

**DEMAND FOR VERIFIED EVIDENCE
OF “TRADE OR BUSINESS” ACTIVITY:
CURRENCY TRANSACTION REPORT (CTR)
INSTRUCTIONS**

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1. PURPOSE:

IMPORTANT: This form provides a very important defense against money laundering ([18 U.S.C. §1956](#)) and structuring ([31 U.S.C. §5324](#)) charges by the government. You are asking to be prosecuted if they do a CTR and you don't send the FINCEN and the submitter of the CTR this form with our *Certificate/Proof/Affidavit of Service*, Form #01.002. See the following reference for more information on these and other commercial crimes:

Family Guardian Website: Money, Banking, and Credit Page, Section 11
<http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm>

To gather information from a financial institution which has prepared or is about to prepare a Currency Transaction Report (CTR), IRS Form 8300 or similar, against the submitter when they attempt to withdraw \$10,000 or more in cash from a financial institution. Pursuant to [31 U.S.C. §5331](#), this form may only be prepared if the recipient of the cash is engaged in a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as follows:

[26 U.S.C. §7701\(a\)\(26\)](#)

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

1.1. A “public office” is a fiduciary or trustee position within the United States government which makes a person into the equivalent of an uncompensated federal “employee” or “contractor”. Information Returns include IRS Schedule K-1 and forms W-2, 1042-S, 1098, and 1099.

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.”¹ Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.² That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves,³ and owes a fiduciary duty to the public.⁴ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁵ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁶”
[63C Am.Jur.2d, Public Officers and Employees, §247]

¹ State ex rel. Nagle v Sullivan, 98 Mont 425, 40 P.2d. 995, 99 ALR 321; Jersey City v Hague, 18 N.J. 584, 115 A.2d. 8.

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

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

⁴ United States v Holzer (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 US 807, 98 L.Ed.2d. 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 US 1035, 100 L.Ed.2d. 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

⁵ Chicago ex rel. Cohen v Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁶ Indiana State Ethics Comm'n v Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1.2. Anyone who tries to connect you to such a position if you aren't ALREADY a public official in the government is:

1.2.1. Acting as a federal employment and contractor recruiter and enticing you into slavery in violation of the [Thirteenth Amendment](#) prohibition against involuntary servitude.

1.2.2. Compelling you to become a "taxpayer". They can be held civilly liable for any wrongful tax liability that results from the false report in a court of equity.

1.2.3. Compelling you to contract with the government as a voluntary agent of the government, in violation of [Article 1](#), Section 10 of the Constitution. The Internal Revenue Code Subtitle A is "private law" that only applies to those who voluntarily make themselves subject by engaging in avoidable, privileged, excise taxable activities of a "[trade or business](#)", or who have passive earnings from within the District of Columbia. See the following for proof:

Requirement for Consent, Form #05.003

<http://sedm.org/Forms/05-MemLaw/Consent.pdf>

1.3. The IRS Website deliberately omits the information contained in this pamphlet, presumably because they want to:

1.3.1. Encourage the filing of false Information Returns in order to manufacture more "taxpayers" out of innocent, law-abiding Americans who are "nontaxpayers". This amounts to the equivalent of "compelled association" in violation of the [First Amendment](#).

*"The right to associate or not to associate with others solely on the basis of individual choice, not being absolute, may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. **The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited associations.** Thus, where a sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to associate together for the common good, then such forced association is constitutional. ⁸ **But the Supreme Court has made it clear that compelling an individual to become a member of an organization with political aspects [such as a "state" or the government itself, for instance], or compelling an individual to become a member of an organization which financially supports, in more than an insignificant way, political personages or goals which the individual does not wish to support, is an infringement of the individual's constitutional right to freedom of association.**"⁹ The First Amendment prevents the government, except in the most compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees from actual or constructive discharge. ¹⁰ Thus, First Amendment principles prohibit a state from compelling any*

⁷ § 539.

⁸ Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

⁹ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

¹⁰ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

individual to associate with a political party, as a condition of retaining public employment. ¹¹ The First Amendment protects nonpolicymaking public employees from discrimination based on their political beliefs or affiliation.¹² But the First Amendment protects the right of political party members to advocate that a specific person be elected or appointed to a particular office and that a specific person be hired to perform a governmental function. ¹³ In the First Amendment context, the political patronage exception to the First Amendment protection for public employees is to be construed broadly, so as presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such as a secretary of state given statutory authority over various state corporation law practices, fall within the political patronage exception to First Amendment protection of public employees. ¹⁴ However, a supposed interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that require a particular party affiliation. ¹⁵

[*American Jurisprudence 2d*, Constitutional law, §546: Forced and Prohibited Associations]

- 1.3.2. Increase their revenues from unlawful collection and enforcement.
 - 1.3.3. Unlawfully violate the [Fourth Amendment](#) by invading the privacy of natural persons who are "nontaxpayers" by monitoring all of their earnings so they can be terrorized, manipulated, and hunted like prey.
 - 1.3.4. Enslave and trap people into involuntary servitude to the government, in violation of the [Thirteenth Amendment](#), [42 U.S.C. §1994](#), and [18 U.S.C. §1581](#).
- 1.4. Below is what the IRS Website says on the subject of Information Returns, and notice they don't say a WORD about the prerequisite of "trade or business" activity as a precondition to the filing of Information Returns, even though this is, in fact, the case:

Who must file Information Returns?

Any person, including a corporation, partnership, individual, estate, and trust, who make reportable transactions [connected ONLY with a "trade or business", pursuant to 26 U.S.C. §6041] during the calendar year must file information returns to report those transactions to the IRS. Persons required to file Information Returns to the IRS must also furnish statements to the recipients of the income. Filers who have 250 or more must file these returns [electronically](#) or [magnetically](#).

[IRS Website, A Guide to Information Returns:

<http://www.irs.gov/efile/article/0..id=98114,00.html>]

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

¹¹ Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d 1102 (1977); Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d 1027 (U.S. 1997).

¹² LaRou v. Ridlon, 98 F.3d 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d 1027 (U.S. 1997).

¹³ Vickery v. Jones, 100 F.3d 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d 7 (1st Cir. 1996).

¹⁴ McCloud v. Testa, 97 F.3d 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

¹⁵ Parrish v. Nikolits, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d 1027 (U.S. 1997).

