1. Introduction

It is VERY important that we fully understand why and how the government uses numbers to identify us both on forms and in their computer systems, why it does this, and all the affects upon our rights. In fact, if you want to discontinue voluntary participation in the federal and state income tax systems, the absolute most important thing you can do is to eliminate all identifying numbers in connection with you. Understanding this can literally mean the difference between being a free person and a government slave. If you like this article, a PDF version of it suitable for use as a Memorandum of Law to attach to court pleadings is also available below:

[About SSNs/TINs on Government Forms and Correspondence](http://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf)

FORMS PAGE: [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

2. Social Security Numbers (SSNs) and Taxpayer Identification Numbers (TINs) are what the FTC calls a “franchise mark”

The FTC considers Social Security Numbers and Taxpayer Identification Numbers to be a “franchise mark,” meaning that the government has exclusive control over their use. This control is exercised through the use of forms and computer systems that require the use of these numbers. The purpose of this control is to ensure that individuals are accurately identified for purposes of tax administration and other governmental functions.

This control is significant because it gives the government the ability to control access to information about individuals and to limit the ability of individuals to control their own personal information. It also raises important questions about privacy and the extent to which individuals should be able to control their own personal information.

By understanding how the government uses numbers to identify us, we can begin to understand how we can protect our privacy and control our own personal information. This understanding is critical to our ability to participate in a free society.

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**the FTC calls a “franchise mark”**

The Federal Trade Commission (F.T.C.) has defined a commercial franchise as follows:

“. . .a commercial business arrangement is a “franchise” if it satisfies three definitional elements. Specifically, the franchisor must:

(1) promise to provide a trademark or other commercial symbol;
(2) promise to exercise significant control or provide significant assistance in the operation of the business; and
(3) require a minimum payment of at least $500 during the first six months of operations.”


In the context of the above document, the “Social Security Number” or “Taxpayer Identification Number” function essentially as what the FTC calls a “franchise mark”. It behaves as what we call a “de facto license” to represent Caesar as a public officer:

"A franchise entails the right to operate a business that is "identified or associated with the franchisor's trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with the franchisor's trademark." The term "trademark" is intended to be read broadly to cover not only trademarks, but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the "trademark" or "mark" element.

The franchisor [the government] need not own the mark itself, but at the very least must have the right to license the use of the mark to others. Indeed, the right to use the franchisor's mark in the operation of the business - either by selling goods or performing services identified with the mark or by using the mark, in whole or in part, in the business' name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark."


This same SSN or TIN "franchise mark" is what the Bible calls “the mark of the beast”. It defines “the Beast” as the government or civil rulers:

"And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army."

[Rev. 19:19, Bible, NKJV]

"He [the government BEAST] causes all, both small and great, rich and poor, free and slave, to receive a mark on their right hand or on their foreheads, 17 and that no one may buy or sell except one who has the mark or[1] the name of the beast, or the number of his name.

[Rev. 13:16-17, Bible, NKJV]

The “business” that is “operated” or "licensed" by THE BEAST in statutes is called a “trade or business” which is defined as follows:

26 U.S.C. Sec. 7701(a)(26)

"The term 'trade or business' includes the performance of the functions of a public office."

Those engaged in “the trade or business” franchise activity are officers of Caesar and have fired God as their civil protector. By becoming said public officers or officers of Caesar, they have violated the FIRST COMMANDMENT of the Ten Commandments, because they are “serving other gods”, and the pagan god they serve is a man:

"You shall have no other gods [including governments or civil rulers] before Me.

"You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down to them nor serve them. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.

[Exodus 20:3-6, Bible, NKJV]
By “bowing down” as indicated above, the Bible means that you cannot become UNEQUAL or especially INFERIOR to any government or civil ruler under the civil law. In other words, you cannot surrender your equality and be civilly governed by any government or civil ruler under the Roman system of jus civile, civil law, or civil “statutes”. That is not to say that you are lawless or an “anarchist” by any means, because you are still accountable under criminal law, equity, and the common law in any court. All civil statutory codes make the government superior and you inferior so you can’t consent to a domicile and thereby become subject to it. The word “subjection” in the following means INFERIORITY:

“Protectio trahit subjectionem, subjectio projectionem. Protection draws to it subjection, subjection, protection. Co. Litt. 65.”
[Bouvier’s Maxims of Law, 1856; SOURCE: http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm]

