (281 Fed. 1014); Vaughan v. Riordan (280 Fed.*  
25 *742, 745); Beer v. Moffatt (192 Fed. 984, affirmed 209 Fed. 779); Newhall v. Jordan (160 Fed. 661); Christie*  
26 *Street Commission Co. v. United States (126 Fed. 991); Kentucky Bank v. Stone (88 Fed. 383); Corkie v.*  
27 *Maxwell (7 Fed. Cas. 3231).*

28 **And the rule of the Federal courts is not at all peculiar to them. It is the settled general rule of the State**  
29 **courts as well that no matter what may be the ground of the objection to the tax or assessment if it has been**  
30 **paid voluntarily and without compulsion it can not be recovered back in an action at law, unless there is**  
31 **some constitutional or statutory provision which gives to one so paying such a right notwithstanding the**  
32 **payment was made without compulsion.**--*Adams v. New Bedford (155 Mass. 317); McCue v. Monroe County*  
33 *(162 N.Y. 235); Taylor v. Philadelphia Board of Health (31 P. St. 73); Williams v. Merritt (152 Mich. 621);*  
34 *Gould v. Hennepin County (76 Minn. 379); Martin v. Kearney County (62 Minn. 538); Gar v. Hurd (92 Ills.*  
35 *315); Slimmer v. Chickasaw County (140 Iowa, 448); Warren v. San Francisco (150 Calif. 167); State v.*  
36 *Chicago & C. R. Co. (165 No. 597).*

37 *And it has been many times held, in the absence of a statute on the subject, that mere payment under protest*  
38 *does not save a payment from being voluntary, in the sense which forbids a recovery back of the tax paid, if it*  
39 *was not made under any duress, compulsion, or threats, or under the pressure of process immediately available*  
40 *for the forcible collection of the tax.--Dexter v. Boston (176 Mass. 247); Flower v. Lance (59 N.Y. 603);*  
41 *Williams v. Merritt (152 Mich. 621); Oakland Cemetery Association v. Ramsey County (98 Minn. 404); Robins*  
42 *v. Latham (134 No. 466); Whitbeck v. Minch (48 Ohio St. 210); Peebles v. Pittsburgh (101 Pa. St. 304);*  
43 *Montgomery v. Cowlitz County (14 Wash. 230); Cincinnati & C. R. Co. v. Hamilton County (120 Tenn. 1).*

44 **The principle that a tax or an assessment voluntarily paid can not be recovered back is an ancient one in the**  
45 **common law and is of general application. See Cooley on Taxation (vol. 2, 3d ed. p. 1495).** *That eminent*  
46 *authority also points out that every man is supposed to know the law, and if he voluntarily makes a payment*  
47 *which the law would not compel him to make he can not afterwards assign his ignorance of the law as a reason*  
48 *why the State should furnish him with legal remedies to recover it back. And he adds:*

49 *Especially is this the case when the officer receiving the money, who is chargeable with no more knowledge of*  
50 *the law than the party making payment, is not put on his guard by any warning or protest, and the money is*  
51 *over to the use of the public in apparent acquiescence in the justice of the exaction. Mistake of fact can scarcely*  
52 *exist in such a case except in connection with negligence; as the illegalities which render such a demand a*  
53 *nullity must appear from the records, and the taxpayer is just as much bound to inform himself what the records*  
54 *show, or do not show, as are the public authorities. The rule of law is a rule of sound public policy also; it is a*  
55 *rule of quiet as well as of good faith, and precludes the courts being occupied in undoing the arrangements of*  
56 *parties which they have voluntarily made, and into which they have not been drawn by fraud or accident, or by*  
57 *any excusable ignorance of their legal rights and liabilities.*

1 *But the question presented must be decided upon the language of section 252 hereinbefore set forth in this*  
2 *opinion. In the cases within the purview of the section the right of the taxpayer to so much of the tax as he has*  
3 *paid in excess of that properly due is not made to depend upon whether it was paid under protest. The nature*  
4 *of the section must be regarded, as in the case of the statute before the court in United States v. Hvoslef ([237](#)*  
5 *[U.S. 1](#), 12), and so regarded it negatives any intent that a protest should be necessary. In this case as in that*  
6 *the right of repayment is established by the express terms of the statute itself.*

7 *The section is intended to give the Commissioner of Internal Revenue power to credit or refund overpayments*  
8 *when no claim for a refund is filed by the taxpayer. Prior to that enactment the commissioner had no authority*  
9 *to credit or refund overpayments of taxes unless appeal was duly made to him in the manner prescribed by*  
10 *section 3220 of the Revised Statutes.*

11 *Section 252 of the act of 1918 has nothing whatever to do with the collector of internal revenue or with an*  
12 *action of him. The power or duty to make refunds under the section is vested not in the collector but in the*  
13 *Commissioner of Internal Revenue. The commissioner, prior to the enactment of section 252, had no authority*  
14 *to credit or refund overpayments of taxes unless appeal was duly made to him in the manner prescribed by*  
15 *section 3220 of the Revised Statutes, which read: "The Commissioner of Internal Revenue \* \* \* is authorized,*  
16 *on appeal to him made, to remit, refund, and pay back all taxes erroneously or illegally assessed or collected*  
17 *\* \* \*." And the appeal had to be made within two years after the cause of action accrued, as required by section*  
18 *3228.*

19 *That being the condition of the law Congress enacted section 252 of the act of 1918. The primary purpose of*  
20 *that enactment was to permit the commissioner of his own volition upon discovery of any overpayment to credit*  
21 *or refund the same notwithstanding the provision of section 3228 of the Revised Statutes, and to limit the time*  
22 *within which he could make such credit or refund to "five years from the date the return was made. The section*  
23 *does not in express terms purport to give the taxpayer a right to sue for the recovery of the excess in the tax*  
24 *paid. It simply defines the powers and duties of the commissioner in correcting overpayments which he finds*  
25 *have been made. It was intended to protect the commissioner in making refunds which ought to be made*  
26 *prescribed by section 3228 had expired. .*

27 *Taxes erroneously paid or illegally exacted may be recovered-*

28 *1. From the Commissioner of Internal Revenue under section 3220 of the Revised Statutes heretofore referred*  
29 *to.*

30 *2. Through an action at law brought against the United States. This is by virtue of the so-called Tucker Act*  
31 *(Judicial Code, sec. 24, par. 20, ch. 397, 24 Stat. 635).being held that a suit may be maintained directly against*  
32 *the United States for the recovery of taxes wrongfully assessed and collected.-Emery, Bird, Thayer, Realty Co.*  
33 *v. United States (198 Fed. 242, 249); Christie Street Commission Go. v. United States (136 Fed. 326).*

34 *3. Through an action against a collector who wrongfully exacted the tax and who may be sued for such money*  
35 *as he is not entitled to retain.--Smetanka v. Indiana Steel Co. ([257 U. S. 1](#)); Sage v. United States ([250 U. S.](#)*  
36 *[33](#)).*

37 *But in Elliott v. Swartwout (10 Pet. 137), the court held that the collector was not liable in an action to recover*  
38 *the excess duties mistakenly collected unless protest was made at the time of payment or notice was given to*  
39 *him not to pay the money over to the Treasury. The principle applied was the one applied to agents in private*  
40 *transactions- that a voluntary payment to an agent without notice of objection would not subject the agent to*  
41 *liability he having paid it over to his principal, but that payment with notice or with a protest might make the*  
42 *agent liable if in despite of the notice or protest he paid the money over to his principal. But after an act of*  
43 *Congress required collectors to pay over much moneys it has held that the personal liability was gone. - Cary*  
44 *v. Curtis (3 How. 236). But later statutes, as pointed out in Smetanka v. Indiana Steel Co., supra, recognize*  
45 *suits against collectors in such cases.*

46 *In our opinion section 252 of the act of 1918 was apparently designed to counteract the effect of section 3228*  
47 *of the Revised Statutes which limited refunds to a period of two years after the tax had been paid, and it relates*  
48 *to the matter of obtaining a credit or a refund from the commissioner. If it impliedly gives a cause of action,*  
49 *about which we are not now called upon to express an opinion, it is a cause of action against the United States.*  
50 *It does not confer a right to bring an action against the collector in cam in which no Liability otherwise existed.*

51 *Judgment affirmed.*  
52 *[[Treasury Decision 3445](#)]*

53 You are forewarned that Enclosure (8) of this document establishes a franchise which you the recipient as a private person  
54 agree and consent to be subject to by virtue of receiving, processing, or using any and all information about me for your  
55 benefit or that of the person you work for. Acceptance of that "benefit" shall indicate implied consent to my anti-franchise  
56 franchise contract.



CALIFORNIA CIVIL CODE  
DIVISION 3. OBLIGATIONS  
PART 2. CONTRACTS  
CHAPTER 3. CONSENT  
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

If you use said privileged information for any commercial purpose, then you agree to become personally and individually liable for all tax and penalty liabilities that accrue to me by virtue of either your actions or those of your employer in using the privileged information about me. The “information returns” that connect you personally to my franchise are all the correspondence you or your employer or business associates send to me in the future that disregards what was lawfully demanded in this letter. Don’t say I can’t do this, because that is EXACTLY how the tax system works:

1. Unsigned hearsay information returns submitted by ignorant third parties connect me unlawfully to your franchise and make me personally liable without my consent to participate. This is SLAVERY in violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment. Your franchise similarly uses unsigned third party information return reports (e.g. W-2, 1042-s, 1098, and 1099) to compel me without my consent to change my status from a “private man or woman” to a “public individual”/“public officer” who is surety for public debts and who is compelled to donate his/her private property to a public use. In effect, information returns are being UNLAWFULLY used as “federal election” forms that nominate me involuntarily into a “public office”/“trade or business” in criminal violation of 4 U.S.C. §72 and 18 U.S.C. §912.
2. My franchise similarly uses your own correspondence as an information return and forces you to change from a “public individual” to a “private individual” who surrenders official, judicial, and sovereign immunity, who is personally liable to me, and who agrees to assume personal liability for all tax and penalty liability that uses any and all privileged information and communication to or from me as the basis for assessment. My franchise is an anti-franchise franchise.
3. The Fourth Amendment recognizes and protects our right to privacy. Black’s Law Dictionary defines all “rights” as “property”. The essence of this right is control over the information about oneself, and therefore all such information becomes “property” or the right itself is meaningless.

*Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, **an aggregate of rights which are guaranteed and protected by the government.** *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. **The term is said to extend to every species of valuable right and interest.** More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man’s courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one’s property rights by actionable wrong.** *Labberton v. General Cas. Co. of America*, 53 Wash.2d 180, 332 P.2d. 250, 252. 254.*

*Property embraces everything which is or may be the subject of ownership, whether a legal ownership. or whether beneficial, or a private ownership. *Davis v. Davis. TexCiv-App.*, 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752.*

*Property, within constitutional protection, denotes group of rights inhering in citizen’s relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439. 370 P.2d. 694. 697.*

*Goodwill is property, *Howell v. Bowden, TexCiv. App.*. 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, *Harris v. Harris*, 83 N.M. 441,493 P.2d. 407, 408.*

*Criminal code. “Property” means anything of value. including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.*

4. Your Social Security Number is identified as “property” within the meaning of 20 C.F.R. §422.103(d). Therefore information about me is similarly my “property” subject to my exclusive use and control. The whole notion of “property” implies the right to exclude the use and enjoyment of it by others.

You are depriving me of equal protection and equal treatment if I can't do the same thing as you are doing by establishing the same type of anti-franchise franchise as you do. Otherwise, you are creating a Title of Nobility and engaging in a conspiracy to destroy my constitutional rights.