- 1.5. This form will prevent any form of coercion, duress, or involuntary servitude imposed upon you by ignorant or malicious financial institutions and thereby help you defend and protect your Constitutional rights.
2. **CIRCUMSTANCES WHEN THIS FORM IS APPROPRIATE:** Use this form when you are withdrawing currency in excess of \$10,000 from a financial institution, and the clerk at the institution attempts to complete any of the following:
 - 2.1. [FinCEN Form 103](#), Currency Transaction Report (CTR) by Casinos
 - 2.2. [FinCEN Form 104](#), Currency Transaction Report (CTR)
 - 2.3. [FinCEN Form 8300](#), Report of Cash Payments Over \$10,000 Received in a Trade or Business
 - 2.4. [IRS Form 8300](#), Report of Cash Payments Over \$10,000 Received in a Trade or Business
3. **PROCEDURE FOR USE:**
 - 3.1. When you take the approach recommended in this document, a lawyer or government representative may try to deceive you about the meaning of the “word of art” called a “trade or business” by saying that the definition uses the word “includes”, and then imply that the definition is “expansive” and includes basically anything he or she wants it to include. This is an admission that the above is NOT a definition, because it is not a definition unless it describes every thing or class of thing to which it applies. When they try to deceive you in this way, direct them to the following resource and demand that they rebut the questions at the end:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2. This form is electronically fillable with either the free Acrobat Reader or the full version of Adobe Acrobat. If you have the full version of Acrobat, you can fill in the form and save the filled in version with all your entries for later reuse.
 - 3.3. Fill in blocks 1 through 8 of the form.
 - 3.4. **Block 10:** If you are a believer, check “Heaven” for block 10. If not, check preferably the “No place on earth” or “Nonfederal areas within a state” blocks.
 - 3.5. **Blocks 9 and 11:** If you were born in a state of the Union, do as below, otherwise, check the appropriate checks in blocks 9 and 11:
 - 3.5.1. Check the “Constitutional but not statutory Citizen” block in block 9.
 - 3.5.2. Check the “Non-resident non-person” block in block 11 if NOT engaged in a public office or “Nonresident alien” if engaged in a public office.
 - 3.6. **Blocks 12 and 13:** Sign and date the form. Keep the original and make one copy.
 - 3.7. Give the copy of the form to the bank or financial institution clerk or representative who is trying to complete the Currency Transaction Report (CTR) on you. Tell the clerk:

“You have elected to prepare a Currency Transaction Report (CTR) on my transaction. I believe that you are violating the law by doing this, based on my extensive research and as a law abiding citizen who wants to make sure you are obeying the law as well. I believe there is no law or regulation that requires you to fill out this form. I have compiled my research into a two page form that I want you to fill out BEFORE you do the CTR. Please complete Sections 2 and 3 of the form. It will be simple and straight forward and brief and it is the ONLY way that you are going to maintain my confidence as a depositor and otherwise loyal customer. The purpose is to ensure that you are following the law on this subject, because I believe that you are not and I can prove in fact, that you are violating the law. If you are at all unsure of the answers, then I encourage you to contact your supervisor or corporate legal counsel to get any questions answered that you might have. If you discontinue your attempt to complete the form, then I will not ask you to complete this form. If you insist on preparing the CTR, then I insist on you completing this form, and your answers will be attached to the CTR that you submit as a protest to this unlawful action on your part. If you insist on preparing the CTR, I will also be closing my account at this institution, because I cannot do business with people who willfully violate the law and my personal privacy and compel me into a relationship with the government that I do not wish to be part of. I remind you that the First

Amendment guarantees me a right of freedom from compelled association, which includes compelled association with the government as a 'public officer' and federal 'employee'."

- 3.8. Next, hand the clerk who prepares or will prepare information returns the following form and INSIST that they attach it to all information returns they intend to file. It is a criminal complaint asking them to be prosecuted by the recipient of the information return:

Criminal Complaint Attachment: False and Fraudulent Information Return, Form #04.402
<http://sedm.org/Forms/FormIndex.htm>

- 3.9. Be available to answer any questions from the clerk.

3.9.1. If the recipient asks questions, then politely and simply answer them.

3.9.2. If the recipient can't digest the legal issues raised or questions them, suggest that the corporate counsel look read and rebut Sections 3 and the Appendix and give you a call if they have questions. Tell them that you have all the time in the world to wait for an answer and a complete form.

- 3.10. When the clerk has completed the form, make sure you get the original, signed copy of the completed form from the clerk. Make a photocopy and give to the clerk. If they don't have a copier, then bring two forms to the bank and have the clerk fill out both, so you can keep one.

4. WHY YOU DON'T WANT A CTR FILED ON YOU

- 4.1. **WARNING:** If you allow this form to be filled out and sent in, you then become susceptible to a trumped up charge of money laundering under [18 U.S.C. §1956](#) if the government decides they don't like you for any reason. It constitutes money laundering to use funds on deposit in an account which has a Social Security Number attached to it in order to evade taxes, in violation of [26 U.S.C. §7201](#). All accounts with Social Security Numbers attached become private property devoted to a public use. You cannot open a numbered account without becoming:

- 4.1.1. A federal "employee" or contractor and Social Security Trustee. See:

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

- 4.1.2. A person engaged in a "trade or business". See:

The "Trade or Business" Scam, Form #05.001
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

- 4.1.3. A "[U.S. person](#)". See [26 U.S.C. §7701\(a\)\(30\)](#).

If you want to avoid all of the above forms of "compelled association", you must open all your financial accounts as a "non-resident non-person" WITHOUT using any government-issued number. This is done using the IRS form W-8BEN and modifying the form to correctly describe your status as a "non-resident non-person". See:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

- 4.2. Those who have the CTR filed against them put themselves into a "privileged" status in relation to the federal government and become "effectively connected with a trade or business", as defined in [26 U.S.C. §7701\(a\)\(26\)](#). This makes them into prima facie "taxpayers" under the Internal Revenue Code, Subtitle A. Those who are "nontaxpayers" should not allow themselves to be wrongfully identified as "taxpayers". See:

<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

5. ABOUT CONTACTING FINCEN TO GET QUESTIONS ANSWERED ABOUT THE CTR FORMS

- 5.1. If you have questions about how to fill out the CTR, you may contact FINCEN at:

Financial Institutions Hotline: 1-866-556-3974 (7 days a week, 24 hours a day)

<http://www.fincen.gov/contactus.htm>

- 5.2. No matter what purpose you call FINCEN for, they do not answer questions on the phone directly. Instead, they will compel you to surrender your privacy by providing your name and phone number so they can put you in their terrorist database and track you like an animal:
 - 5.2.1. If you call on the phone, they will ask for your name and phone number and call you back at their convenience. They will insist on your full name and your phone number, and if you don't give them your full name, they won't help and will hang up on you.
 - 5.2.2. If you ask them for a mailing address to send your question, they won't give you one and you won't find one on their website.
 - 5.2.3. If you ask for an email address, they will tell you that they don't answer questions via email. They also don't provide an email address on their website to get questions answered about their forms.
- 5.3. If you call the main FINCEN information number as we did, at (703) 905-3591 and ask how you can get your question answered without surrendering your name and phone number and privacy, then they will try to put you through to the number above, which compels you to surrender your name and phone number. If you call them back and ask to be directly connected to someone without surrendering their privacy, they will not help you and will be rude to you.
- 5.4. FINCEN is a communist and terrorist organization because they interfere with your Fourth Amendment right to privacy, so it's probably a waste of time to call or write or email them.
- 5.5. If the financial institution you are dealing with insists on calling them about you giving them this form, then you should remind them that the courts have said repeatedly that what public servants say is NOT to be trusted. Therefore, it's pointless for a financial institution to call the government to get an opinion about how to respond to this form. See:

<http://famguardian.org/Subjects/Taxes/Articles/reliance.htm>

6. **REBUTTED OBJECTIONS TO ASSERTIONS IN THIS DOCUMENT**

6.1. Objections to the legal definition of "trade or business" found in 26 U.S.C. §7701(a)(26)

6.1.1. STATEMENT: "That's just your interpretation of the meaning of the word 'trade or business'"

REBUTTAL: The law is plain in defining it. [26 U.S.C. §7701\(a\)\(26\)](#) defines a "trade or business" as "the functions of a public office". The U.S. Supreme Court has said that where a definition is provided, it supersedes the ordinary definition of the term. The reason for even providing a definition is so that the ordinary definition is not inferred:

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

The above is also consistent with the rules of statutory construction, which say on this subject:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others

from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[Black’s Law Dictionary, Sixth Edition, page 581]

Therefore, you are not free to invent additional things that might be included in the meaning of “trade or business” that are not indicated somewhere within the Internal Revenue Code. Since I am not engaged in a “trade or business”, then you cannot “assume or presume” that I am without engaging in the equivalent of slavery to the government, because that would make me an uncompensated “public official”.

7. RESOURCES FOR FURTHER STUDY:

- 7.1. Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205- use this form if the filer of the CTR attempts to put an SSN or TIN on the form.
<http://sedm.org/Forms/FormIndex.htm>
- 7.2. The Trade or Business Scam, Form #05.001-pamphlet that explains what a “trade or business” is and why most Americans aren’t engaged in one. See:
<http://sedm.org/Forms/FormIndex.htm>
- 7.3. Legal Deception, Propaganda, and Fraud, Form #05.014-legal profession and government deception relating to the abuse of the word “include” within definitions such as “trade or business”:
<http://sedm.org/Forms/FormIndex.htm>
- 7.4. Specific Regulations
 - 7.4.1. [31 U.S.C. 5331](https://www.law.cornell.edu/uscode/text/31/5331): Statute that originates requirement for CTR’s. See:
<https://www.law.cornell.edu/uscode/text/31/5331>
 - 7.4.2. [31 C.F.R. §1010.330\(d\)\(2\)](https://www.law.cornell.edu/cfr/text/31/1010.330): Regulation which exempts transactions not associated with a “trade or business”. See:
<https://www.law.cornell.edu/cfr/text/31/1010.330>
 - 7.4.3. [31 C.F.R. §1010.415](https://www.law.cornell.edu/cfr/text/31/1010.415): Regulation which requires gathering information for transactions at or above \$3,000
<https://www.law.cornell.edu/cfr/text/31/1010.415>
- 7.5. Bank Secrecy Act (BSA) Pamphlet:
http://famguardian.org/Subjects/MoneyBanking/Commerce/bsa_quickrefguide.pdf
- 7.6. Bank Secrecy Act:
 - 7.6.1. [31 U.S.C. §5311](https://www.law.cornell.edu/uscode/text/31/subtitle-IV/chapter-53/subchapter-II) et seq.:
<https://www.law.cornell.edu/uscode/text/31/subtitle-IV/chapter-53/subchapter-II>
 - 7.6.2. [31 C.F.R. §1010](https://www.law.cornell.edu/cfr/text/31/part-1010/subpart-C):
<https://www.law.cornell.edu/cfr/text/31/part-1010/subpart-C>
- 7.7. Bank Secrecy Act (BSA) Examination Manual, Federal Reserve:
<http://famguardian.org/Subjects/MoneyBanking/Banks/7-00bsaman.pdf>
- 7.8. : Penalties for compelled use of Social Security Numbers

8. CONTACTS TO INVESTIGATE HOW PRIVATE COMPANIES SHOULD HANDLE CTR’s:

- 8.1. Treasury Money Services Business (MSB) website: <http://msb.gov>
- 8.2. Financial Crimes Enforcement Network (FINCEN):
 - 8.2.1. Website: <http://fincen.gov>
 - 8.2.2. Financial Institutions Hotline: 866-556-3974
 - 8.2.3. FINCEN forms website: place where the CTR forms may be downloaded and viewed.
See: http://www.fincen.gov/reg_bsaforms.html
- 8.3. Western Union Legal Department (do wiring of money):
 - 8.3.1. Phone: 720-332-1000, Select “0” and then ask for Legal Department

8.3.2. Address: Western Union Financial Services, Inc.; 13022 Hollenberg Drive; Bridgeton,
MO 63044

CONSTRUCTIVE NOTICE WARNING

(for filers of Information Returns)

Do not exceed your private-sector status! Any erroneous assumption and/or implication that as a private party you are authorized to act as an agent or fiduciary for the government and its laws will not save you (or your employer) from personal liability and possible civil action or criminal conviction for the violation of law you are attempting or may in this instance be the filing of a knowingly false and fraudulent information return.

The term “information return” covers a wide variety of government forms that only government employers, accounting departments and payroll organizations can be legally obligated to file with the IRS, such as IRS forms W-2, 1042-S, 1098, 1099, 8300 (CTR). These forms are prescribed by government law and those using said forms are understood to have knowledge of such government law and to work for the government in an official capacity only. Sadly many non-governmental private sector return-filers are not licensed to act in a quasi-governmental capacity as private companies. Consider this court case:

“We must note here, as matter of judicial knowledge, that most lawyers have only scant knowledge of the tax laws.”
[Bursten v. U.S., 395 f 2d 976, 981 (5th. Cir., 1968)]

If most lawyers have scant knowledge of laws, what does that imply about accountants, payroll departments, company employees, non-lawyer tax preparers and IRS employees? Anyone challenging a filing can simply ask the filing party: You made an assumption and filed a government legal form prescribed by government law:

1. Are you licensed to practice government law?
2. Are you my legal counsel?
3. Where is your signed delegation of authority to act on behalf of government?
4. Where is your Power of Attorney to act on my behalf?
5. Are you an authorized ‘withholding agent’ as described in sections 26 U.S.C. §§1441, 1442, 1443, or 1461?”
6. Do you have an IRS form 2678 on file signed by a delegate of the Secretary of the Treasury authorizing you to act as a “withholding agent”. If not, you are simply a private individual who is STEALING from people if they don’t consent to withholding.
7. Do you realize that while acting under “color” but without actual authority of law as a voluntary agent for the government, that you consent to be bound by all the restrictions imposed upon the government, including the Bill of Rights?
8. Are you prepared to answer these “sticky” questions and possibly many more?