Below are ways one become subject to Caesar’s civil statutory “codes” and civil franchises as a “subject”, and thereby surrenders their equality to engage in government idolatry:

1. **Domicile by choice**: Choosing domicile within a specific jurisdiction.
2. **Domicile by operation of law**. Also called domicile of necessity:

   1. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil Procedure 17(b).
   2. Becoming a dependent of someone else, and thereby assuming the same domicile as that of your care giver. For instance, being a minor and dependent and having the same civil domicile as your parents. Another example is becoming a government dependent and assuming the domicile of the government paying you the welfare check.
   3. Being committed to a prison as a prisoner, and thereby assuming the domicile of the government owning or funding the prison.

Those who violate the First Commandment by doing any of the above become subject to the civil statutory franchises or codes. They thereby commit the following form of idolatry because they are nominating a King to be ABOVE them rather than EQUAL to them under the common law:

> Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations [and be OVER them]***:"

> But the thing displeased Samuel when they said, “**Give us a king to judge us.**” So Samuel prayed to the Lord. And the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods [Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them.”

So Samuel told all the words of the LORD to the people who asked him for a king. And he said, **“This will be the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over thousands and captains over fifties, will set some to plow his ground and reap his harvest, and some to make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you have chosen for yourselves, and the LORD will not hear you in that day.”**

Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over us, that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles.”

[1 Sam. 8:4-20, Bible, NKJV]

In support of this section, the following evidence is provided for use in court which PROVES that those who use SSNs or TINs are considered to be and MUST, by law, be considered to be public officers:

1. The U.S. Supreme Court has held in the case of the State Action doctrine that those receiving government “benefits” are to be regarded as state actors, meaning public officers.
“One great object of the Constitution is to permit citizens to structure their private relations as they choose subject only to the constraints of statutory or decisional law. [500 U.S. 614, 620]

To implement these principles, courts must consider from time to time where the governmental sphere (e.g. “public purpose” and “public office”) ends and the private sphere begins. Although the conduct of private parties lies beyond the Constitution’s scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints. This is the jurisprudence of state action, which explores the “essential dichotomy” between the private sphere and the public sphere, with all its attendant constitutional obligations. Moose Lodge, supra, at 172. “

[. . .]

Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state action analysis centers around the second part of the Lugar test, whether a private litigant, in all fairness, must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect of the analysis is often a fact-bound inquiry, see Lugar, supra, 457 U.S. at 939, our cases disclose certain principles of general application. Our precedents establish that, in determining whether a particular action or course of conduct is governmental in character, it is relevant to examine the following: the extent to which the actor relies on governmental assistance and benefits, see Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988); Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961); whether the actor is performing a traditional governmental function, see Terry v. Adams, 345 U.S. 461 (1953); Marsh v. Alabama, 326 U.S. 501 (1946); cf. San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622] Committee, 483 U.S. 522, 544 -545 (1987); and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see Shelley v. Kraemer, 334 U.S. 1 (1948). Based on our application of these three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to a course of state action.

[Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)]

2. The U.S. Supreme Court has held that government identifying numbers may be mandated against those seeking to receive government “benefits”.

Appellees raise a constitutional challenge to two features of the statutory scheme here. [4] They object to Congress' requirement that a state AFDC plan "must . . . provide (A) that, as a condition of eligibility under the plan, each applicant for or recipient of aid shall furnish to the State agency his social security account number." 42 U. S. C. § 602(a)(25) (emphasis added). They also object to Congress' requirement that "such State agency shall utilize such account numbers. . . in the administration of such plan." Ibid. (emphasis added). [5] We analyze each of these contentions, turning to the latter contention first.

Our cases have long recognized a distinction between the freedom of individual belief, which is absolute, and the freedom of individual conduct, which is not absolute. This case implicates only the latter concern. Roy objects to the statutory requirement that state agencies "shall utilize" Social Security numbers not because it places any restriction on what he may believe or what he may do, but because he believes the use of the number may harm his daughter's spirit.