#### **4 My citizenship, domicile, and tax status**

My citizenship, domicile, and tax status is that documented in Enclosure (1) attached. This status applies THROUGHOUT my lifetime, and not just at this time.

My tax status and withholding status is that documented in Enclosure (8) for ALL TAX YEARS THROUHOUT MY LIFE.

This submission supersedes and is controlling over every other documentation you might have about my status or tax withholding, because everything else in your possession is most likely knowingly false because submitted under duress as indicated in section 9 later.

#### **5 Why Form W-2 reports are incorrect and erroneous**

The W-2 reports you have received from ignorant third parties who are violating the law are incorrect. Corrected W-2 Forms are therefore included as Enclosure (2) are provided because (check all that apply):

I did not have a voluntary withholding agreement, IRS Form W-4, in place with my private employer which would allow my earnings to be classified as “wages” under [26 C.F.R. §31.3401\(a\)-3\(a\)](#). Only “wages” as legally defined and NOT as generally understood may be reported on a W-2 form.

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

*(a) In general. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3).*

My private, non-federal employer is not required to deduct or withhold any of my earnings. See:

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

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



I was coerced under duress to submit the withholding agreement, IRS Form W-4, that was in place during the reporting period. This duress was instituted illegally and my employment or prospective employment was threatened if I did not complete and submit the form, even though I did not want to and even though I explained that he has no lawful authority to coerce me to do so, nor any obligation to deduct or withhold:

*“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.<sup>5</sup> Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,<sup>6</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>7</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>8</sup>”*  
*[American Jurisprudence 2d, Duress, §21 (1999)]*



I do not have any earnings connected with a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as a “the functions of a public office”, from sources in the statutory but not constitutional “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) as federal territory not within the limits of any constitutional state of the Union. All of my earnings originate outside the “United States”. See and rebut Enclosure (6) if you disagree:

*Title 26: Internal Revenue*  
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
[Subpart E—Collection of Income Tax at Source](#)  
[§ 31.3401\(a\)\(6\)-1 Remuneration for services of nonresident alien individuals.](#)

(a) *In general.*

*All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).*

(b) **Remuneration for services performed outside the United States.**

**Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted from wages and hence is not subject to withholding.**

See also [26 U.S.C. §864\(c\)\(1\)\(B\)](#) for further details.



My private, non-federal employer is NOT an “employer” under [26 U.S.C. §3401\(d\)](#), which is defined as a person with “employees”, because I am not an “employee”, which is defined in [26 C.F.R. §31.3401\(c\)-1](#) as a person who works for or is an instrumentality of the federal government as a “public officer”. The only thing that the word “employee” can imply is a person engaged in a “trade or business” as defined in [26 U.S.C. §7701\(a\)\(26\)](#), which is “the functions of a public office”, because according to [26 U.S.C. §6041\(a\)](#), W-2 forms may only be filed for earnings exceeding \$600 that are connected with a “trade or business”. I am NOT engaged in a “trade or business”.

<sup>5</sup> *Brown v Pierce*, 74 US 205, 7 Wall 205, 19 L Ed 134.

<sup>6</sup> *Barnette v Wells Fargo Nevada Natl. Bank*, 270 US 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v Gershman*, 30 Misc 2d 442, 215 NYS2d 144; *Glennay v Crane (Tex Civ App Houston (1st Dist))* 352 S.W.2d. 773, writ ref n r e (May 16, 1962); *Carroll v Fetty*, 121 W Va 215, 2 SE2d 521, cert den 308 US 571, 84 L Ed 479, 60 S Ct 85.

<sup>7</sup> *Faske v Gershman*, 30 Misc 2d 442, 215 NYS2d 144; *Heider v Unicume*, 142 Or. 416, 20 P.2d. 384; *Glennay v Crane (Tex Civ App Houston (1st Dist))* 352 S.W.2d. 773, writ ref n r e (May 16, 1962).

<sup>8</sup> *Restatement 2d, Contracts § 174*, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 Consistent with the above, a corrected IRS form W-2C is provided in Enclosure (2). If there is some IRS form OTHER than  
2 IRS Form 4852 that can be used to correct the false information return, then please specify. DO NOT suggest IRS Form  
3 4852 because:

- 4 1. The IRS form 4852 is a “taxpayer” form. The only form you can penalize people for using are those that pertain to  
5 franchisees called “taxpayers” who therefore forfeited their constitutional rights.
- 6 2. The IRS Mission statement, IRM 1.1.1.1 says you can only help “taxpayers”, which means you can only make forms for  
7 “taxpayers” and not “nontaxpayers”.
- 8 3. IRS provides no forms for use by “nontaxpayers” who are the target of illegal IRS enforcement and criminally false  
9 information returns such as myself.
- 10 4. I have no interest in filing a tax return and the Form 4852 says it is only for use by “taxpayers” who are filing IRS Form  
11 1040 and not 1040NR.
- 12 5. It is a criminal offense to impersonate a “public officer” engaged in the “trade or business”/“public officer” franchise by  
13 filing any IRS form for use only by “taxpayers”. See 18 U.S.C. §912.

14 If you want to argue about whether I am an statutory “employer” qualified to submit IRS Form W-2C, keep in mind that the  
15 only people who can be “employers” pursuant to 26 U.S.C. §3401(d) are those with “employees”. The term “employee” is  
16 then defined in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 as a federal officer, employee, or instrumentality and does  
17 NOT include private persons such as myself. I DO NOT consent to act as a “public officer” of the government or to condone  
18 or allow others to misrepresent my status by filing false information returns against me.

19 Therefore, the PRIVATE EMPLOYER entity who unlawfully submitted the original false IRS Form W-2 is not a federal  
20 “employer”, instrumentality or agency that has government workers or “employees” and is therefore not qualified to lawfully  
21 submit the IRS Form W-2 either. They also are nowhere within any federal statute authorized to become “public employers”  
22 either, regardless of whether they have an EIN or not. If you disagree, provide the statute and implementing regulation that  
23 authorizes them to do so. Otherwise, you are an accessory to those who are criminally impersonating a public entity in  
24 criminal violation of 18 U.S.C. §912.

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

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

31 If you are going to aid and abet private employers to impersonate “public officers” within the government in criminal violation  
32 of 18 U.S.C. §912 and 18 U.S.C. §§201, 210, and 211 and bend the rules so as to treat them unlawfully as “public employers”  
33 in order to pad your pockets and recruit more unwilling “taxpayer” slaves, then you have to be equally accommodating for  
34 me or you are denying me equal protection of the law. If you are going to allow entities such as PRIVATE employers not  
35 lawfully engaged in a “public office” within the government to submit false statements and violate criminal statutes found at  
36 26 U.S.C. §§7206 and 7207 in relation to me, then the least you can do is also allow those adversely affected by these criminal  
37 activities sanctioned by you to correct the false reports WITHOUT having to file a tax return and attach an IRS Form 4852  
38 in order to prevent their life, liberty, or property to be imperiled. To do otherwise would constitute a conspiracy against  
39 Constitutionally guaranteed rights. You cannot use “selective enforcement” to in effect reward those committing a crime  
40 such as private employers, and then turn around and use the fruit of the crime to enslave innocent persons and force them to  
41 connect their private property to a “public office” and a “public use”. This would violate the fruit of the poisonous tree  
42 doctrine and the following:

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

46  
47 *“In Calder v. Bull, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal***  
48 ***and State legislatures could not do without exceeding their authority, and among them he mentioned** a law*  
49 *which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]*  
50 *contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of*  
51 *citizens; a law that made a man judge in his own case; and **a law that took the property from A [the worker],***  
52 ***and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against***  
53 ***all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it***

1 cannot be presumed that they have done it. They may command what is right and prohibit what is wrong;  
2 but they cannot change innocence into guilt for “nontaxpayers” into “taxpayers”], or punish innocence  
3 [being a “nontaxpayer”] as a crime, or violate the right of an antecedent lawful private [employment]  
4 contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a  
5 Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained,  
6 would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.’ 3  
7 Dall. 388.”  
8 [*Sinking Fund Cases, 99 U.S. 700 (1878)*]

## 9 **6 Why Form 1042-S reports are incorrect and erroneous**

10 Corrected IRS Form 1042’s are included as Enclosure (3) and are provided because I am not engaged in a “trade or business”,  
11 which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. I do not now and never have held a “public  
12 office” in the United States government, nor do I consent to be treated as though I do. Below is what the IRS publications  
13 say about the requirements for using IRS Form 1042-S:

### 14 **Who Must File**

15 *Every withholding agent (defined on page 2) must file an information return on Form 1042-S to report amounts*  
16 *paid during the preceding calendar year that are described under Amounts Subject to Reporting on Form 1042-*  
17 *S on page 4. **However, withholding agents who are individuals are not required to report a payment on Form***  
18 ***1042-S if they are not making the payment as part of their trade or business and no withholding is required***  
19 ***to be made on the payment.***  
20 [*IRS Form 1042-S Instructions, Year 2006, p. 2*]

21 The 1042-S form deals only with income from what it calls “U.S. sources”. The term “U.S.” as used in the phrase “U.S.  
22 sources” is defined as follows:

23 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [*Internal Revenue Code*]  
24 [Sec. 7701. - Definitions](#)

25 (a)(9) *United States*

26 *The term “United States” when used in a geographical sense includes only the [States](#) and the District of*  
27 *Columbia.*

28 (a)(10): *State*

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

31 [26 U.S.C. §864\(c\)\(3\)](#) says that all items from within the “United States” as defined above is “presumed” to be connected to  
32 a “trade or business”. Since I do not work or maintain a domicile in the above “United States” and do not hold “public  
33 office”, then nothing I earn is “effectively connected with a trade or business” as defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the  
34 functions of a public office”. There is no other place in the Internal Revenue Code that would expand on these definitions of  
35 a “trade or business” or “United States” and therefore, they are ALL inclusive:

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

43 *“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v.**  
44 *Franklin, [439 U.S. 379](#), 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed*  
45 *in other legislation, has no pejorative connotation.{19} **As judges, it is our duty to [481 U.S. 485] construe***  
46 **legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who**  
47 **has not even read it.**”  
48 [*Meese v. Keene, 481 U.S. 465, 484 (1987)*]

49 *“**When a statute includes an explicit definition, we must follow that definition, even if it varies from that***  
50 **term’s ordinary meaning.** *Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory*  
51 *definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin, 439 U.S. at 392-393, n.**  
52 *10 (“As a rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated”);*

1 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.  
2 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §  
3 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at  
4 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include  
5 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the  
6 contrary."  
7 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

8 The Internal Revenue Code Subtitle A is therefore a municipal tax for the government of the District of Columbia that applies  
9 mainly to "public officials" serving in and domiciled within the District of Columbia, and not any state of the Union. This  
10 was confirmed by the U.S. Supreme Court, which said on the above subject of the Internal Revenue Code, which is  
11 "legislation", the following:

12 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247  
13 U.S. 251, 275 , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of  
14 the internal affairs of the states; and emphatically not with regard to legislation [the I.R.C. qualifies as  
15 "legislation" under this ruling..]"  
16 [*Carter v. Carter Coal Co.*, 298 U.S. 238 (1936)]  
17

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

## 24 **7 Why Form 1098 reports are incorrect and erroneous**

25 The recipient of your collection notice is a nonresident alien as defined under 26 U.S.C. §7701(b)(1)(B). He/she is a  
26 "national" but not a "citizen" pursuant to federal law, as defined in the following pamphlet:

27 Why You are a "national" or "state national" and not a "U.S. citizen", Form #05.006  
28 <http://sedm.org/Forms/FormIndex.htm>