It is for this reason that filing parties--due to ignorance of all the implications of their actions--put themselves at great risk by filing a government form containing accusatory *implications* they might or might not understand. Worse yet, the IRS cannot and does not intervene to take responsibilities associated with any false information provided to third parties who contact them, and the courts refuse to hold them accountable to do this either. All risk is born by the filing party! See:

Federal Courts and IRS’ Own IRM say the IRS is NOT RESPONSIBLE for its Actions or its Words or for Following its Own Written Procedures
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

The filing of an information return in most instances is considered a voluntary act. Whenever anybody enters-into a voluntary arrangement with the government they are presumptively “CHARGED WITH” knowing government statutes (i.e law U.S.C.) and regulations (i.e. CFR):

“Persons dealing with the government are charged with knowing government statutes and regulations, and they assume the risk that government agents may exceed their authority and provide misinformation.” See Federal Crop Insurance Corp. v. Merrill, 332 U.S. 380, 384-85, 68 S.Ct. 1, 3-4, 92 L.Ed. 10 (1947)
[Lavin v. Marsh, C.A.Cal., 1981, US Crt Appeals 9th Cir., 1981, No. 79-4163]

Can you say you know all the government statutes and regulations? What about all the attendant case-law?

From a reading of the above case-quote, if your common sense tells you that “CHARGED WITH”...presumes something *other* than...“innocent until proven guilty”, you are probably correct. There is an “implied obligation” involved on your behalf because of the voluntary act you did. You are safer with, “If in doubt, don’t act”:

“An individual may be under no obligation to do a particular thing, and his failure to act creates no liability but if he voluntarily attempts to act and do a particular thing, he comes under an implied obligation in respect to the manner in which he does it.”
[Guardian T & D Co. v. Fisher, 26 S. Ct. 186 @ 188 (1986)]

Be aware that as legal form of government, the filing of information return forms are accusatory in nature—reaching far beyond mere amount and name. The “implied obligation” upon the filing parties is specific and intimate knowledge of the people and organizations to which they are filed-upon with an understanding sufficient to stand on federal law of the accusation. Remember: The burden of proof is on the filing party and as most filing parties are not licensed to practice law, they are hence cautioned against implication of taxation status without direct evidence.

Don’t be misled into overstepping your boundaries and doing the dirty-work of the federal government. They won’t come to your rescue. See the *Federal Crop Insurance* case above as a shocking reminder. The federal government is “a government of small enumerated powers” limited to operating primarily on federal territory and has limited authority in the private affairs in the states.

“The laws of Congress in respect to those matters [Federal Income Taxation] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.”
[Caha v. United States, 152 U.S. 211, 215, 14 S. Ct. 513 (1894)]

But what about NOT doing some action “supposedly” required? There are very few instances in free society whereby people are held accountable for acts they DON’T DO [assuming justification and reasonableness]. The only persons who can be prosecuted for NOT doing something are all fiduciaries of one kind or another, and you aren’t a government fiduciary or “transferee” as described in 26 U.S.C. §6903 and neither am I in this context. Almost the entirety of the Bill of Rights and several amendments, in fact, protect us from being convicted of “things we FAILED to do.” That is NOT true for voluntary acts a person does FREELY. Notice the severity associated with filing false (voluntary-act) forms (see legal notice below) yet from the Guardian case-quote above says a:

“...failure to act creates no liability.”

Once again illustrating: If in doubt, don't act. Be aware that the rights you desire in your protection are the same as the rights you should project in the protection of others. One party can inquire into the business [i.e. affairs personal or otherwise] of another, but as a protected right, there is NO DUTY for the other party to reveal any aspect of that business [i.e. affairs personal or otherwise]. Think about this famous Supreme Court case the next time you make demands on another:

*"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. **He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation,** so far as it may tend to incriminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. **He owes nothing to the public so long as he does not trespass upon their rights"***

[Hale v. Henkel, 201 U.S. 43 (1906)]

There is **no duty** for anyone to divulge the nature of his or her or its *private* affairs or business or [implied] paperwork. It is not a crime and not harmful to anyone to earn a living and support yourself. The only thing the government can lawfully regulate with civil law is PUBLIC conduct of its own officers and agents. You have been deceived and enslaved by crafty lawyers using "words of art" and legalese into acting as a "public officer" in the government without compensation, and even into PAYING for the PRIVILEGE. There is no provision of law applicable to a non-fiduciary *private* person such as yourself that creates a legal duty to file such a return. Any such law would constitute involuntary servitude in violation of the Thirteenth Amendment. Based on this document, that information return will likely be false because I am NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#) and you are not a "withholding agent" as legally defined in [26 U.S.C. §7701\(a\)\(14\)](#). See:

The "Trade or Business" Scam, Form #05.001

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

TAKE HEED AND NOTICE--LEGAL WARNING—CRIMINAL AND CIVIL PENALTIES APPLY!

I urge you to use extreme caution when filing "information returns" with the IRS! A false information return is NOT limited to just the amount. An "...information return contains implications of taxation binding on the filing party in verification thereof..." The risks associated with willfully filing false information returns include, but are not limited to:

1. [26 U.S.C. §7206](#) provides up to \$100,000 fine and 3 years imprisonment for filing false returns regardless of whether they are signed or not. *United States v. Coveney*, 995 F.2d 578, 588 (5th Cir. 1993). Further it is *not* necessary that the defendant be the same individual who actually filed the false return, as long as the defendant's willful conduct *led* to the false filing. *United States v. Kellogg*, 955 F.2d 1244, 1249 (9th Cir. 1992). While frequently the false document will be...an information return, *any* document required or authorized to be filed with the IRS can give rise to the offense. See U.S. Dept of Justice Criminal Tax Manual 13:00.
2. [26 U.S.C. §7434](#) authorizes a suit in federal court against the filer of the false information return in which the innocent victim can recover attorney fees plus any tax liabilities sustained because of the false information return.
3. [26 U.S.C. §7207](#) makes it a crime punishable by a fine of \$10,000 if you are an individual or \$50,000 for a corporation and one year in jail for filing a false information return against anyone.
4. [18 U.S.C. §912](#) makes it a crime punishable by three years in jail or a fine for impersonating or causing others to impersonate a "public officer". Anyone who has an information return filed against them is, by definition, a "public officer".
5. [42 U.S.C. §408](#) makes it a crime punishable by five years in jail and a fine for doing any of the following:
 - 5.1. 42 U.S.C. §408(a)(8): Compelling the use of a Social Security Number in the case of a nonresident alien not engaged in a "trade or business".
 - 5.2. 42 U.S.C. §408(a)(1): Reporting false "wages" on an IRS form W-2.
 - 5.3. 42 U.S.C. §408(a)(2) to (a)(3): Making a false statement.

WARNING: If there is any question in your mind about whether you should file an information return against me, the safest route is to NOT file it.