Never to our knowledge has the Court interpreted the First Amendment to require the Government itself to behave in ways that the individual believes will further his or her spiritual development or that of his or her family. The Free Exercise Clause simply cannot be understood to require the Government to conduct its own internal affairs in ways that comport with the religious beliefs of particular citizens. Just as the Government may not insist that appellees engage in [476 U.S. 693, 700] any set form of religious observance, so appellees may not demand that the Government join in their chosen religious practices by refraining from using a number to identify their daughter. "[T]he Free Exercise Clause is written in terms of what the government cannot do to the individual, not in terms of what the individual can extract from the government." Sherbert v. Verner, 374 U.S. 398, 412 (1963) (Douglas, J., concurring).

As a result, Roy may no more prevail on his religious objection to the Government's use of a Social Security number for his daughter than he could on a sincere religious objection to the size or color of the Government's filing cabinets. The Free Exercise Clause affords an individual protection from certain forms of governmental compulsion; it does not afford an individual a right to dictate the conduct of the Government's internal procedures.
FOOTNOTES:

[4] They also raise a statutory argument — that the Government’s denial of benefits to them constitutes illegal discrimination on the basis of religion or national origin. See 42 U. S. C. §2000d; 7 U. S. C. §2011. We find these claims to be without merit.


3. The U.S. Supreme Court has also held that no one can RECEIVE government payments without actually WORKING for the government. Any abuse of the taxing power to redistribute wealth is unconstitutional.

'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.’ ‘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 connot the expropriation of money from one group for the benefit of another.”

[U.S. v. Butler, 297 U.S. 1 (1936)]

4. Those eligible to receive government “benefits” are identified in Title 5 of the U.S. Code as “federal personnel”.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a
§552a. Records maintained on individuals](https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm)

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

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

5. Those not subject to the Internal Revenue Code and a “foreign estate” are described as NOT engaged in a “trade or business”, meaning a public office.

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions](https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm)

(31) Foreign estate or trust
(A) Foreign estate The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

(B) Foreign trust The term “foreign trust” means any trust other than a trust described in subparagraph (E) of paragraph (30).

6. Those who work for the government or receive the “benefit” of any government civil statute are presumed to waive ALL of their constitutional rights and cannot invoke ANY of them in court.

“The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its
Based on the preceding overwhelming evidence, the inference and conclusion that Social Security Numbers are regarded and treated as a de facto license to occupy a public office is inescapable. The taxation of the exercise of that office, in fact, is the main object of the entire Internal Revenue Code Subtitles A and C. It is de facto, because those exercising said office do so illegally and unconstitutionally in the vast majority of cases.

3. Types of Numbers and why you don’t need one

The federal government uses two types of identifying numbers:

<table>
<thead>
<tr>
<th>Number type</th>
<th>Issuing authority</th>
<th>Issuing agency</th>
<th>Issued to</th>
<th>Instructions</th>
<th>Application form(s)</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Identification Number (TIN)</td>
<td>26 U.S.C. §6109</td>
<td>Internal Revenue Service</td>
<td>“U.S. persons” pursuant to 26 U.S.C. §7701(a)(30) ONLY. Perjury statement requires you to swear you are a “U.S. person”</td>
<td>W-9: Application for Taxpayer Identification Number</td>
<td>Application says to use Form W-8 instead if you are not a “U.S. person”.</td>
<td></td>
</tr>
<tr>
<td>Individual Taxpayer Identification Number</td>
<td>26 U.S.C. §6109 26 C.F.R. §301.6109-1(d)(3)</td>
<td>Internal Revenue Service</td>
<td>Aliens or nonresident aliens who are not “U.S. persons” and are not eligible for Social Security</td>
<td>IRS Publication 1915: Understanding Your Individual Taxpayer Identification Number (ITIN)</td>
<td>W-7: Application for IRS Individual Taxpayer Identification Number (TIN)</td>
<td>An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents. It is a nine-digit number beginning with the number “9”, has a range of numbers from</td>
</tr>
</tbody>
</table>
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| Employer Identification Number (EIN) | 26 C.F.R. §301.6109-1(b) | Internal Revenue Service | Businesses who want to engage in federal franchises. | IRS Circular E: Employer's Tax Guide | SS-4: Application for Employer Identification Number | Not eligible for this number if not part of the government. "Employer" defined in 26 U.S.C. §3401(d) as an entity that has "employees". "Employee" is then defined in 5 U.S.C. §2105(a), 26 U.S.C. §3401(c ), and 26 C.F.R. §31.3401(c )-1 as a public officer and not a private employee. |