29 If you disagree with this conclusion, please rebut the contents of the above document or be forever estopped from challenging  
30 it in the future. The IRS Form 1098 instructions say the following about 1098 reporting on nonresident aliens:

### 31 **Nonresident Alien Interest Payer Governmental unit.**

32 *You must file Form 1098 to report interest paid by a nonresident alien only if all or part of the*  
33 *security for the mortgage is real property located in the United States. Report the interest based*  
34 *on the following:*

- 35 • *If the interest is paid within the United States, you must request from the payer the*  
36 *applicable Form W-8 (withholding certificate) as described in Regulations section 1.1441-*  
37 *1(e)(1).*
- 38 • *If the interest is paid outside the United States, you must satisfy the documentary evidence*  
39 *standard described in Regulations section 1.6049-5(c).*

[IRS Form 1098 Instructions, p. 2]

40 Note that it says that the form may **NOT** be filed against nonresident aliens for interest paid against real property that it  
41 located *outside* the statutory but not constitutional "United States", which is legally defined in 26 U.S.C. §7701(a)(9) and  
42 (a)(10) and 4 U.S.C. §110(d) as federal territory not within the limits of any constitutional state of the Union. This is the  
43 circumstance that most persons domiciled in states of the Union fall under, for instance. The only way therefore that real  
44 property located within a state of the Union may lawfully be considered to be in the District of Columbia ("United States")  
45 is if the owner makes a *voluntary election* to treat it as such in order to procure financial "privileges" and "benefits" connected  
46 with "trade or business" deductions on an IRS Form 1040 pursuant to 26 U.S.C. §162. That election is authorized by 26  
47 U.S.C. §871(d) and it can only be taken for the period in question if the owner files an IRS Forms 1040 or 1040NR, which I  
48 have not filed and do NOT intend to file because I am a "nontaxpayer" and a "nonfiler". I not only have not made this  
49 election for the time period in question, but have already notified the Secretary of the Treasury by mail pursuant to 26 C.F.R.  
50 §1.871-10 that I want any records of such an election to be permanently removed from their databases and 5 U.S.C. §552a(b)  
51 says they MUST do so if they don't have my consent to maintain such records.

**NOTE:** It is a FRAUD upon me, constitutes involuntary servitude and constitutes creating FRAUDULENT securities to produce either an assessment or lien or any other kind of security interest against me or my real or personal property based on such a HEARSAY report that is not signed and is inadmissible as evidence pursuant to Federal Rule of Evidence 802. If you pursue such an action, you will be held PERSONALLY LIABLE for a tort and a criminal act.

Consequently, the IRS Form 1098 filed against the name on your notice was submitted untruthfully, unlawfully, inconsistent with the instructions, and incorrectly because the person to whom it refers:

1. Is a “nonresident alien”.
2. Has no real property located within the “United States”, which means “District of Columbia”.
3. Is not engaged in a “trade or business” which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
4. Has not made an election to treat said real property as being located within the United States pursuant to 26 U.S.C. §871(d).
5. Has removed any association of said real property from the United States by filing a notice with the Secretary of the Treasury pursuant to 26 C.F.R. §1.871-10.
6. Has repeatedly warned the mortgage company that they should discontinue filing these FALSE reports and they refuse to obey the law on this matter, making their conduct FRAUDULENT and making them CRIMINALLY LIABLE for filing of false returns pursuant to 26 U.S.C. §7207. I ask that you criminally prosecute them for continuing to violate the law on this matter.

The IRS Form 1098 itself, however, provides a method for correcting itself, because it has a “CORRECTED” block at the top. I have attached a corrected version of this form for your benefit.

The recipient of your notice further reminds you that:

1. “presumptions” are not evidence or a substitute for evidence under the rules of evidence.

*American Jurisprudence 2d  
Evidence, §181*

*A presumption is neither evidence nor a substitute for evidence.<sup>9</sup> Properly used, the term “presumption” is a rule of law directing that if a party proves certain facts (the “basic facts”) at a trial or hearing, the factfinder must also accept an additional fact (the “presumed fact”) as proven unless sufficient evidence is introduced tending to rebut the presumed fact.<sup>10</sup> In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.<sup>11</sup>*

*The underlying purpose and impact of a presumption is to affect the burden of going forward.<sup>12</sup> Depending upon a variety of factors, a presumption may shift the burden of production as to the presumed fact, or may shift both the burden of production and the burden of persuasion.*

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<sup>9</sup> *Levasseur v Field* (Me) 332 A2d 765; *Hinds v John Hancock Mut. Life Ins. Co.*, 155 Me 349, 155 A2d 721, 85 ALR2d 703 (superseded by statute on other grounds as stated in *Poitras v R. E. Glidden Body Shop, Inc.* (Me) 430 A2d 1113); *Connizzo v General American Life Ins. Co.* (Mo App) 520 S.W.2d. 661.

<sup>10</sup> Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. *County Court of Ulster County v Allen*, 442 US 140, 60 L Ed 2d 777, 99 S Ct 2213.

<sup>11</sup> *Legille v Dann*, 178 US App DC 78, 544 F.2d. 1, 191 USPQ 529; *Murray v Montgomery Ward Life Ins. Co.*, 196 Colo 225, 584 P.2d. 78; *Re Estate of Borom* (Ind App) 562 NE2d 772; *Manchester v Dugan* (Me) 247 A2d 827; *Ferdinand v Agricultural Ins. Co.*, 22 NJ 482, 126 A2d 323, 62 ALR2d 1179; *Smith v Bohlen*, 95 NC App 347, 382 SE2d 812, affd 328 NC 564, 402 SE2d 380; *Larmay v Van Etten*, 129 Vt 368, 278 A2d 736; *Martin v Phillips*, 235 Va 523, 369 SE2d 397.

<sup>12</sup> FRE Rule 301.

1                   A few states have codified some of the more common presumptions in their evidence codes.<sup>13</sup> Often a statute  
2                   will provide that a fact or group of facts is prima facie evidence of another fact.<sup>14</sup> Courts frequently recognize  
3                   this principle in the absence of an explicit legislative directive.<sup>15</sup>

- 4     2. The only basis for an action that might prejudice Constitutional rights is court-admissible evidence that is not hearsay  
5     or “presumption”. The federal and state rules of evidence forbid hearsay evidence from being used to prejudice the  
6     rights of the accused. See, for instance, Federal Rule of Evidence 802.
- 7     3. The IRS Form 1098 is not signed, and therefore amounts to hearsay evidence. All evidence that is admissible must be  
8     signed under penalty of perjury by someone with personal knowledge in order to be admissible or in order to form the  
9     basis for a state action which injures constitutional rights. The submitter of all information returns you received DOES  
10    NOT have personal knowledge of my circumstances.
- 11    4. You may not lawfully make any “presumption” about receipt of “gross income” against a party protected by the Bill of  
12    Rights, such as the recipient of your collection notice without supporting, non-hearsay evidence that confirms the  
13    presumption. To do otherwise would violate the Constitution and cause you to perjure your oath as a “public  
14    employee” or “public officer” to “support and defend it”. For further supporting evidence, see the free pamphlet:

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

## 15    8    Why Form 1099 reports are incorrect and erroneous

16    Corrected form 1099’s are included as Enclosure (5) and are provided because I am not engaged in a “trade or business”,  
17    which is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public office”. I do not now and never have held a “public  
18    office” in the United States government, nor do I consent to be treated as though I do. Below is what the IRS publications  
19    say about the requirements for using IRS Form 1099:

20                   [IRS Form 1099-MISC Instructions, 2005, p. 1](#)

21                   *“Trade or business reporting only. Report on Form 1099-MISC only when payments are made in the course  
22                   of your trade or business. Personal payments are not reportable. You are engaged in a trade or business if  
23                   you operate for gain or profit. However, nonprofit organizations are considered to be engaged in a trade or  
24                   business and are subject to these reporting requirements. Nonprofit organizations subject to these reporting  
25                   requirements include trusts of qualified pension or profit-sharing plans of employers, certain organizations  
26                   exempt from tax under section 501(c) or (d), and farmers’ cooperatives that are exempt from tax under section  
27                   521. Payments by federal, state, or local government agencies are also reportable.”*  
28                   [<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm1099Inst.pdf> ]

30                   [IRS Publication 583 entitled Starting a Business and Keeping Records, Rev. May 2002, p. 8](#)

31                   *“Form 1099-MISC. Use Form 1099-MISC, Miscellaneous Income, to report certain payments you make in  
32                   your trade or business. These payments include the following...”*  
33                   [*SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub583.pdf> ]*

## 34    9    Affidavit of Duress

35    This section summarizes the content of a much larger version of it found at the following address, which is hereby  
36    incorporated by reference:

*Affidavit of Duress: Illegal Tax Enforcement by De Facto Public Officers*, Form #02.005  
<http://sedm.org/Forms/FormIndex.htm>

37    A past failure to deny means the government agrees with EVERYTHING contained herein and thereby not only admits the  
38    existence of said criminal activity, but furthermore is a party to it based on its refusal to investigate and prosecute the  
39    perpetrators of it in violation of 18 U.S.C. §3 and 18 U.S.C. §4.

<sup>13</sup> California Evidence Code §§ 621 et seq.; Hawaii Rules of Evidence, Rules 303, 304; Oregon Evidence Code, Rule 311.

<sup>14</sup> California Evidence Code § 602; Alaska Rule of Evidence, Rule 301(b); Hawaii Rule of Evidence, Rule 305; Maine Rule of Evidence, Rule 301(b); Oregon Rule of Evidence, Rule 311(2); Vermont Rule of Evidence, Rule 301(b); Wisconsin Rule of Evidence, Rule 301.

<sup>15</sup> American Casualty Co. v Costello, 174 Mich App 1, 435 NW2d 760; Glover v Henry (Tex App Eastland) 749 S.W.2d. 502.



1 I hereby declare that I am under unlawful, unconstitutional, and illegal duress on the part of the Internal Revenue Service  
2 because of the following facts:

- 3 1. I have been threatened by private parties who I do business with to either be denied service, being fired, or being  
4 denied employment unless I:
  - 5 1.1. Use identifying numbers that are NOT mine, and which I am not eligible for.
  - 6 1.2. Fraudulently misuse government identifying numbers. 26 C.F.R. §301.6109-1 identifies cases where use of  
7 identifying numbers are mandatory, and the only cases are where:
    - 8 1.2.1. One is a statutory “U.S. citizen” or “U.S. resident”, both of which are public offices in the U.S. government  
9 and statutory franchisees
    - 10 1.2.2. A nonresident alien individuals who are engaged in a “trade or business”.
- 11 Therefore, ALL THREE instances described in this regulation where a number is required have in common that  
12 they are public offices in the government and I AM NOT and do not consent to act in such a capacity.
- 13 1.3. Complete government tax forms in a way that I know are false, fraudulent, and perjurious.  
14 Hence, if I told the truth on the CORRECT government forms or submitted my own created forms that told the truth  
15 unambiguously, I would be unable to support myself or function commercially. I am therefore unlawfully compelled  
16 by either the de facto government or its voluntary officers to commit perjury under penalty of perjury and misrepresent  
17 my status as being entirely inconsistent with either the law or my true status. I am therefore a victim of criminal  
18 witness tampering (18 U.S.C. §1512) and blackmail and the ONLY party who can remedy this is the government,  
19 because if I do it, I might get fired. All tax withholding forms I might have submitted with any private third party are  
20 therefore suspect and are superseded by this submission for ALL tax years. It is therefore my DUTY to inform you  
21 that if inaccuracies or inconsistencies are found, they are the product of duress and ALL of the private parties I do  
22 business with are the source of the duress and therefore the defendant in any civil or criminal action involving  
23 information that is inconsistent with this submission and all attachments provided.