If you would like to learn more about the consequences of knowingly filing false information returns, which is criminal fraud, read the following article:

Correcting Erroneous Information Returns, Form #04.001

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

You have been duly warned:

1. If you persist by filing a false information return beyond this point, the offense becomes not only actionable, but fraudulent and subject to the criminal penalties found at [26 U.S.C. §7207](#).
2. Not to call the IRS for advice on this matter, because the courts have repeatedly said they aren't accountable for their answer. Only you can decide what to do, and that decision MUST be based ONLY upon enacted positive law. [1 U.S.C. §204](#) says the Internal Revenue Code is NOT positive law.
3. Not to rely upon any IRS form OR publication, because the IRS' own website and the courts both say you can't:

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

4. Not to rely upon any tax professional or any industry trade publication, because the courts have said that these sources of information are no authoritative.
5. If there is any question in your mind about what you can reasonably rely upon in making your decision about what to do, I advise you to read the following authoritative pamphlet containing the government's own statements on this important subject:

Reasonable Belief About Income Tax Liability, Form #05.007

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

If you as the recipient of this notice want to be indemnified of the risks described in this section, then I would like to offer you a lawful way to do this. I as the person submitting this notice to you would be happy to assume all consequences and liabilities for following the law PROVIDED that you honor and obey all the laws described in this section and don't withhold or report from my pay as a statutory "non-resident non-person" not engaged in a trade or business. I am willing to sign a written, notarized agreement with you to that affect so that you don't have to assume any legal liabilities by virtue of obeying the laws documented in this pamphlet. I am doing this because I want to make it easy and carefree for you to obey the tax laws. You are encouraged to approach me informally if you would like to negotiate the terms of such a written agreement.

On the other hand, if you insist on filing knowingly false and now fraudulent information returns and thereby refuse to read or obey the law, then I insist that you attach the following form to EVERY information return you file, which I will provide or have provided in connection with our relationship:

Criminal Complaint Attachment: False and Fraudulent Information Return, Form #04.402
<http://sedm.org/Forms/FormIndex.htm>

Failure to file the above report shall result in the additional crime of obstructing justice and make your supervisor into a accessory after the fact to the crimes described herein.

DEMAND FOR VERIFIED EVIDENCE OF "TRADE OR BUSINESS" ACTIVITY: CURRENCY TRANSACTION REPORT (CTR)

PURPOSE: The purpose of this form is to formally challenge the requirement for a Currency Transaction Report (CTR), Treasury Form 8300, in the case of a withdrawal of amounts in excess of \$10,000 in currency from a financial institution. The requirement to complete CTR's originates in Title 31 of the Treasury Regulations at [31 C.F.R. §1010.330\(d\)\(2\)](#). Recipient is asked to complete Sections 2 and 3 of this form and return the completed form signed under penalty of perjury to the person who gave you this form. Failure by the recipient to read and complete this form shall result in a minimum \$5,000 liability under [26 U.S.C. §7434](#) and criminal penalties of \$10,000 in the case of an individual and \$50,000 in the case of a corporation plus up to one year in jail under [26 U.S.C. §7207](#).

SECTION 1: LEGAL "PERSON" AGAINST WHOM CTR IS BEING ILLEGALLY FILED

(Legal person or designated representative fills out this section.)

1. Name			
2. Institution Name			
3. Account number			
4. Current address			
5. City		6. State	
7. Zip		8. Country	

<p>9. CITIZENSHIP: (check only ONE option)</p> <p><input type="checkbox"/> 9.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to 8 U.S.C. §1101(a)(21). Born in state of the Union. NOT an: 1. "alien" (per 26 U.S.C. §7701(b)(1)(A)) 2. "Individual" (per 26 C.F.R. §1.1441-1(c)(3)). 3. "citizen of the United States" per 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) per per Rogers v. Bellei, 401 U.S. 815 (1971). "Stateless Person" as per Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989). Constitutional diversity of citizenship pursuant to U.S. Const. Art. III, Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332. Rebut the following if you disagree within 30 days or you stipulate it as truth. http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</p> <p><input type="checkbox"/> 9.2 Statutory but not constitutional "U.S. citizen". Described in 8 U.S.C. §1401, 8 U.S.C. §1101(a)(2)(B), and 26 C.F.R. §1.1-1(c). Born on federal territory and domiciled in the District of Columbia or federal territory or possession. Not a constitutional or Fourteenth Amendment "citizen of the United States" per Rogers v. Bellei, 401 U.S. 815 (1971).</p> <p><input type="checkbox"/> 9.3 Statutory "U.S. national". Described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B), and 8 U.S.C. §1452. Born anywhere in the country and domiciled in American Samoa or Swains Island</p> <p><input type="checkbox"/> 9.4 Foreign National. Country: _____ Nonresident alien under 26 U.S.C. §7701(b)(1)(B) if a public officer.</p> <p><input type="checkbox"/> 9.5 Dual nationality. national of USA*** (NOT "U.S.***") pursuant to 8 U.S.C. §1101(a)(21) AND the following country, nation, or government:</p> <p><input type="checkbox"/> 9.6 Dual nationality. national of USA*** (NOT "U.S.***") pursuant to 8 U.S.C. §1101(a)(21) AND Kingdom of Heaven on Earth.</p> <p><input type="checkbox"/> 9.7 "Free Inhabitant" under the Articles of Confederation but not Constitutional "Citizen" or "citizen of the United States". Articles of Confederation identify themselves as "perpetual", and therefore this status is perpetual.</p>	<p>10. DOMICILE AND RESIDENCE: (Check only one, NO other "residences"). See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it. <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i>, Form #05.002; http://sedm.org/Forms/FormIndex.htm</p> <p><input type="checkbox"/> 10.1 Nonfederal areas within de jure state of the Union: _____ (state name). NOT part of the "State" defined in 26 U.S.C. §7701(a)(10), 4 U.S.C. §110(d), 42 U.S.C. §1301(a)(1), or 28 U.S.C. §1332(d) nor part of the geographical sense of "United States" defined in 26 U.S.C. §7701(a)(9), or 42 U.S.C. §1301(a)(2). Not a political "alien" pursuant to 8 U.S.C. §1101(a)(3)) nor a "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) since a national of the nation United States. A civil sensed, or legal "alien", pursuant to 8 U.S.C. §1101(a)(3) since not domiciled in the geographical sensed "United States" defined in either 26 U.S.C. §7701(a)(9) or 42 U.S.C. §1301(a)(2). No "residence" within the meaning of the I.R.C., because only statutory "aliens" can have a "residence" per 26 C.F.R. §1.871-2. Constitutional citizens or "nationals of the United States*** of America" have a domicile rather than a residence. Only privileged constitutional/political "aliens" have a "residence".</p> <p><input type="checkbox"/> 10.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.</p> <p><input type="checkbox"/> 10.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.</p> <p><input type="checkbox"/> 10.4 "United States" (District of Columbia, see 26 U.S.C. §7701(a)(9) and (a)(10))</p> <p><input type="checkbox"/> 10.5 Federal areas within state: _____ (state name)</p> <p><input type="checkbox"/> 10.6 Foreign country or government: _____ (name of foreign country or government). See 26 U.S.C. §892(a)(3) for definition of "foreign government".</p> <p><input type="checkbox"/> 10.7 Federal territory or possession. Territory/possession name: _____</p>
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11. FEDERAL TAX ENTITY TYPE: (check all that apply)			
Check	Type of tax	Defined in (Please specify if blank)	Description
<input type="checkbox"/>	"Non-resident non-person"		An artificial entity, foreign national or a human born in a state of the Union, domiciled in either a state of the Union or a foreign country but not on federal territory. Not engaged in a public office.
<input type="checkbox"/>	"Nonresident alien"	26 U.S.C. §7701 (b)(1)(B)	A foreign national or a person born in a state of the Union domiciled in either a state of the Union or a foreign country but not on federal territory. Engaged in a public office and therefore a statutory "individual".
<input type="checkbox"/>	Statutory but not Constitutional "U.S. citizen"	8 U.S.C. §1401 26 C.F.R. §1.1-1(c)	Born anywhere in America and domiciled on federal territory and not within a state of the Union
<input type="checkbox"/>	Statutory but not Constitutional "Resident alien"	26 U.S.C. §7701 (b)(1)(A)	A foreign national domiciled on federal territory and not within a state of the Union
<input type="checkbox"/>	Federally registered corporation		Domiciled on federal territory and not within any state of the Union. Includes entities of the United States government under 28 U.S.C. §3002 (15)(A)
<input type="checkbox"/>	State-only registered corporation		Domiciled within the exclusive jurisdiction of a state on not within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10)
<input type="checkbox"/>	Foreign corporation from abroad		
<input type="checkbox"/>	Common law pure trust		
12. CTR Target signature:		I certify under penalty of perjury under the laws of my state, from without the "United States", and in accordance with 28 U.S.C. §1746 (1) that the facts provided in this section are true, correct, and complete. _____ Signature	13. Date signed:
<u>COPYRIGHT NOTICE:</u> The contents of this document is copyrighted and licensed information and the holder of the copyright is the submitter. It may not be shared by the government with third parties or entered into any kind of electronic information system or used by the government for any kind of tax collection activity. Only the submitter may use it as he chooses. The fee for violating the copyright is \$100,000 per incident. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic file.			