No positive law requires anyone to have or use a Social Security Number (SSN). The Social Security Administration admitted exactly this in a letter they sent to us in response to an inquiry about this subject:

- Social Security Administration Letter, Exhibit 1014

All of Title 42 of the U.S. Code, which has the Social Security code embedded within it, for instance, is not positive law, according to the legislative notes under 1 U.S.C. §204, so that even if the code required it, it would not be enforceable against anyone without their individual consent in some form. Neither have we ever seen anyone from the government ever allege that specific sections within Title 42 are positive law either. They are simply optional guidance for the average individual, and not "law" as a consequence. To call Social Security a "law" is to establish a state-sponsored religion in violation of the First Amendment, in fact. See the following for abundant confirmation of this fact:

1. Socialism: The New American Civil Religion, Form #05.016
2. Great IRS Hoax, Form #11.302 (OFFSITE LINK), sections 4.3.13 and 5.4 through 5.4.3.6 for an exhaustive analysis and supporting evidence that backs up this conclusion.

Below is the definition of a "Individual Taxpayer Identification Number (ITIN)" (OFFSITE LINK) from the Internal Revenue Code (OFFSITE LINK).

Keep in mind that all of Title 26 of the U.S. Code, like Title 42, is NOT positive law and obligates no one to do anything except those who consent to be bound by it by occupying a public office or position of employment within the U.S. government. See Great IRS Hoax (OFFSITE LINK) sections 5.4 through 5.4.3.6 for further details on this:

26 C.F.R. §301.6109-1(d)(3) (OFFSITE LINK)

(3) IRS individual taxpayer identification number --

(i) Definition.

The term **IRS individual taxpayer identification number** means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. The term **IRS individual taxpayer identification number does not refer to a social security number** or an account number for use in employment for wages. For purposes of this section, the term alien individual means an individual
**General Information**

**What is an ITIN?**

An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents.

It is a nine-digit number beginning with the number “9”, has a range of numbers from “70” to “88” for the fourth and fifth digits and is formatted like a SSN (i.e. 9XX-7XXXXX).

The ITIN is only available to individuals who are required to have a taxpayer identification number for tax purposes but who do not have, and are not eligible to obtain a SSN from the Social Security Administration (SSA).

Only individuals who have a valid filing requirement or are filing a tax return to claim a refund of over-withheld tax are eligible to receive an ITIN. Generally a U.S. Federal income tax return must accompany the ITIN application, unless the individual meets one of the “exceptions.” (See “Exceptions”).

Caution: Applications for individuals who are requesting an ITIN as a spouse or a dependent of a primary taxpayer, must attach a valid U.S. Federal income tax return to the Form W-7. ITINs are issued regardless of immigration status because both resident and nonresident aliens may have United States tax return filing and payment responsibilities under the Internal Revenue Code.


Consistent with the above, Section 14.1 of the following publication points out the IRS habitually and deliberately confuses "aliens" and "nonresident aliens" in the treasury regulations in order to prevent persons born within and domiciled within states of the Union from claiming the "nonresident alien" status. The above confusion is yet one more example of that deliberate confusion:

[Non-Resident Non-Person Position, Form #05.020, Section 14.1 FORMS PAGE: http://sedm.org/Forms/FormIndex.htm]

Those who have quit Social Security consistent with the requirements for being a Member are therefore candidates for requesting and using ITINS and when they file tax returns, are required to attach form W-7 as per IRS Publication 1915 per the above quote from that publication.

### 4. Interchangeability of SSNs and TINs

The following references govern the interchangeability of Social Security Numbers (SSNs) in place of Taxpayer Identification Numbers (TINs):

1. 26 U.S.C. §6109(d):

   ![TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109 § 6109. Identifying numbers](https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm)

   The **social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.**

2. 26 C.F.R. §301.7701-1:

   ![TITLE 26--INTERNAL REVENUE](https://sedm.org/Forms/FormIndex.htm)

   **CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY**

   **PART 301PROCEDURE AND ADMINISTRATION--Table of Contents**

   Definitions

   **Sec. 301.7701-11 Social security number.**

   For purposes of this chapter, the term **social security number means the taxpayer identifying number**
of an individual or estate which is assigned pursuant to section 6011(b) or corresponding provisions of prior law, or pursuant to section 6109, and in which nine digits are separated by hyphens as follows: 000-00-0000. Such term does not include a number with a letter as a suffix which is used to identify an auxiliary beneficiary under the social security program. The terms “account number” and “social security number” refer to the same number.