24 2. The IRS:

- 25 2.1. Refuses to accept or condone the forms I present.
- 26 2.2. Refuses to allow me to complete the forms in a way that would make them completely accurate.
- 27 2.3. Penalizes me for filling them out accurately.
- 28 2.4. Penalizes me for submitting forms that I create which tell the WHOLE and accurate truth.
- 29 2.5. Advises others to not accept accurate forms and threatens them if they accept them.
- 30 2.6. Refuses to accept MANDATORY attachments I provide with their forms in order to render the forms accurate.
- 31 2.7. Refuses to provide a “nontaxpayer” check box on their forms or to change the status of any numbers I use to that  
32 of a “NONTAXPAYER identification number”. Hence, I am compelled to fraudulently admit that I am a  
33 statutory “taxpayer” and a public officer in the U.S. government by even USING a “TAXPAYER identification  
34 number”.

35 Therefore, I have been repeatedly, unlawfully, and criminally compelled under either civil penalty or threat of civil  
36 penalty to complete government forms that I know contain knowingly false, misleading, and fraudulent information,  
37 thus making me a victim of criminal witness tampering in violation of 18 U.S.C. §1512. All perjury statements  
38 constitute “testimony of a witness”, and if the witness is threatened or penalized to render testimony in any particular  
39 way, the testimony becomes inadmissible as evidence of a liability AND makes the institutor of the duress criminally  
40 liable. Hence, this submission SUPERSEDES and is controlling over every other type of tax correspondence, because  
41 NOT submitted under duress either directly from the IRS, or indirectly by an employer or financial institution through  
42 denial of service or employment. In the presence of such duress, ALL my acts become those of the source of the  
43 duress and not mine. Hence, if I send you a Form 56 indicating that the number associated with me is the  
44 Commissioner of the IRS, it is because HIS OMISSIONS in preventing the violations of law documented herein make  
45 me a victim of unlawful duress and make him rather than me the REAL party in interest as the duressor.

- 46 3. The IRS is NOT part of the de jure U.S. government and is misrepresenting its status as a government agency or  
47 bureau. This is FRAUD. See:

*Origins and Authority of the Internal Revenue Service*, Form #05.005

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

- 48 4. The IRS and the U.S. government continue to distribute knowingly false propaganda to the public intended to deceive  
49 them about what the law requires, and the nature of their tax liability, and to even penalize people for not obeying it,  
50 and yet their own website says that you cannot trust anything they write or publish. They have already been provided  
51 corrected versions of these publications and yet REFUSE to correct them, to explain why they are wrong, or to even  
52 take legal responsibility for the accuracy of such deceptive and fraudulent propaganda. It is completely hypocritical for  
53 the IRS to penalize us for not obeying their propaganda, and at the same time to refuse to even sign such propaganda  
54 under penalty of perjury like we do with our tax returns and thereby to take legal responsibility for its accuracy. See:  
55 4.1. *Flawed Tax Arguments to Avoid*, Form #08.004

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

4.2. Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005

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

4.3. Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006

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

Based on the scurrilous abuse of LIES and propaganda and presumption, what the IRS administers essentially is public policy that LOOKS like law, but is really just a private law franchise and a state sponsored religion. The nature of that state sponsored religion, established in violation of the First Amendment, is exhaustively described in:

Socialism: The New American Civil Religion, Form #05.016

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

5. The IRS and the federal courts routinely engage in unconstitutional and prejudicial presumptions about my status as a “taxpayer” that represent a violation of due process of law, THEFT, and eminent domain over otherwise private property. Hence, they are engaging in THEFT BY PRESUMPTION and this presumption is acting as the equivalent of religious faith that is the foundation of their civil religion of socialism. “Belief” in a religious context is, after all, an inference about something that is either not supported by legal evidence or is not required to be supported by legal evidence. Presumption is being used as a substitute for religious faith, and judges have become priests who recruit new parishoners to the church of socialism by PRESUMING that EVERYONE is public officers within their church lawfully engaged in the “trade or business”/public officer kickback program and franchise. All the parishoners of this church are, in fact, public officers and the church worships SATAN rather than God, because it disregards the requirement for consent that is the foundation of all de jure, JUST government according to the Declaration of Independence. 28 U.S.C. 2201(a) forbids courts from declaring you a “taxpayer” and yet, through deceit and presumption, they do indirectly what they are forbidden from doing directly. See:

5.1. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

5.2. Requirement for Consent, Form #05.003

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

6. Government workers such as judges and DOJ personnel are illegally and unconstitutionally imputing the “force of law” to that which is only in reality nothing more than an unconstitutional statutory presumption. The entire Internal Revenue Code is identified in 1 U.S.C. §204 as “prima facie evidence” which means it is nothing more than a huge statutory presumption. All presumptions that prejudice constitutional rights are impermissible and do not and cannot have the “force of law”.

*This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S. Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S. Ct. 215.*

*'It is apparent,' this court said in the Bailey Case ( 219 U.S. 239, 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'*

*"If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law."  
[Heiner v. Donnan, 285 U.S. 312 (1932) ]*

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

***“Prima facie evidence.** Evidence good and sufficient on its face. Such evidence as, in the judgment of the law, is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted, is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.*

*That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence*

1 which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support  
2 which it is introduced. **An inference or presumption of law, affirmative or negative of a fact, in the absence**  
3 **of proof, or until proof can be obtained or produced to overcome the inference.** See also Presumptive  
4 evidence.”  
5 [Black’s Law Dictionary, Sixth Edition, p. 1190]

6 The only way that ANYTHING can acquire the “force of law” is consent, and I do not and never have given either my  
7 express or tacit consent.

8 *Consensus facit legem.*  
9 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*  
10 [Bouvier’s Maxims of Law, 1856;  
11 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

12 The ONLY form that consent can or may take is IN WRITING per the Legal Notice of Change in Domicile/Citizenship  
13 and Divorce from the United States which I sent you certified mail. Judges are playing what I call the “hide the consent”  
14 game so that they don’t have to admit that our entire system of law is based on “consent of the governed” as the  
15 Declaration of Independence indicates. Nor are they respecting or protecting the right to NOT consent or NOT contract  
16 with the government under the BOGUS “trade or business” franchise SCAM. Hence, they are a protection racket and a  
17 predator, rather than a protector of my individual rights. For details on this HUGE scam, see:

18 6.1. *Reasonable Belief About Income Tax Liability*, Form #05.007

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

20 6.2. *Requirement for Consent*, Form #05.003, Sections 8.6 and 9.6

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

22 7. The federal courts refuse to enforce the same burden upon the government that they enforce when others sue the  
23 government. This is a violation of equal protection of the law that is the foundation of the United States Constitution.

24 7.1. Whenever I sue the government, I have to produce a statutory, WRITTEN evidence of consent by the government  
25 to be sued.

26 7.2. The U.S. Supreme Court has repeatedly held that the U.S. Government is a government of DELEGATED powers.  
27 The people cannot delegate that which they individually do not also possess. Hence, the government needs MY  
28 written consent to be sued or to be liable under one of THEIR civil franchises, and that consent must take the  
29 form that I and not THEY prescribe.

30 7.3. The courts therefore refuse to enforce the EQUAL requirement on the part of the government to prove the  
31 following:

32 7.3.1. That I consented IN WRITING to participate in a government franchise.

33 7.3.2. That the consent took the form that I prescribed and is not implied by conduct. This is the requirement of  
34 the Legal Notice of Change in Domicile/Citizenship and Divorce from the United States that I sent you.

35 7.3.3. That I was not domiciled on land protected by the constitution at the time, and therefore could lawfully  
36 alienate rights otherwise protected by the Constitution.

37 7.3.4. That definitions found in the I.R.C. such as “United States”, “State”, “employer”, “employee”, “taxpayer”,  
38 “individual”, “person” EXPRESSLY include PRIVATE human beings who do not consent to participate in  
39 the franchise that defines these terms. Under American jurisprudence, I am presumed INNOCENT until  
40 proven GUILTY, which means that I am:

41 7.3.4.1. A nontaxpayer and a non-person.

42 7.3.4.2. Not engaged in a public office in the U.S. government.

43 7.3.4.3. Not engaged in a “trade or business” franchise as defined in 26 U.S.C. §7701(a)(26).

44 7.3.4.4. Not domiciled on federal territory and therefore not subject to federal civil law.

45 . . . until someone proves with other than a hearsay information return that I lawfully consented IN WRITING  
46 to assume those statuses and therefore exercise my right to contract and associate with an otherwise foreign  
47 entity such as the U.S. government.

48 8. Both judges, government agents, and the IRS routinely abuse words of art in a criminal conspiracy to destroy the  
49 separation of powers that is the foundation of the United States Constitution. They routinely violate the rules of  
50 statutory construction and unconstitutionally enlarge their powers by adding things to the meaning of words that are  
51 not there, and hence engage in the act of legislation in violation of the separation of powers doctrine. This includes the  
52 definitions of “United States”, “State”, “income”, “trade or business”, “employer”, “individual”, etc. This kind of  
53 malicious verbicide is exhaustively described in:

54 8.1. *Meaning of the Words “includes” and “including”*, Form #05.014

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

56 8.2. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.001

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

- 1 9. Judges routinely help to cover-up evidence of government wrongdoing in tax collection by making cases before them  
2 un-published if they reveal such evidence. This amounts to obstruction of justice, witness tampering, and criminal  
3 conspiracy against private rights.
- 4 10. The statutes at 31 U.S.C. §321(d)(2) identify income taxes as “gifts”, and yet the IRS and corrupted Dept. of Justice  
5 hypocritically Prosecute people for not giving “gifts” to the U.S. government under the authority of 26 U.S.C. §7203,  
6 which doesn’t apply to income taxes at all. The concept of federalism prohibits the federal government from treating  
7 taxes as anything other than gifts and in fact, the U.S. Supreme Court has declared that “taxes” are NOT a “debt”.  
8 Hence, all federal criminal tax prosecutions for liabilities under I.R.C. Subtitles A through C of the I.R.C. are  
9 MASSIVE FRAUDS upon the public. See:

[Legal Requirement to File Federal Income Tax Returns](http://sedm.org/Forms/FormIndex.htm), Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>

- 10 11. The IRS has made a business or a franchise out of alienating rights protected by the Constitution and which the  
11 Declaration of Independence says are Unalienable, and without the express, informed, written consent of the person  
12 whose rights are alienated. This:  
13 11.1. Makes the public trust into a sham trust.  
14 11.2. Undermines the very purpose, the ONLY PURPOSE, of instituting government to being with. That purpose is to  
15 protect PRIVATE rights and PRIVATE property. The first step in that process is to keep it from being converted  
16 by the government into PUBLIC property through presumption, trickery, and false reports. If the government  
17 can’t even protect you from their own THEFT, why the HELL would I want to become a customer of their  
18 “protection racket” called a “citizen” or a “resident” and hire them to protect me from anyone else. Hello?
- 19 12. The IRS routinely and criminally bribes federal judges with kick-backs for prosecuting people for tax crimes. The  
20 bribes are paid under the authority of 5 U.S.C. §4502 through 4505. Bribery is a crime under 18 U.S.C. §§201, 208,  
21 210, and 211.
- 22 13. IRS abuses information returns such as the IRS Forms W-2, 1042-s, 1098, 1099, etc. as a method to unlawfully elect  
23 otherwise private people into public office in the U.S. government. See and rebut:

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

- 24 14. The IRS on occasion maliciously and willfully refuses to process information return corrections that I send in such as  
25 this one.  
26 14.1. This makes them party to a criminal conspiracy and makes them an accessory after the fact to violations of 18  
27 U.S.C. §201, 108, 210, 211, and 912, among many others.  
28 14.2. This is a violation of equal protection of the law, because they also criminally prosecute everyone else BUT them  
29 for NOT filing federal income tax returns under 26 U.S.C. §7203. They need to prosecute THEMSELVES for  
30 not filing information return corrections BEFORE they prosecute anyone else.
- 31 15. IRS refuses to recognize my unalienable right to contract or not contract, and to assume a status that I choose in  
32 relation to any third party including itself.  
33 15.1. IRS refuses to recognize or provide remedies for those who are not statutory “taxpayers” per 26 U.S.C.  
34 §7701(a)(14). This causes a denial of equal protection of the law. They do this so that people are not reminded  
35 that income taxation is, in fact, voluntary, and that they can choose NOT to volunteer.  
36 15.2. IRS refuses to recognize and respect my right to NOT have a domicile in the statutory but not constitutional  
37 “United States”, to be a “nonresident alien”, to NOT be an “individual” or “person” under its private law  
38 franchise agreement codified in I.R.C. Subtitles A through C. Being a “resident” amounts to more than just  
39 physical presence in a place, but rather CONSENT to be subject to the laws of that place, which I DO NOT give  
40 and have not given indirectly. If you disagree, please provide the proof that I consented IN WRITING in the  
41 form I and not you prescribe.  
42 15.3. IRS refuses to provide forms and checkboxes on existing forms for those who are NOT “taxpayers” per 26 U.S.C.  
43 §7701(a)(14). Such entities would include “nonresident aliens” who are not “individuals” or “persons” and who  
44 are not engaged in the “trade or business” excise taxable franchise.  
45 15.4. IRS tells third parties and my business associates that I’m not allowed to declare the status indicated herein and  
46 not allowed to provide more accurate forms describing my status, and/or tries to penalize either me or them for  
47 declaring or enforcing said status. This compels me to engage in perjury under penalty of perjury against my  
48 will.

49 For details, see and rebut:

[Your Exclusive Right to Declare or Establish Your Civil Status](http://sedm.org/Forms/FormIndex.htm), Form #13.008  
<http://sedm.org/Forms/FormIndex.htm>

- 50 16. IRS condones and encourages the CRIMINAL filing of knowingly false and fraudulent information returns by third  
51 parties against those not lawfully occupying public office in the U.S. Government and not lawfully engaged in a “trade  
52 or business” as defined in 26 U.S.C. §7701(a)(26). They:

- 1 16.1. Refuse to define what a “trade or business” is on their website and to impute ONLY the statutory definition found  
2 in 26 U.S.C. §7701(a)(26) interpreted consistent with the rules of statutory construction. See:  
3 16.2. They refuse to take responsibility for the accuracy of their own publications and the content of their entire  
4 website, and yet hypocritically penalize me thousands of dollars if anything I submit is inaccurate. Their own  
5 IRM says you can’t trust ANYTHING they write or publish. See and rebut:

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

- 6 17. The IRS routinely attempts to illegally penalize nonresidents outside their jurisdiction who are protected by the USA  
7 Constitution and hence, engage in unconstitutional “bills of attainder”. See:

*Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents*, Form  
#05.010  
<http://sedm.org/Forms/FormIndex.htm>

- 8 18. The de facto U.S. government refuses its constitutional duty to mint REAL, lawful money, or to even define WHAT  
9 the current “dollar” is. Paper money counterfeited by the government has become the equivalent of corporate tokens  
10 for use by slaves in conducting commerce at the company owned store. It has become the equivalent of a permission  
11 slip to even EXIST. Those slaves who rattle their cage and clamor for REAL money are persecuted. The present  
12 currency in use is NOT money, and its value not only isn’t legally defined, but CAN’T be defined. It is for use ONLY  
13 INTERNAL to the government and not approved for use by the private public. The phrase on the FRAUDULENT  
14 bills that says “This note is legal tender for all debts, public and private” is FRAUD. That language is nowhere to be  
15 found in current law but past law used to say it. Hence, it is ONLY for public use because the only thing a real de jure  
16 government has ever been able to regulate or control civilly are public offices and government instrumentalities. As  
17 held by the U.S. Supreme Court, it is repugnant to the Constitution, in fact, for the government to regulate, tax, or  
18 burden private conduct.

19 18.1. This corruption of the money system is being done in the name of a continuing national emergency and if that  
20 national emergency is not ended, the entire world will plunge into international chaos because of the fiat currency  
21 system that the United States has unlawfully and unconstitutionally established.

22 18.2. The corruption continues because it authorizes essentially unlimited COUNTERFEITING of money. Hence,  
23 counterfeiting has been legalized for the government, but is a crime for everyone else in violation of the equal  
24 protection clauses of the United States Constitution. The Federal Reserve, in fact, is a “counterfeiting franchise”,  
25 and that ability to counterfeit is being used to subjugate the sovereign states of the Union, cause them to waive  
26 sovereign immunity, and to destroy the separation of powers that is the foundation of the United States  
27 Constitution.

28 18.3. The IRS has become nothing more than the regulator of the fiat currency supply. And because they collect from  
29 you, then YOUR LABOR is the only surety to maintain the value of fiat currency counterfeited by a criminal de  
30 facto government.

31 18.4. The federal debt that brings the counterfeited money into circulation makes those who are surety for it’s into  
32 PEONS, in violation of the Thirteenth Amendment. Now bend over and go back to your cage, SLAVE. A peon  
33 is anyone who is compelled into slavery to pay off a debt, and the tax liability that retires the counterfeited  
34 currency from circulation is the debt.

35 18.5. Banks enfranchised to the Federal Reserve counterfeiting franchise now function as the equivalent of government  
36 public office recruiters by unlawfully compelling the use of Social Security Numbers and Taxpayer Identification  
37 Numbers in opening accounts. This causes otherwise private citizens to be compelled to work for Uncle Sam for  
38 free and to become an involuntary surety and insurance company that pays for their “bailouts” when they make  
39 bad investments. How’s THAT for “customer service”? See:

*Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>

40 For exhaustive proof of the above, see:

*The Money Scam*, Form #05.042  
<http://sedm.org/Forms/FormIndex.htm>

- 41 19. The Legislative Branch has unconstitutionally delegated its taxing powers to another branch of the government.  
42 Namely to the Executive Branch, which is where the IRS at least CLAIMS that it is. If taxation and representation can  
43 ever be said to simultaneously exist, they MUST exist in the SAME physical person, which would be the House of  
44 Representatives. The reason the House of Representatives must both LAY and COLLECT these taxes is because they  
45 are the ones, the ONLY ones, who can represent the PEOPLE. That same house of representatives is where all  
46 spending bills must originate. Hence, THE PEOPLE control both the spending and the collection of the monies that  
47 fund the government. That is also why members of the House of Representatives are elected every TWO years instead  
48 of every SIX years: Because if they get too greedy, we can THROW OUT the bastards. Right now, congress

hypocritically blames tax collection abuses on a private debt collection corporation that is not even part of the government and never has been part of the government: The IRS.

20. The present so-called “government” called the “United States”, is NOT, in fact, a government in any sense of the word, but a gigantic corporate monopoly in which all “citizens, residents, and inhabitants” are really treated as nothing more than officers of the corporation and/or statutory “employees” under 5 U.S.C. §2105 engaged in the “trade or business” franchise. See:

20.1. *De Facto Government Scam*, Form #05.043

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

20.2. *Corporatization and Privatization of the Government*, Form #05.024

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

Unless and until ALL forms of duress identified in this section are completely eliminated, it is entirely impossible to lawfully collect, enforce, or comply with any provision of the Internal Revenue Code. It is a maxim of law that the law cannot require an impossibility, and therefore, we must not be talking about law, but public policy disguised to LOOK like law.

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

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

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

*“A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another.”*  
*[U.S. v. Butler, 297 U.S. 1 (1936)]*

The content of this section barely even scratches the surface of this HUGE illegal tax enforcement scam. The following book shall constitute my “jury entertainment package” if you want to discuss the HUGE criminal cabal being perpetrated by a protection racket fraudulently masquerading as a de jure “government”:

*The Great IRS Hoax*, Form #11.302

DIRECT LINK: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

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

## **10 Official Criminal Complaint Relating to False and/or Fraudulent Information Returns**

1 This submission shall constitute a criminal complaint against all of the false information returns to which it refers under the  
2 authority of:

3 1. [18 U.S.C. §654](#): Officer or Employee of United States converting property of another. By submitting the false  
4 information return containing an unauthorized and false federal identifying number, the submitter is involuntarily  
5 connecting my PRIVATE property to a “public use” by connecting it to a federal franchise called a “trade or business”.  
6 My PRIVATE property is thus being involuntarily converted to “private property donated to a public use to procure the  
7 benefits of a federal franchise”. 20 C.F.R. §422.103(d) says the Social Security Number belongs to the government. It  
8 is unlawful to connect my private property to public property without my consent, and no third party can convey that  
9 consent on my behalf, nor can or will my silence be permitted to pass as consent or acquiescence in this case.

10 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’*  
11 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [for income] which***  
12 ***a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not***  
13 ***use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second,***  
14 ***that if he devotes it to a public use, he gives to the public a right to control***  
15 ***that use; and third, that whenever the public needs require, the public may take it upon payment of due***  
16 ***compensation.***  
17 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

- 18 2. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features,  
19 and information. The submitters of the information returns are kidnapping my identity and moving it to the District of  
20 Columbia pursuant to [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) by connecting me to “public property” called a  
21 Social Security Number and Social Security Card (see 20 C.F.R. §422.103(d)) or a Taxpayer Identification Number and  
22 making me into a “public officer” without my consent who is a transferee and fiduciary over this property. This destroys  
23 the separation of powers doctrine and assimilates me involuntarily into a federal corporate franchise called the “United  
24 States” in violation of the Thirteenth Amendment prohibition of involuntary servitude.
- 25 3. [26 U.S.C. §7206](#): Fraud and false statements. Each false information return constitutes one count of false statements.  
26 That statement is also fraudulent because the submitter of these false returns has been notified that they are false and  
27 violate the requirements found in [26 U.S.C. §6041](#).
- 28 4. [26 U.S.C. §7207](#): Fraudulent returns, statements, or other documents. An “information return” constitutes a “return”  
29 for the purposes of this provision pursuant to [26 U.S.C. §6213\(g\)\(1\)](#) and [26 U.S.C. §6103\(b\)\(1\)](#). Each false information  
30 return constitutes “one count of a fraudulent return, statement, or other document”.
- 31 5. [18 U.S.C. §912](#): Impersonating an Officer or employee of the United States. Pursuant to [26 U.S.C. §6041\(a\)](#), information  
32 returns may only be submitted for payments connected with a “trade or business”, which [26 U.S.C. §7701\(a\)\(26\)](#) defines  
33 as “the functions of a public office”. Therefore, everyone not in fact engaged in a “public office” within the United  
34 States government and who has false information returns submitted against them is impersonating an “officer or  
35 employee of the United States”. Unless and until Congress passes a statute specifically authorizing the “public offices”  
36 that are the subject of the tax within states of the Union as mandated by [4 U.S.C. §72](#), then the alleged “public office”  
37 called “taxpayer” cannot lawfully be exercised within the exclusive jurisdiction of any state and will never be anything  
38 but a criminal impersonation of a public officer.
- 39 6. [42 U.S.C. §1983](#): Deprivation of rights. While acting as an “employer” engaged in a “trade or business” and a “public  
40 office”, said “employer” is acting as a quasi-government capacity and is personally liable for all actions which deprive  
41 me of constitutional rights, including the right to not be compelled to engage in involuntary servitude as a fellow “public  
42 officer”.
- 43 7. [42 U.S.C. §1994](#): Peonage abolished. Participation in the federal income tax makes a person a trustee, fiduciary, “public  
44 officer”, and “taxpayer” who becomes a peon to pay off endless mountains of debt incurred in the irresponsible exercise  
45 of Congress’ spending power to pay for things that I believe are injurious to me personally and unnecessary.
- 46 8. [18 U.S.C. §1956](#): Laundering monetary instruments. All tax withholding in connection with the information returns  
47 constitute proceeds of unlawful activity. The withheld amounts are stolen property, and they constitute monetary  
48 instruments or money. Each separate act of withholding for each paycheck constitutes one count of money laundering  
49 against the payroll clerk who performed it.
- 50 9. [18 U.S.C. §1589\(2\)](#) Forced labor. Paragraph (2) of this statute provides that if anyone is threatened with “serious harm”  
51 if they do not engage in voluntary labor and services for another, including the United States government, then they are  
52 being subjected to “forced labor”. The serious harm in this case is the threat of either not being hired or being fired if I  
53 do not consent:

1 9.1. To have information returns submitted against me that I know are false and fraudulent. These information returns  
2 are used as a basis to create debt obligations such as tax assessments which involuntarily put me into servitude to  
3 the United States government.