SECTION 2: QUESTIONS FOR CLERK PREPARING FALSE CTR

(If clerk preparing CTR does not have answers to the below questions, then please have a supervisor answer them)

#	Type of tax	Valid Values	Answer
1	Do you know that CTR's can only be completed for currency that is connected to a "trade or business"?	Yes/No	
2	Do you know what a "trade or business" is?	Yes/No	
3	Do you know where a "trade or business" is defined in the law?	Yes/No	
4	Is there anyone in your company who can tell you what it means?	Yes/No	
5	Please provide the definition of a "trade or business" if you answered "Yes" to the previous question.	Narrative	
6	Has your employee training educated you about what a "trade or business" is?	Yes/No	
7	What does your supervisor say a "trade or business" is?	Narrative	
8	Would you be willing to accept the definition of a "trade or business" found in the federal law if I could show it to you?	Yes/No	
9	Did you know that federal law says that if the currency is not connected to a "trade or business", then it does not need to be reported on a CTR REGARDLESS of the amount?	Yes/No	
10	What criteria do you use to determine whether funds are connected to a "trade or business"?	Narrative	
11	Would you allow the subject of the CTR to prove to you that he/she is NOT engaged in a "trade or business"?	Yes/No	
12	If the subject of the CTR could prove to you that he was not engaged in a "trade or business", would you then dismiss the requirement to prepare a CTR?	Yes/No	
13	Is there any need to fill out a CTR for someone who has no demonstrated tax liability?	Yes/No	
14	Please provide the statute and implementing regulation that gives you, a financial institution, the authority to determine without my consent or participation, whether I am engaged in a "trade or business"	Fill in	Statute: _____ Implementing Regulation published in the Federal Register: _____
15	Please provide all evidence you have that I or the entity I represent are engaged in a "trade or business". Please sign all evidence under penalty of perjury as required by 26 U.S.C. §6065	Comments	

LEGAL AUTHORITY FOR IMPUTED TAX LIABILITY ASSOCIATED WITH CTR

(Complete details to right of information required)

14. Statute imposing tax	26 U.S.C. § _____ State statute: _____
15. Statute establishing "liability"	26 U.S.C. § _____ State statute: _____
16. Implementing regulation authorizing assessment	26 C.F.R. § _____ State reg: _____
17. Implementing regulations authorizing levy (not NOTICE of levy, but court-issued levy)	26 C.F.R. § _____ State reg: _____
18. Implementing regulation authorizing lien (not NOTICE of lien, but court-issued lien)	26 C.F.R. § _____ State reg: _____

SECTION 3. CONSTRAINTS ON FINANCIAL TRANSACTION REPORTING

All financial transaction reporting under Title 31 of the U.S. Code has as a prerequisite that the target of the report is engaged in a "[trade or business](#)", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) and [31 C.F.R. §1010.330](#) as "the functions of a public office" within the U.S. government. The recipient of this form is hereby notified that I, the Submitter of this form, am not engaged in the "trade or business" franchise and therefore cannot lawfully become the proper subject of any of the following types of transaction reporting:

1. IRS Form 8300: Currency Transaction Report
2. Treasury Form 8300: Currency Transaction Report
3. FINCEN Form 101: Suspicious Activity Report by the Securities and Futures Industries
4. FINCEN Form 102: Suspicious Activity Report by Casinos and Card Clubs
5. FINCEN Form 103: Currency Transaction Report by Casinos
6. FINCEN Form 104: Currency Transaction Report
7. FINCEN Form 105: Report of International Transportation of Currency or Monetary Instruments
8. FINCEN Form 109: Suspicious Activity Report by Money Services Business
9. Treasury Form TD F 90-22.47 - Suspicious Activity Report by Depository Institutions
10. Treasury Form TD F 90-22.1: Report of Foreign Bank and Financial Accounts

Those not engaged in a "[trade or business](#)" are expressly exempted from all of the above reports, per [31 U.S.C. §5331\(a\)](#) and [31 C.F.R. §101.330\(d\)\(2\)](#):

[31 C.F.R. §1010.330\(d\)\(2\) General](#)

(2) Receipt of currency not in the course of the recipient's trade or business.

The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.