[T.D. 7306, 39 FR 9947, Mar. 15, 1974]

3. 26 U.S.C. §6011(b):

**TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart A > § 6011. General requirement of return, statement, or list**

**(b) Identification of taxpayer**

The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.


**TITLE 26 > Subtitle F > CHAPTER 79 > § 7701. Definitions**

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

**(41) TIN**

The term "TIN" means the identifying number assigned to a person under section 6109.

Based on the above, the term “Social Security Number” appearing on IRS forms does not necessarily imply the Social Security Number issued pursuant to the Social Security Act. Instead, it can mean an IRS issued Taxpayer Identification Number instead.

5. Who owns the Number and why you don't "have" a number

First of all, based on the discussion in section 2 above, the only parties who can be assigned a Social Security Number are federal "employees". The SSN is "public property" owned exclusively by the federal government, as confirmed by the regulations authorizing its issuance:

*Title 20: Employees' Benefits*

**PART 422—ORGANIZATION AND PROCEDURES**

*Subpart B—General Procedures*

§ 422.103 Social security numbers.

**(d) Social security number cards.**

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

Notice that the above regulation is in Title 20, which is “Employee's Benefits”. If you aren’t an “employee” as defined in 5 U.S.C. §2105, then you can’t receive this “benefit”.

**TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105. Employee**

**(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—**

**(1) appointed in the civil service by one of the following acting in an official capacity—**

**(A) the President;**

**(B) a Member or Members of Congress, or the Congress;**

**(C) a member of a uniformed service;**
(D) an individual who is an employee under this section;
(E) the head of a Government controlled corporation; or
(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and

(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

(b) An individual who is employed at the United States Naval Academy in the midshipmen’s laundry, the midshipmen’s tailor shop, the midshipmen’s cobbler and barber shops, and the midshipmen’s store, except an individual employed by the Academy dairy (if any), and whose employment in such a position began before October 1, 1996, and has been uninterrupted in such a position since that date is deemed an employee.

(c) An employee paid from nonappropriated funds of the Army and Air Force Exchange Service, Army and Air Force Motion Picture Service, Navy Ship’s Stores Ashore, Navy exchanges, Marine Corps exchanges, Coast Guard exchanges, and other instrumentalities of the United States under the jurisdiction of the armed forces conducted for the comfort, pleasure, contentment, and mental and physical improvement of personnel of the armed forces is deemed not an employee for the purpose of—

(1) laws administered by the Office of Personnel Management, except—

(A) section 7204;
(B) as otherwise specifically provided in this title;
(C) the Fair Labor Standards Act of 1938;
(D) for the purpose of entering into an interchange agreement to provide for the noncompetitive movement of employees between such instrumentalities and the competitive service; or
(E) subchapter V of chapter 63, which shall be applied so as to construe references to benefit programs to refer to applicable programs for employees paid from nonappropriated funds; or

(2) subchapter I of chapter 81, chapter 84 (except to the extent specifically provided therein), and section 7902 of this title.

This subsection does not affect the status of these nonappropriated fund activities as Federal instrumentalities.

(d) A Reserve of the armed forces who is not on active duty or who is on active duty for training is deemed not an employee or an individual holding an office of trust or profit or discharging an official function under or in connection with the United States because of his appointment, oath, or status, or any duties or functions performed or pay or allowances received in that capacity.

(e) Except as otherwise provided by law, an employee of the United States Postal Service or of the Postal Rate Commission is deemed not an employee for purposes of this title.

(f) For purposes of sections 1212, 1213, 1214, 1215, 1216, 1221, 1222, 2302, and 7701, employees appointed under chapter 73 or 74 of title 38 shall be employees.

Notice also that the definition of "employee" above:

1. Implicitly EXCLUDES private employees or anyone not expressly identified.
2. Includes only appointed or commissioned officers of the United States exercising the sovereign functions of a "public office" in the U.S. government.
3. Does not include what most companies would describe as common law employees.