4 *“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.*  
5 *They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service,*  
6 *based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge*  
7 *Benedict, delivering the opinion in Jaremillo v. Romero, 1 N.Mex. 190, 194: ‘One fact existed universally; all*  
8 *were indebted to their masters. This was the cord by which they seemed bound to their masters’ service.’*  
9 *Upon this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or*  
10 *involuntary, but this implies simply a difference in the mode of origin, but not in the character of the*  
11 *servitude. The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other*  
12 *is forced upon the debtor by some provision of law. But peonage, however created, is compulsory service,*  
13 *involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the debt, but*  
14 *otherwise the service is enforced. A clear distinction exists between peonage and the voluntary performance*  
15 *of labor or rendering of services in payment of a debt. In the latter case the debtor, though contracting to pay*  
16 *his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach*  
17 *of that contract, can elect at any time to break it, and no law or force compels performance or continuance*  
18 *of the service.”*  
19 *[Clyatt v. U.S., 197 U.S. 207 (1905)]*

20 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,*  
21 *except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of*  
22 *bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man*  
23 *for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and*  
24 *services [in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been*  
25 *intended primarily to abolish slavery, as it had been previously known in this country, and that it equally*  
26 *forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude*  
27 *and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery,*  
28 *of whatever class or name.”*  
29 *[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

30 9.2. To provide a Social Security Number for use in filling out said information returns and doing tax withholding. This  
31 is a violation of [42 U.S.C. §408\(a\)\(8\)](#), which provides that it is a crime to compel use or disclosure of an SSN, and  
32 I never gave my consent to use or disclose such a number.  
33 Consequently, each instance of false information return also constitutes one count of forced labor pursuant to [18 U.S.C.](#)  
34 [§1589\(2\)](#).

**WARNING:** If you do NOT do something about these crimes which have been reported to you, then you, the recipient, become personally liable for misprision of felony in violation of [18 U.S.C. §4](#) and become an accessory after the fact in violation of [18 U.S.C. §3](#). Please therefore keep me continuously apprised of your progress in prosecuting the criminal infractions described herein.

35 **11 Rebutted Government Arguments Relating to “Includes”**

36 I am fully aware that the definition of the word “trade or business” found in [26 U.S.C. §7701\(a\)\(26\)](#) uses the word “includes”.  
37 However, the rules of statutory construction require that anything which is “included” must be specified somewhere in the  
38 code.

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

46 You are therefore not free to invent whatever you want to be included in the definition, because this would be a violation of  
47 due process.

48 *“Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public*  
49 *uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed*  
50 *standards, what is prohibited and what is not in each particular case.”*  
51 *[Giaccio v. State of Pennsylvania, 382 U.S. 399; 86 S.Ct. 518 (1966)]*  
52



1 *"In the interpretation of statutes levying taxes, it is THE ESTABLISHED RULE NOT TO EXTEND their*  
2 *provisions, by implication, BEYOND THE CLEAR IMPORT OF THE LANGUAGE USED, OR TO ENLARGE*  
3 *their operations SO AS TO EMBRACE MATTERS NOT SPECIFICALLY POINTED OUT".*  
4 *[Gould v. Gould, 245 U.S. 151 (1917)]*  
5

6 *"The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held*  
7 *to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit*  
8 *of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime, and the*  
9 *elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in*  
10 *advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and*  
11 *providing a punishment for their violation, should not admit of such a double meaning that the citizen may act*  
12 *upon the one conception of its requirements and the courts upon another."*  
13 *[Connally vs. General Construction Co., 269 U.S. 385 (1926)]*

14 If you disagree with the conclusions in this section, you are demanded to rebut the questions in Chapter 5 at the end of the  
15 document at the link below within 30 days or forever be estopped from challenging its conclusions in a litigation that results  
16 from this interaction:

[Meaning of the Words "includes" and "including", Form #05.014](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

## 17 **12 Invitation to Rebut and Warning of Equitable Estoppel for Failure to Rebut**

18 If you disagree with any of the factual statements provided in this correspondence, you must rebut the government statements  
19 upon which they are based by completing the short list of admissions at the address below. If you fail to rebut these factual  
20 statements within 30 days, the document indicates that you waive your right to challenge these facts in the future. The  
21 following evidence calls for rebuttal:

- 22 1. [Enclosure \(1\): Affidavit of Citizenship, Domicile, and Tax Status](#)
- 23 2. [Enclosure \(6\): The Trade or Business Scam. Rebut the questions at the end of the article.](#)
- 24 3. "Admissions Relating to Alleged Liability" pamphlet, available at:  
25 <http://sedm.org/Forms/03-Discovery/Admissions.pdf>

26 Please note that your response must be consistent with what the courts and the law say is the ONLY basis for reasonable  
27 belief about tax liability, as documented in the following pamphlet. Your failure to respect the below constraints shall render  
28 your arguments "frivolous" and an admission of the truth of all facts established in this presentment:

[Reasonable Belief About Income Tax Liability, Form #05.007](http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf)  
<http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

29 If you do not rebut in your response and do not rebut the facts contained herein, or fail to rebut any erroneous part of this  
30 correction letter within 30 days of the receipt of this legal presentment, then you are forever estopped from challenging the  
31 content of this presentment under the principles of equitable estoppel and the Uniform Commercial Code (U.C.C.).

32 *"Silence is a species of conduct, and constitutes an implied representation of the existence of facts in*  
33 *question. When silence is of such character and under such circumstances that it would become a fraud, it*  
34 *will operate as an Estoppel."*  
35 *[Carmine v. Bowen, 64 A. 932]*  
36

37 *"Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something*  
38 *which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact.*  
39 *2 The term has also been variously defined, frequently by pointing out one or more of the elements of, or*  
40 *prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most*  
41 *comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party*  
42 *who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or*  
43 *asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative,*  
44 *intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true*  
45 *facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a*  
46 *consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if*  
47 *such denial or contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests*  
48 *upon the facts and circumstances of the particular case in which it is urged, 6 considered in the framework of*  
49 *the elements, requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition*

1 usually amounts to no more than a declaration of an estoppel under those facts and circumstances. 8 The  
2 cases themselves must be looked to and applied by way of analogy rather than rule. 9“  
3 [American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999)]  
4

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

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

26 If you have any evidence that might controvert any of the factual statements provided in this correspondence, then your  
27 rebuttal must be provided in affidavit form signed under penalty of perjury from a person with personal knowledge as required  
28 by the Federal Rules of Evidence and [26 U.S.C. §6065](#).

### 29 **13 What to do AFTER you correct the erroneous reports**

30 After you have corrected the erroneous reports indicated in this correspondence, please ensure that you:

- 31 1. Discontinue all collection actions which are based on assessments that relied on these erroneous reports.
- 32 2. Remove my name and personal information entirely from your system.
- 33 3. Return any monies levied or collected wrongfully for the years in question.
- 34 4. Contact my private employer and tell him to stop making incorrect reports.
- 35 5. Quit sending me threatening collection notices based on these erroneous reports.
- 36 6. Under the FedState program, notify any state governments involved of the incorrect reports and request that they also  
37 do all of the above.

### 38 **14 Communicating with private employers and financial institutions who made the erroneous reports**

39 Should you decide to send IRS Form 4598 to the private employers and/or financial institutions which sent the original  
40 erroneous reports, please do so as follows:

- 41 1. Send them this entire correspondence, including all attachments.
- 42 2. Send the IRS Form 4598 attached to this correspondence as Enclosure (7). DO NOT send the standard IRS Form  
43 4598, because it does not include all the options that are relevant to my circumstances.
- 44 3. Have them rebut the questions at the end of Enclosure (6) entitled “The Trade or Business Scam” if they disagree with  
45 the conclusions of this correspondence.

46 Any other approach will prejudice my rights, because I have communicated with them in the past on this issue and they,  
47 including their corporate counsel, have positively refused to face what the facts and law say on this issue, and this has been  
48 a source of conflict between us and a severe injury to my property and Constitutional rights. The only thing you will do by  
49 introducing standard IRS publications is create more confusion and encourage false presumption that will prejudice my  
50 constitutional rights.

51 (1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be  
52 defeated where its application would impair a party's constitutionally-protected liberty or property interests. In

1 such cases, conclusive presumptions have been held to violate a party's due process and equal protection  
2 rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur  
3 (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are  
4 unfit violates process]  
5 [[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34](#)]

6 Even your own website says standard IRS publications are UNTRUSTWORTHY, which implies that they should NOT be  
7 used or relied upon because they will INJURE people with presumptions. See Internal Revenue Manual (I.R.M.), Section  
8 4.10.7.2.8 for proof.

## 9 **15 Conclusions**

10 Thanks for your prompt attention to this matter. I look forward to being corrected promptly in anything you believe is  
11 inconsistent with reality found in this correspondence or any of its attachments. If you do not respond, I shall conclude that  
12 you believe I am a “nontaxpayer” who is neither subject to nor liable for any internal revenue tax.

13 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,  
14 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and  
15 no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does  
16 not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*

17 *"The distinction between persons and things within the scope of the revenue laws and those without is vital."  
18 [[Long v. Rasmussen, 281 F. 236, 238\(1922\)](#)]*

19 I remind you that your own IRS mission statement says that you can only help “taxpayers” to understand their tax  
20 responsibilities and therefore, if you won’t talk with me, the only thing I can logically conclude is that I must not be a  
21 “taxpayer” and instead am a “nontaxpayer” not subject to any provision within the I.R.C. In that case, thank you for  
22 confirming that I am outside your jurisdiction and not “liable” for any internal revenue tax:

23 *Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)*  
24 *IRS Mission and Basic Organization*

25 *The IRS Mission: **Provide America’s taxpayers top quality service** by helping them understand and meet  
26 their tax responsibilities and by applying the tax law with integrity and fairness to all.*

27 For the purposes of this and every correspondence coming from me and all communications coming back from you:

- 28 1. Your use of the terms “frivolous” or “meritless” shall mean “truthful, accurate, and consistent with prevailing law”.  
29 The First Amendment guarantees me a right of free speech and implicit in that right is the right to define the  
30 significance and meaning of every word and thought within the language I use.
- 31 2. If you wish to identify anything within this correspondence as false, you must call it “incorrect” and then provide  
32 authorities proving why it is false consistent with what the courts and the government themselves identify as legitimate  
33 and reasonable sources of belief. Those sources include ONLY the U.S. Constitution, the rulings of the U.S. Supreme  
34 Court and NOT lower courts (see Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8), and the Statutes at Large  
35 after January 2, 1939. This is proven in the following pamphlet, which you are requested to rebut and rebut the  
36 admissions at the end if you disagree within 30 days or forever be estopped from later challenging.