[TITLE 31 > SUBTITLE IV > CHAPTER 53 > SUBCHAPTER II > § 5331](#)
[§ 5331. Reports relating to coins and currency received in nonfinancial trade or business](#)

(a) Coin and Currency Receipts of More Than \$10,000.—Any person—

- (1) who is engaged in a trade or business; and
 - (2) who, in the course of such trade or business, receives more than \$10,000 in coins or currency in 1 transaction (or 2 or more related transactions),
- shall file a report described in subsection (b) with respect to such transaction (or related transactions) with the Financial Crimes Enforcement Network at such time and in such manner as . . .

The above limitation also applies in the case of "financial institutions" found in [31 U.S.C. §5313](#), because the definition of "nonfinancial trade or business" implies that "financial institutions" ALSO must be engaged in a "trade or business" to have such reporting requirement:

[31 U.S. Code § 5312 – Definitions and application](#)

(a) In this subchapter—

(4) Nonfinancial trade or business.—

The term "nonfinancial trade or business" means **any trade or business other than a financial institution** that is subject to the reporting requirements of section 5313 and regulations prescribed under such section.

Anything NOT subject to reporting is, therefore EXCLUSIVELY private and beyond the control of or disclosure to the government. This is confirmed by the holding in [California Bankers Assoc. v. Schulz, 416 U.S. 21 \(1974\)](#).

*" In its complaint filed in the District Court, plaintiff Security National Bank asserted that it was an "insured" national bank; to the extent that Congress has acted to require records on the part of banks insured by the Federal Deposit Insurance Corporation, or of financial institutions insured under the National Housing Act, **Congress is simply imposing a condition on the spending of public funds.** See, e. g., [Steward Machine Co. v. Davis, 301 U. S. 548 \(1937\)](#); [Helvering v. Davis, 301 U. S. 619 \(1937\)](#). **Since there was no allegation in the complaints filed in the District Court, and since it is not contended here that any bank plaintiff is not covered by FDIC or Housing Act insurance, it is unnecessary to consider what questions would arise had Congress relied solely upon its***

power over interstate commerce to impose the recordkeeping requirements. *The cost burdens imposed on the banks by the recordkeeping requirements are far from unreasonable, and we hold that such burdens do not deny the banks due process of law.*" [[California Bankers Assoc. v. Schulz, 416 U.S. 21 \(1974\)](#)]

The above "financial institution" must ALSO be acting as an agent of the national government and therefore a PUBLIC capacity before it can be regulated or controlled or obligated in any way by Congress. To suggest otherwise is to sanction or condone violations of the Thirteenth Amendment and THEFT of PRIVATE property and services by the national government in the process of imposing such duties or services by law. See [31 C.F.R. §202.2\(a\)\(1\)](#). Even when acting as said agents, they may only do so in the context of handling GOVERNMENT money from people who are NOT protected by the Constitution BECAUSE they are either physically on federal territory, abroad. Otherwise, reporting would be a violation of their Fourth Amendment right of privacy violated by an agent of the government who is in fact the financial institution itself.

Even in the case of "financial institutions" described in [31 U.S.C. §5313](#), to be reportable, the transaction must occur within the geographical "United States" defined in [31 U.S.C. §103](#), [31 U.S.C. §5112\(t\)\(1\)\(C\)](#), and the [Federal Deposit Insurance Act, 64 Stat. 873](#), Section 3(a)(3) as federal territory not part of any Constitutional state of the Union. Neither the Submitter NOR the Recipient in this case are physically located within federal territory in the context of any and all business relations they might be engaged in. Furthermore, the Submitter is protected by the Fourth Amendment to the United States Constitution, which means that the Recipient acting as an agent of the government and reporting agent may NOT violate his/her privacy by making ANY reports. These assertions are also supported by the following facts:

1. The U.S. Supreme Court has declared that Congress has no jurisdiction over anything but its own agents in states of the Union with regard to its own legislation. Neither Recipient nor Submitter are acting or may act as agents, officers, or public officers of the national government in the context of any of their interactions. It is a CRIME to act or even CLAIM to act in such a capacity for those who are NOT so lawfully doing per [18 U.S.C. §912](#):

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts.

[*United States v. Worrall, 2 U.S. 384 (1798)*]

SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168]

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."

[*Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)*]

2. Even if the Recipient PRESUMES or CLAIMS that it is acting as an agent of the national government, it is STILL bound by the Fourth Amendment prohibition against violations of privacy from disclosing any information about the Submitter to any government. Congress cannot through legislation claim or execute violations of the Constitution in places where it applies such as the Constitutional states of the Union, which are OUTSIDE of its legislative jurisdiction for anything other than the conduct of its own officers and agents.

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925."

[*In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)*]

3. [31 U.S.C. §5313](#) imposes the duty to report upon "domestic financial institutions".
4. [31 U.S.C. §5312\(b\)\(1\)](#) defines "domestic financial agency" and "domestic financial institution" as one that is in the geographical "United States".
5. NOWHERE in Title 31 of the U.S. Code is the geographical "United States" EVER expressly defined to include areas under the exclusive jurisdiction of Constitutional states of the Union and/or protected by the Constitution. The Constitution does NOT, on the other hand, apply on federal territory where [31 U.S.C. §5313](#) exclusively applies. See *Downes v. Bidwell, 182 U.S. 244 (1901)*.
6. The term "State" is defined in [4 U.S.C. §110\(d\)](#) to mean federal territories by default for ALL federal statutes.
7. Per the rules of statutory construction, the Recipient may NOT PRESUME that anything not expressly identified such as Constitutional States of the Union, are included in the geographical definition of "United States" in Title 31:

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

[*Black's Law Dictionary, Sixth Edition, p. 581*]

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

[\[Stenberg v. Carhart, 530 U.S. 914 \(2000\)\]](#)

8. Judges are NOT legislators and therefore CANNOT add to the statutory definitions expressly provided. It is therefore a violation of the separation of powers and a usurpation for you to try to quote any judge or ruling that attempts to expand upon the statutory definitions provided. Don't therefore even TRY to quote a court case to support the expansion of the meaning of "United States" in response to this submission.

If the Recipient believes that they are a "domestic financial institution" as defined above and that they are in the statutory "United States", they have the burden of proving so with court admissible evidence signed under penalty of perjury submitted to the Submitter within ten days of receipt of this document. If they do not provide said legally admissible evidence, then they agree to be estopped thereafter from submitting such evidence or disputing the definition of "United States" described here in any litigation that may happen after that date between the two parties.

If Recipient of this form believes that the Submitter is engaged in a "trade or business", he or she is demanded to rebut the following resources proving that the Submitter is not IN WRITING within 10 days of receipt of this document or forever be estopped from later challenging this fact.