The only lawful use of "public property", such as a Social Security Number or Social Security Card, is for a "public use". Here is how Black's Law Dictionary very eloquently describes it:

"Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d 789, 794.
In effect, the number constitutes a license to act as a government employee or "trustee" over public property. The number can only be used in connection with the official employment duties as a federal "employee". If you are a private party who is not acting in a representative capacity (as described in Federal Rule of Civil Procedure Rule 17(b)) and not exercising the agency of federal employment or private contracts, you cannot lawfully use such a number and you cannot admit to ever having been issued one. The number, which is public property, can only lawfully be assigned to the custody and possession of the federal "employee" or "public officer" while he is acting as a federal "employee" or "public officer", and not to the private human being. It is the same way with private employers, who will often fire their employees if they take company property home for private use. If you use this public property for private use, then:

1. You would be abusing public/government property, the SSN, for private gain. This is a criminal violation of 18 U.S.C. §208(a). Only federal "employees" on official duty can use or dispose of public/government property. If you are not on official duty as a federal "employee", then you cannot possess or "have" such a number and cannot truthfully claim to have ever been issued one.
3. You would be impersonating a public employee, which is a crime under 18 U.S.C. §912:

   § 912. Officer or employee of the United States

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

Aside from the above, Webster's Collegiate Dictionary defines the word "have" as follows:

"have. 1 a: to hold or maintain as a possession, privilege, or entitlement <they ~ a new car><I ~ my rights> b: to hold in one's use, service, regard, or at one's disposal <the group will ~! enough tickets for everyone>: . . . 2. To feel obligation in regard to --usu. used with an infinitive with to <we ~ things to do> . . . 3: to stand in a certain relationship to <~ enemies>.


In order to "have" a number:

1. You must be able to control the use of the number by all those who use it. "Ownership" implies FULL and EXCLUSIVE control. All uses of the number must require your consent, in accordance with the Privacy Act, 5 U.S.C. 552a(b). Otherwise, it is "their" number and not "yours". Remember: "The" and "IRS" together spells "THEIRS". Everything you "think" you own is really "THEIRS" when you use "their" numbers.
2. It's use must provide a definite benefit to you personally that is contractually and legally protected. Social security benefits are not contractually or legally protected, according to the Supreme Court, and therefore, they are not necessarily "benefits".
3. It must be in connection with an "entitlement or privilege". It is not a "privilege" to be tracked by IRS computers and be terrorized and harassed to illegally pay bribery money to a bloated government that does not respect your rights or obey the Constitution. It's a "liability" and not a "privilege".

Since Social Security Numbers (SSNs) and Taxpayer Identifications Numbers (TINs) do not fit any of the above criteria in the context of taxation, then they cannot be described as "your" number. The Supreme Court, in fact, agreed with these conclusions when it said in Fleming v. Nestor, 363 U.S. 603 (1960) (OFFSITE LINK) that Social Security is not a contract and receipt of benefits is not a "right".

"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."


Without an contractual entitlement and guarantee, then there is no definite or certain "benefit", which means that one cannot "have" any right or entitlement to anything by virtue of having such a number. Consequently, when one is asked what is "your"
number, one can honestly respond by saying:

"I don't have one. Any number the government might have associated me with was involuntary and compelled and I have asked them repeatedly to eliminate this form of 'compelled association' in violation of the First Amendment. The fact that you won't amounts to identity theft, kidnapping, and conspiracy against rights in violation of the Constitution and 18 U.S.C. 241."

The Social Security System, in fact, is a Trust. All trusts require three entities to operate:

1. A "Grantor" or "Settlor", which is the entity that created the trust. That would be the American People who, through their elected representatives, wrote the Social Security Act.
2. A "Trustee", which is you, who is a federal "employee" managing the trust.
3. A "Beneficiary", which is the U.S. government. The purpose of the Social Security System is NOT to pay you benefits in old age, it is to increase the general revenues so to inflate the federal retirement and power and control of your "public servants".