*Reasonable Belief About Income Tax Liability, Form #05.007*

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

- 37 3. All you will prove by citing court rulings below the U.S. Supreme Court in your response are the following facts,  
38 which shall be affirmatively established based on your behavior:
  - 39 3.1. You can’t follow your own guidance on the subject of who to trust in Internal Revenue Manual (I.R.M.), Section  
40 4.10.7.2.9.8. This IRM says the service is not bound by ruling below the U.S. Supreme Court, so neither am I.  
41 Any authority you claim I also claim, because the U.S. government is a government of powers DELEGATED by  
42 We the People, of which I am a part.
  - 43 3.2. You are abusing caselaw from a foreign jurisdiction as the equivalent of political propaganda. I remind you that  
44 this is a legal proceeding and not a political proceeding, and therefore all such propaganda is irrelevant.
  - 45 3.3. The terms of the following notice already sent to you shall be enforced in a court of law and are binding upon you  
46 personally:

*Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001*

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

3.4. You are making false, self-serving presumptions that I am engaged in a federal franchise called a “trade or business”. The franchise agreement codified in I.R.C. Subtitle A only applies to “franchisees” called “taxpayers” as defined in [26 U.S.C. §7701\(a\)\(14\)](#). All franchise agreements require the informed, voluntary consent of the participant in some form which you do NOT have in this case. You cannot lawfully enforce the terms of a franchise against NON-participants or those COMPELLED to participate. I am not a “taxpayer” nor am I engaged in the excise taxable activity called a “trade or business” that might make me one, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. I do NOT receive any benefits from participating in said franchise, do not take any deductions, and have no Social Security Number or Taxpayer Identification Number, which serve as de-facto license numbers for participants of the franchise. No false report that might connect me with such an activity can make me into “taxpayer” without my consent either. Any assertion to the contrary is an attempt to assert eminent domain over my property and labor, which the bible forbids and the U.S. Supreme Court has said you cannot lawfully do without just compensation, and there is no amount of compensation that would be satisfactory in my case:

“You shall not bear false witness [on an information return] against your neighbor.”  
[Exodus 20:16, Bible, NKJV]

“Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. That property which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.”  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

I would like to suggest that you promptly amend the IRS and state revenue publications within your purview to proactively prevent future recurrence of the false reports that are the subject of this correspondence and to prevent further defrauding of the public at large:

1. You need to amend your publications to add information about what a “trade or business” is and relate that definition to the statutory definition appearing within [26 U.S.C. §7701\(a\)\(26\)](#).
  - 1.1. There is no government publication that we could find which truthfully admits that a “trade or business” is a “public office” in the United States government and that no one domiciled within a state of the Union can lawfully serve in such a “public office” pursuant to [4 U.S.C. §72](#).
  - 1.2. A great free resource for accomplishing this would be the following article, which is also mentioned in Enclosure (6), and which the authors have indicated you are free to post on government websites and republish as you see fit for the benefit and protection of the public from the frauds that are exposed and corrected by this correspondence.

*The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 1.3. If you insist that a “trade or business” includes things OTHER than a public office in the United States Government, you need to *expressly* specify ALL that is included in the meaning within the code so that it is entirely clear what you expect of people and you need to reconcile your view of its meaning with the rules of statutory construction clearly documented below:

*Meaning of the Words “includes” and “including”*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>
2. You need to truthfully define the following “words of art” in your publications:
  - 2.1. All those words that are defined in the Tax Form Attachment, Enclosure (8).
  - 2.2. “United States”=federal territory not under the exclusive jurisdiction of any state. See 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).
  - 2.3. “State”= the entity defined in [4 U.S.C. §110\(d\)](#) and no part of any state of the Union, except possibly federal areas.
  - 2.4. “personal services”=labor performed in connection with a “trade or business”, and not ALL labor. See 26 C.F.R. §1.469-9 and 26 U.S.C. §864(b)(1).
  - 2.5. “employee”= public officer of the U.S. government consensually engaged in a the “trade or business” franchise and therefore a “taxpayer”. That consent can only take the form of a voluntarily submitted IRS Form W-4 filed inside the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10), which means the District of Columbia.

1 Private employees are excluded from the definition because they were not engaged in the “trade or business”  
2 franchise BEFORE they signed the IRS Form W-4. The Internal Revenue Code lawfully creates NO public  
3 offices consistent with 4 U.S.C. §72, but rather simply taxes existing offices.

4 3. Your publications must be amended to:

- 5 3.1. Provide an affidavit signed under penalty of perjury by an the IRS employee who designed and published them  
6 agreeing to take full and personal responsibility for the accuracy of the form. This is a requirement of 26 U.S.C.  
7 §6065. Why would anyone want to sign any IRS publication under penalty of perjury that not even the IRS in  
8 Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 will take personal responsibility for? That’s hypocrisy and  
9 unequal protection.
- 10 3.2. Clearly indicate that it is illegal to request or use a Taxpayer Identification Number:
- 11 3.2.1. Against those not domiciled on federal territory and therefore not a “U.S. person” pursuant to 26 C.F.R.  
12 §301.6109-1(b).
- 13 3.2.2. Against those who are not “aliens”. 26 C.F.R. §301.6109-1(d)(3) says that only aliens may be issued  
14 Taxpayer Identification Numbers. By implication, SSNs may only lawfully be used in place of Taxpayer  
15 Identification Numbers pursuant to 26 U.S.C. §6109(d) in the case of aliens and NOT “citizens”.
- 16 3.2.3. Against those who do not consent pursuant to 42 U.S.C. §408(a)(8).
- 17 3.2.4. Against those who are not “individuals” lawfully elected to a “public officer” in the U.S. government. It is  
18 ILLEGAL for a private person to possess or use any government property. 20 C.F.R. §422.103(d) says  
19 Social Security Numbers belong to the GOVERNMENT, and not the person using them. Only public  
20 officers lawfully elected into public office BEFORE they became “taxpayers” and who are lawfully engaged  
21 in the “trade or business” franchise in the District of Columbia and not elsewhere (4 U.S.C. §72) may use or  
22 possess government property, and only while on official government business. Otherwise, they are  
23 impersonating a “public officer” in criminal violation of 18 U.S.C. §912 and unlawfully converting private  
24 property to a public use in criminal violation of 18 U.S.C. §654.
- 25 3.3. Clearly indicate that information returns may not lawfully be filed against persons not engaged in a “Trade or  
26 business” or a “public office” pursuant to [26 U.S.C. §6041](#) or who are domiciled outside of the “United States”,  
27 which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and nowhere defined to include states of the Union.
- 28 3.4. Clearly indicate that those who unlawfully file said information returns in disregard for the law will be criminally  
29 prosecuted pursuant to [26 U.S.C. §7206\(1\)](#), [26 U.S.C. §7207](#), [18 U.S.C. §§641, 654, 912](#), etc.
- 30 3.5. Clearly indicate that the “national government” of the District of Columbia will vigorously enforce the above  
31 requirements of law against all “employers” as legally defined, because they are acting as “public officers”,  
32 “trustees”, and “withholding agents” in that capacity and cannot and should not be allowed to essentially compel  
33 members of the public into economic servitude or compel them to participate in government franchises such as a  
34 “trade or business”, which must be voluntary or they amount to slavery in violation of the Thirteenth  
35 Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1590](#).
- 36 4. You need to add a new publication to your offerings which describes exactly what to do for those who are the victims  
37 of false information returns filed in violation of the law. This information is not widely known and many people are  
38 suffering HUGE financial loss and injury basically because of what appears to be intentional fraud by the government  
39 implemented primarily through omission in your publications and phone support.
- 40 5. You need to remind employers that tax withholding can only be instituted against “wages” as legally defined, and not  
41 ALL EARNINGS. It is only “wages” as legally defined in 26 C.F.R. §31.3401(a)-3(a) and which are connected with  
42 the “trade or business”/“public office” franchise that can be withheld against, and when the IRS issues a request to an  
43 employer asking them to withhold at “Single Zero” they cannot withhold or report anything if the subject of the  
44 withholding never voluntarily submitted an IRS Form W-4 and is not otherwise engaged in a “public office”.

45 Until you make the above changes to your publications and phone advice, you have no one to blame but yourself for  
46 correspondence of this nature, whose only purpose is to correct and prevent all of the adverse and highly ILLEGAL  
47 consequences of this self-serving and apparently deliberate omission from your website, publications, and your phone  
48 support. If you do not fix the above problems and report them to your supervisor, you are an accessory after the fact to the  
49 above crimes pursuant to 18 U.S.C. §3 and are guilty of misprision of felony in violation of 18 U.S.C. §4.

50 **16 Affirmation**

51 I certify under the laws of the Holy Bible from *within* the “United States of America” and from *without* the “United States”  
52 as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) that the facts and statements made by me in this correspondence are true,  
53 correct, and complete to the best of my knowledge and ability. I also certify that I have no federal “agency”, “employment”,

1 or “contract” which might adversely affect the exercise of my Constitutionally protected rights. This affirmation may only  
2 be enforced under the following cumulative circumstances, all of which are a reflection of my sincerely held religious beliefs:

- 3 1. Where no part of the court record of any litigation dealing with this matter is sealed, censored, or unpublished. Every  
4 portion of the proceeding must be made available to the public.
- 5 2. That since the government asserts sovereign immunity as a defense, that it must also grant me the same immunity and  
6 consequently be required to provide evidence of express consent in writing to engage in the “trade or business”, “public  
7 office” or other federal privilege which gave rise to any tax liability. The U.S. government cannot be a government of  
8 finite, enumerated, delegated powers unless I, as the ultimate fountain of those powers, do not also possess said powers:

9 **“... The governments are but trustees acting under derived authority and have no power to delegate what is  
10 not delegated to them. But the people, as the original fountain might take away what they have delegated  
11 and intrust to whom they please. ...The sovereignty in every state resides in the people of the state and they  
12 may alter and change their form of government at their own pleasure.”**  
13 *[Luther v. Borden, 48 U.S. 1, 12 L.Ed. 581 (1849)]*

14 *“While sovereign powers are delegated to ... the government, sovereignty itself remains with the people..”*  
15 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

16 *“There is no such thing as a power of inherent sovereignty in the government of the United States .... In this  
17 country sovereignty resides in the people, and Congress can exercise no power which they have not, by their  
18 Constitution entrusted to it: All else is withheld.”*  
19 *[Juilliard v. Greenman, 110 U.S. 421 (1884)]*

20 *“In the United States\*\*\*, sovereignty resides in the people who act through the organs established by the  
21 Constitution. [cites omitted] The Congress as the instrumentality of sovereignty is endowed with certain  
22 powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. The  
23 Congress cannot invoke the sovereign power of the people to override their will as thus declared.”*  
24 *[Perry v. United States, 294 U.S. 330, 353 (1935)]*

- 25 3. Where the Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) is not invoked by the judge to refuse to answer questions or  
26 to prevent the truth from being declared by the judge or the jury about the status of the submitter as a “nontaxpayer”.  
27 This act does not pertain to a case against a “nontaxpayer” such as the Submitter who is not engaged in any federal  
28 franchise, including a “trade or business” as defined in [26 U.S.C. §7701](#)(a)(26) and who is not domiciled on federal  
29 territory.
- 30 4. Where the Anti-Injunction Act, [26 U.S.C. §7421](#) is not invoked by the court or government as an excuse to dismiss any  
31 legal proceeding or portion of the proceeding which dealing with the information or matters discussed herein.
- 32 5. When litigated in a state court with a jury trial where the jury judges both the facts and the law.