1. [Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report \(CTR\)](#), Form #04.008
<http://sedm.org/Forms/FormIndex.htm>
2. [The "Trade or Business" Scam](#), Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

If Recipient of this form does not rebut the above in writing within the timeframe allotted and files any of the forms indicated above against the Submitter without rebutting the above information, this form constitutes their consent to a contract:

1. To correct all prior reports filed against Submitter because they are FALSE, FRAUDULENT, and constitute criminal identity theft as described in [Government Identity Theft](#), Form #05.046; <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>.
2. To pay Submitter a penalty of the entire amount reported to the Submitter of this form within 30 days.
3. To pay Submitter all legal fees needed to recover the penalty owed.

SECTION 4: SIGNATURE AND IDENTITY OF FINANCIAL INSTITUTION EMPLOYEE COMPLETING SECTION 2 OF THIS FORM

19. Name of person completing form			
20. Signature of person Completing		I certify under penalty of perjury under <u>28 U.S.C. §1746(2)</u> as required under <u>26 U.S.C. §6065</u> that the facts provided by me in sections 2 and 3 of this form are true, correct, and complete to the best of my personal knowledge, and completely consistent with the records maintained by the agency that I work for. I also certify that I have included certified copies of all evidence available to me which might support the answers included in this document.	
		Signature _____	Date _____
21. Badge number		22. Phone number:	
23. Mail address of person completing form		24. Email address:	
25. Supervisor Name (print legibly)			
26. Supervisor badge number		27. Supervisor phone number	
28. Supervisor mailing address		29. Supervisor email address	

30. ENCLOSURES
(Included with financial institution response)

NOTE: All pages of this form must be included in the response and the response MUST be signed under penalty of perjury. DO NOT use the word "frivolous" in any part of your response without providing statute and implementing regulation and Supreme Court cite (and not lower) to back up each claim. We ARE NOT interested in your opinion, but only relevant law and facts. Any other approach is frivolous.

Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	Completed form (Sections 2 and 3 completed)	Mandatory
<input type="checkbox"/>	All evidence available to financial institution that target of CTR is engaged in a "trade or business". Evidence must be signed under penalty of perjury by a person with first hand knowledge of the facts upon which the determination was based. See Section 2, question 15 for details	Mandatory
<input type="checkbox"/>	Photocopies of any financial institution guidance and/or policy documents describing the proper procedure for completing a "Currency Transaction Report"	Mandatory

31. REFERENCES:

Family Guardian-Tax Fraud Prevention page: <u>http://famguardian.org/Subjects/Taxes/taxes.htm</u>	Liberty University: <u>http://sedm.org/LibertyU/LibertyU.htm</u>
Great IRS Hoax, Form #11.302: <u>http://sedm.org/Forms/FormIndex.htm</u>	Citizenship, Domicile, and Tax Status Options, Form #10.003 <u>http://sedm.org/Forms/FormIndex.htm</u>

APPENDIX: ANSWERS TO THE MEANING OF "TRADE OR BUSINESS"

(Unlawful target of CTR should read these to the bank employee AFTER they complete the previous page)

1. Meaning of the term "[trade or business](#)":

[31 CFR § 1010.330 - Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

(c) Meaning of terms. The following definitions apply for purposes of this section--

(1) **Trade or business.** The term trade or business has the same meaning as under [section 162 of title 26](#), United States Code.

[26 U.S.C. §7701\(a\)\(26\)](#)

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

2. Legal requirement for providing a Currency Transaction Reports (CTRs):

[TITLE 31 > SUBTITLE IV > CHAPTER 53 > SUBCHAPTER II > § 5331](#)

[§5331. Reports relating to coins and currency received in nonfinancial trade or business](#)

(a) Coin and Currency Receipts of More Than \$10,000.—Any person—

(1) who is engaged in a trade or business; and

(2) who, in the course of such trade or business, receives more than \$10,000 in coins or currency in 1 transaction (or 2 or more related transactions), shall file a report described in subsection (b) with respect to such transaction (or related transactions) with the Financial Crimes Enforcement Network at such time and in such manner as the Secretary may, by regulation, prescribe.

[31 U.S. Code § 5313 - Reports on domestic coins and currency transactions](#)

(a) When a domestic [financial institution](#) is involved in a transaction for the payment, receipt, or transfer of United States coins or currency (or other monetary instruments the Secretary of the Treasury prescribes), in an amount, denomination, or amount and denomination, or under circumstances the Secretary prescribes by regulation, the institution and any other participant in the transaction the Secretary may prescribe shall file a report on the transaction at the time and in the way the Secretary prescribes. A participant acting for another person shall make the report as the agent or bailee of the person and identify the person for whom the transaction is being made.

3. Which "United States"? That defined in [31 U.S.C. §103](#), [31 U.S.C. §5112\(t\)\(1\)\(C\)](#), and the [Federal Deposit Insurance Act, 64 Stat. 873](#), Section 3(a)(3) as federal territory not part of any Constitutional state of the Union.

4. Who are "financial institutions"? Answer: Engaged in a "trade or business". Those NOT so engaged are PRIVATE and therefore "nonresident" to the "United States" and not subject to the legislation of Congress.

[31 U.S. Code § 5312 – Definitions and application](#)

(a) In this subchapter—

(4) Nonfinancial trade or business.—

The term "nonfinancial trade or business" means **any trade or business other than a financial institution** that is subject to the reporting requirements of section 5313 and regulations prescribed under such section.

Therefore, those NOT engaged in a statutory "trade or business" and public office or those who are but who are operating OUTSIDE the statutory "United States" against parties protected by the Constitution are NOT "financial institutions". BOTH sides of the transaction must be part of a "trade or business", and NOT just the financial institution.

5. When Currency Transaction Reports (CTRs) are NOT required. When dealing with parties protected by the Fourth Amendment in Constitutional Status of the Union, CTRs cannot be filed without violating their rights. That is why "United States" is defined by statute to expressly include only federal territory NOT protected by the Constitution. See also the following:

[31 C.F.R. §1010.330\(d\)\(2\) General](#)

(2) **Receipt of currency not in the course of the recipient's trade or business.** The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.

6. IRS Guidance on use of the form 8300 is found in IRS Publication 334 entitled [Tax Guide for Small Businesses](#). The year 2002 edition of this pamphlet, p. 12 says:

"Form 8300. You must file form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, if you receive more than \$10,000 in cash in one transaction, or two or more related business transactions. Cash includes U.S. and foreign coin and currency. It also includes certain monetary instruments such as cashier's and traveler's checks and money orders. Cash does not include a check drawn on an individual's personal account (personal check). For more information, see Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)"

[SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub334.pdf>]

7. Article describing a government scandal in connection with the use of the word "trade or business":

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

8. Conclusions based on evidence:

8.1. CTR's are for tracking people employed with the federal government who are performing the functions of their political office.

8.2. There is no definition or amplification anywhere in Titles 26 or 31 of the United States Code that expands the definition of the term "trade or business" to encompass anything other than a public office in the government. Therefore, the phrase means what it says and says what it means, based on the rules of statutory construction, which say on this subject:

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