The Social Security Trust is a "constructive trust", which is created when you complete and sign the SS-5 form, application for Social Security. It is constructive, because you never explicitly signed a trust agreement and agreed to act as a "Trustee", nor was your consent fully informed of the terms of the trust. The trust document is the Social Security Act of 1935 (OFFSITE LINK), codified in Title 42 of the U.S. Code. (OFFSITE LINK). The assets of the trust are accumulated from your earnings. The trust is a "social insurance program" and the federal government is in the "insurance business" for its federal "employees" (OFFSITE LINK). The federal Constitution, Tenth Amendment, forbids the federal government from offering such social insurance to anything BUT its own "employees", or offering it anywhere except within its own territories under its exclusive control. If you don't believe us, look at IRS form 4029, which identifies Social Security as an "insurance program".

The Social Security Number attaches to the position of "Trustee" of the trust. The all caps person name that is similar to your name is the legal "res" (OFFSITE LINK) or "person" who is:

1. Acting as the Trustee and federal "employee" (OFFSITE LINK).
4. "An officer of a corporation", where the "corporation" is the United States Government, which is identified in 26 U.S.C. §302(15)(A) as a "federal corporation". As an "officer of a federal corporation", you are mentioned in 26 U.S.C. §671(b) and 26 U.S.C. §7343 (OFFSITE LINK) as the only proper subject of the penalty and criminal provisions of the Internal Revenue Code. You are also subject to the penalty and criminal provisions of the I.R.C. without the need for implementing regulations by virtue of the fact that 44 U.S.C. §1505(a)(1) (OFFSITE LINK)says that implementing regulations are not required for those who are federal employees. Federal statutes may be enforced DIRECTLY against federal employees without the need for implementing regulations.

The so-called Social Security "benefits" that you allegedly receive don't make you the "Beneficiary" of the trust by any stretch of the imagination, but rather simply a federal "employee" and "Trustee" and "fiduciary" over public monies that used to be yours but became public monies when you joined the program and agreed to act as "Trustee". When you filled out and signed the W-4 form, which is a contract (see 26 C.F.R. §31.3401(a)-3), you obligated yourself to several things under the terms of the contract or what the government calls a "voluntary withholding agreement". In effect, you signed a private contract with the U.S. government to become part of the government and thereby qualify for federal employee benefits, including "social insurance":

1. You changed from a private citizen to a federal public "employee" subject to the legislative jurisdiction of the federal government.
2. Your private employment earnings changed character from that of private earnings to public property and federal payments. The Internal Revenue Code is the means by which that public property or "gift" is then managed under 26 U.S.C. §321(d). This is documented further in section 5.4.6 of the Great IRS Hoax, Form #11.302.

"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 [through the Internal Revenue Code, in this case]; 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)]

3. Your earnings are now called "wages" (OFFSITE LINK), which is a "word of art" for income connected to a "trade or business" and a "public office" (OFFSITE LINK) that originates from within the District of Columbia. Click here for an article showing how this scam works. See also Great IRS Hoax, Form #11.302, section 5.6.7.
4. You consented to be treated as a "person" with a legal "domicile" within Washington, D.C., even if you in fact do not have a domicile there. 4 U.S.C. §72 (OFFSITE LINK) says that all "public offices" must occur in the District of Columbia, and you identified yourself as a federal "employee" holding such an office by virtue of the fact that the upper left corner of the W-4 form says "employee" (OFFSITE LINK), which is defined in 26 C.F.R. §31.3401(c )-1 (OFFSITE LINK) as an elected or appointed officer of the United States Government. This is the same "public office" which is the only proper subject of levies in 26 U.S.C. §6331(a) (OFFSITE LINK). Click here (OFFSITE LINK) for more details on this scam.

5. You contractually agreed to include your earnings subject to the W-4 withholding agreement as "gross income" on a tax return:

   Title 26: Internal Revenue
   PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
   Sec. 31.3402(p)-1 Voluntary withholding agreements.

   (a) In general.

   An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee."

As a voluntary "Trustee", you become a "fiduciary" (OFFSITE LINK) under 26 U.S.C. §6901 (OFFSITE LINK) and a "transferee" under 26 U.S.C. §6903 (OFFSITE LINK) over federal property, which includes the Social Security Number and the Social Security card. The Social Security retirement benefits, in fact, simply represent deferred federal employment compensation as a "Trustee". All employment compensation is paid to this "Trustee" and not to you as a natural and private person. The payment checks are sent to the all caps Trustee, not the lower case you the natural person. You must consent or agree by your actions to represent this Trustee in order to cash these deferred employment compensation payments to the Trustee called Social Security Checks. No one can compel you to act as a "Trustee". To do otherwise would be to institute involuntary servitude in violation of the Thirteenth Amendment (OFFSITE LINK). Because of the provisions of the Thirteenth Amendment, you can resign at any time as "Trustee" but the government is going to make it very difficult for you to discover how to resign because they want to keep the federal gravy train and your earnings running right up to their front porch.