33 **“It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take  
34 on themselves to judge the law as well as the fact. They never exercise this power but when they suspect  
35 partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English  
36 liberty.”**  
37 *[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]*

- 38 6. Where neither the judge nor any jurist is a federal employee, officer, “public officer” as defined in [26 U.S.C.  
39 §7701](#)(a)(26), or receives any compensation, or benefit derived from the income tax in order to prevent any conflict of  
40 interest that might violate [18 U.S.C. §208](#), [28 U.S.C. §144](#), [28 U.S.C. §455](#) in order to prevent any of the decision makers  
41 or fact finders from being impartial.
- 42 7. Where the judge does not prevent the Internal Revenue Code or any statute within it or any law, statute, or regulation,  
43 from being discussed in the court room in front of the jury.
- 44 8. Where the submitter of this document is not censored or restricted in what he can say to the jury or the jury instructions  
45 he gives them.
- 46 9. When the entire administrative record submitted to the IRS is stipulated to be admitted into evidence by both sides and  
47 no part is removed, redacted, or restricted.
- 48 10. Where all the government’s witnesses and employees identify their full legal birthname, home address, phone number,  
49 email address and provide a copy of the state driver’s license and U.S. passport attached to any evidence or testimony  
50 they submit so that they may be served with legal process and be held personally responsible for any false testimony they  
51 provide. This will prevent the use of deceptive “pseudonyms” on the part of the agents, which constitute constructive  
52 FRAUD and encourage false statements.

1 11. Where any and every document posted on the following website can be submitted and will be admitted into evidence if  
2 submitted to the court in any hearing involving this matter:

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

4 12. Where the government honors the terms of the following notice sent to them by the submitter:

*Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>

5 Among the mandatory requirements of the above notice are the reservation of all rights and the requirement that in the  
6 case of all agreements or franchises to which the government insists the submitter is a party, the government may not  
7 enforce the provisions of the agreement without evidence on the record of the proceeding showing a signature by the  
8 submitter and on said document is an explicit list of all rights expressly surrendered in the agreement.

9 13. Where the government answers the admissions at the end of every one of the memorandums containing questions or  
10 admissions and stipulates to admit their answers into evidence derived from of the following source:

*SEDM Forms Page*, Section 1.5  
<http://sedm.org/Forms/FormIndex.htm>

11 The above affirmation is an exercise of my right to contract and of my right to define the precise terms under which I consent  
12 to be held accountable for my statements. The Constitution says the government may not interfere with my right to contract,  
13 which means it cannot prescribe the terms under which I consent to be held accountable for my actions. Furthermore, the  
14 federal courts have said that the government has no jurisdiction to prescribe the content of any oath that I take, and perjury  
15 oaths on government forms also fit in that category. The authority for specifying this is below:

[8:222] *Affirmation: A witness may testify by affirmation rather than under oath. An affirmation 'is simply a  
solemn undertaking to tell the truth.'* [See FRE 603, *Adv. Comm. Notes (1972)*; FRCP 43(d); and *Ferguson v.  
Commissioner of Internal Revenue (5<sup>th</sup> Cir. 1991) 921 F.2d. 488, 489—affirmation is any form or statement  
acknowledging 'the necessity for telling the truth'*

[...]

[8:224] *'Magic words' not required: A person who objects to taking an 'oath' may pledge to tell the truth by  
any 'form or statement which impresses upon the mind and conscience of a witness the necessity for telling the  
truth.'* [See FRE 603, *Adv. Comm. Notes (1972)—'no special verbal formula is required'; United States v.  
Looper (4<sup>th</sup> Cir. 1969) 419 F.2d. 1405, 1407; United States v. Ward (9<sup>th</sup> Cir. 1992) 989 F.2d. 1015, 1019]  
[*Federal Civil Trials and Evidence (2005)*, Rutter Group, pp. 8C-1 to 8C-2]*

26 Very Respectfully,  
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32 \_\_\_\_\_  
All Rights Reserved, UCC 1-207/1-308

1  
2 **ENCLOSURE (1): AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS**



1  
2 **ENCLOSURE (2): CORRECTED IRS FORM W-2's FOR TAX YEARS IN QUESTION**

1  
2 **ENCLOSURE (3): CORRECTED IRS FORM 1042'S FOR TAX YEARS IN QUESTION**

1  
2 **ENCLOSURE (4): CORRECTED IRS FORM 1098's FOR TAX YEARS IN QUESTION**

1  
2 **ENCLOSURE (5): CORRECTED IRS FORM 1099's FOR TAX YEARS IN QUESTION**

1  
2 **ENCLOSURE (6): THE "TRADE OR BUSINESS" SCAM ARTICLE**

3 This enclosure is included by reference in order to save space. The pamphlet is available free on the internet at the address  
4 below:

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

5 To briefly summarize the content of the above article:

- 6 1. Internal Revenue Code Subtitle A describes a kickback scheme and an excise tax upon persons either engaged in a  
7 "public office" within the United States Government or who are in receipt of payments from the government (e.g.  
8 Social Security, 26 U.S.C. §861(a)(8)).  
9 2. The franchise is called a "trade or business" and is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public  
10 office".

11 [26 U.S.C. §7701\(a\)\(26\)](#)

12 "The term 'trade or business' [includes](#) [is limited to] the performance of the functions of a [public office](#)."

- 13 3. Those not engaged in the franchise are not liable for tax and their estate is a "foreign estate" not subject to the Internal  
14 Revenue Code pursuant to 26 U.S.C. §7701(a)(31):

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

17 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
18 thereof—

19 (31) Foreign estate or trust

20 (A) Foreign estate

21 The term "foreign estate" means an estate the income of which, from sources without the United States [under  
22 [26 U.S.C. §871\(a\)](#)] which is not effectively connected with the conduct of a trade or business within the United  
23 States [under [26 U.S.C. §871\(b\)](#) and [26 U.S.C. §864](#)], is not includible in gross income under subtitle A.

- 24 4. The rules of statutory construction forbid the enlargement of the definition of "trade or business" found in 26 U.S.C.  
25 §7701(a)(26) to include anything not expressly described somewhere within the Internal Revenue Code.

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

33 "**When a statute includes an explicit definition, we must follow that definition, even if it varies from that**  
34 **term's ordinary meaning**. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory  
35 definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n.  
36 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated");  
37 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.  
38 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §  
39 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at  
40 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include  
41 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the  
42 contrary."  
43 [[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

44 "**It is axiomatic that the statutory definition of the term excludes unstated meanings of that term**. *Colautti v.*  
45 *Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed  
46 in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe**

1 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who  
2 has not even read it."

3 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

4 "As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"  
5 [Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

6 The above means, for instance, that:

7 4.1. Statutory definitions supersede, not enlarge, the ordinary meaning of words.

8 4.2. Adding any thing or class of things not expressly described to a definition is an act of presumption that is a  
9 violation of due process of law if attempted against a person protected by the Constitution.

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

16 [[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34](#)]

17 4.3. 26 U.S.C. §7701(c) cannot be used as a statutory presumption in order to add things not spelled out in the code  
18 without violating due process of law, abusing presumptions as evidence, and creating a state sponsored religion  
19 that promotes beliefs that cannot be supported by evidence.

20 For further details on why the term "trade or business" does not include anything BUT a "public office" and on the  
21 rules of statutory construction, see:

[Meaning of the Words "includes" and "including", Form #05.014](#)

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

22 5. 4 U.S.C. §72 limits the exercise of all "public offices" to the District of Columbia and not elsewhere except as  
23 expressly provided by Congressional enactment.

24 [TITLE 4 > CHAPTER 3 > § 72](#)

25 [§ 72. Public offices; at seat of Government](#)

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

28 6. There is no statute enacted by Congress that authorizes public offices in any state of the Union. Therefore, the "trade  
29 or business" franchise is limited to persons and offices physically exercised within the District of Columbia. This is  
30 consistent with:

31 6.1. The definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) as including only the District of  
32 Columbia.

33 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)

34 [Sec. 7701. - Definitions](#)

35 (a) *When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent*  
36 *thereof—*

37 (9) *United States*

38 *The term "United States" when used in a geographical sense includes only the [States](#) and the District of*  
39 *Columbia.*

40 (10) *State*

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

43 6.2. The fact that 26 U.S.C. §7601 limits the IRS to enforcement within internal revenue districts, and the only  
44 remaining internal revenue district is the District of Columbia. There are NO internal revenue districts within the  
45 exclusive jurisdiction of any state of the Union. If you disagree, please provide proof of the existence of same in  
46 your response within 30 days or be estopped from contradicting yourself in litigation.

- 1 7. It is unlawful for private persons or persons not physically present within the District of Columbia to act as “public  
2 officers”. 18 U.S.C. §912 makes it a crime to impersonate public officers.
- 3 8. The U.S. Supreme Court declared that it is unlawful for Congress to license or authorize any franchise in a state of the  
4 Union. License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866): “**Congress cannot**  
5 **authorize a trade or business within a State in order to tax it.**”
- 6 9. Information returns such as IRS Forms W-2, 1042-s, 1098, 1099 are the main method for connecting the earnings of  
7 people not otherwise subject to tax to the “trade or business” franchise. 26 U.S.C. §6041(a) indicates that these forms  
8 may ONLY lawfully be filed against persons engaged in the “trade or business” franchise and in receipt of payments  
9 greater than \$600.
- 10 10. In nearly all cases, information returns filed with the IRS are false and fraudulent, and subject to criminal prosecution  
11 pursuant to 26 U.S.C. §7206 and 7207. The information returns are false because it is UNLAWFUL to engage in a  
12 “trade or business” outside of the District of Columbia and inside the exclusive jurisdiction of a state of the Union.  
13 There is no statute that can or does authorize a “trade or business” to be executed in the exclusive jurisdiction of a state  
14 of the Union as required by 4 U.S.C. §72. See:

*The Information Return Scam*

<http://famguardian.org/Subjects/Taxes/Remedies/InformationReturnScam.htm>

- 15 11. The use or disclosure of a “Taxpayer Identification Number” constitutes prima facie evidence that the subject is  
16 engaged in the “trade or business” franchise pursuant to 26 C.F.R. §301.6109-1(b)(2)(i). Most IRS publications  
17 indicate that one must only provide a Taxpayer Identification Number if the submitter is engaged in a “trade or  
18 business”.
- 19 12. IRS Form 1040 is only for use by statutory “U.S. persons” (26 U.S.C. §7701(a)(30)) with a domicile in the statutory  
20 but not constitutional “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) (federal  
21 territory excluding states of the Union) and who are lawfully engaged in the “trade or business” franchise. The “public  
22 office” and not the person filling the office, in that sense, is what has the domicile or residence in the District of  
23 Columbia. Everything on the IRS Form 1040 is subject to “trade or business” deductions under 26 U.S.C. §162 and  
24 therefore is connected to the “trade or business” franchise and office held by the person. This is also consistent with 26  
25 U.S.C. §864(c)(3), which says that all income and gains from “sources within the United States”, meaning sources  
26 within the U.S. government, are “effectively connected with a trade or business”:

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

29 (c) *Effectively connected income, etc.*  
30 (3) *Other income from sources within United States*

31 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to which*  
32 *paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within*  
33 *the United States.*

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**ENCLOSURE (7): IRS FORM 4598 TO SEND TO MISINFORMED SUBMITTERS OF INFORMATION RETURNS**



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**ENCLOSURE (8): TAX FORM ATTACHMENT**