If you want to know how to indefinitely terminate your federal "employee" position and your role as "Trustee", please consult our free pamphlet below. You can also use the completed version of this form as proof that you are not a federal "employee" and therefore do not qualify to have or use a number:

   Resignation of Compelled Social Security Trustee, Form #06.002
   DIRECT LINK: http://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf
   FORMS PAGE: http://sedm.org/Forms/FormIndex.htm

If you want to remove all such numbers from your personal account so the change character from public property back to private property, please see section 7 of our article below:

   About the IRS Form W-8BEN, Form #04.202
   DIRECT LINK: http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-202/
   FORMS PAGE: http://sedm.org/Forms/FormIndex.htm

6. Who can lawfully be issued a "Social Security Number"?

First of all, who may Social Security Numbers be issued to? The answer is found in 20 C.F.R. §422.104:

   Code of Federal Regulations
   TITLE 20—EMPLOYEES' BENEFITS
   CHAPTER III—SOCIAL SECURITY ADMINISTRATION
   PART 422. ORGANIZATION AND PROCEDURES—Table of Contents
   Subpart B. General Procedures
   Sec. 422.104 Who can be assigned a social security number.

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

      (1) A United States citizen; or

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

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

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

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

(b) Annotation for a nonwork purpose. If we assign you a social security number as an alien for a nonwork purpose, we will indicate in our records that you are not authorized to work. We will also mark your social security card with a legend such as “NOT VALID FOR EMPLOYMENT.” If earnings are reported to us on your number, we will inform the Department of Homeland Security of the reported earnings.

[68 FR 55308, Sept. 25, 2003]

The section above very deceptively doesn't indicate that the main prerequisite of receiving a number is that one is acting as or agrees to act as a federal "employee" or "public officer", but this is indeed the case. The first thing we notice about the above, is that it is in Title 20 of the Code of Federal Regulations, which is entitled "Employee's Benefits". That term "employee" is defined in 5 U.S.C. §2105, 26 U.S.C. §3401(c), and 26 C.F.R. §31.3401(c)-1 as a federal employee and NOT a private employee. The federal government has no authority over private employees or private employers in states of the Union, as confirmed by the U.S. Supreme Court:

"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)]

Furthermore, the use of the Social Security Number creates a rebuttable prima facie presumption that the user is a STATUTORY "U.S. citizen" or "U.S. resident" domiciled on federal territory and NOT within the exclusive jurisdiction of a state of the Union:

26 CFR § 301.6109-1 - Identifying numbers.

(g) Special rules for taxpayer identifying numbers issued to foreign persons -

(1) General rule -

(i) Social security number.

A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.

Under "course of dealing" principles, the IRS therefore has a reason to PRESUME from the past 1040 filings (before he stopped filing) that the
party understood they had a duty to make a return whenever they had STATUTORY "gross income" above personal exemption amount---but this would be used primarily to prove their failure was willful.

Since tax is imposed in 26 C.F.R. §1.1-1 on all income of a STATUTORY citizen or resident alien, and supplying an SSN creates a presumption of "citizen of the U.S." then the party using an SSN is presumed person liable per 26 U.S.C. §6001. You can see how easy this is to fix in the above regulation--provide proof of foreign status for the SSN or even specify that the number is NOT a statutory number, but a private number. The wording makes it sound like it is more difficult than it is. They use the term "nonresident alien individual" interchangeably with "foreign status", but "nonresident alien INDIVIDUALS or PERSONS" are not the only foreigners. To them, "foreign status" means one who is a "nonresident alien INDIVIDUAL"--which you can "prove" by simply declaring it--they can't FORCE you to remain a citizen of the U.S. when it is a basis for taxing all of your income because that would be slavery.

Keep in mind also that "nonresident alien individual" is NOT the only "foreign status". Those who are not aliens but who are nonresidents would not be "nonresident alien individuals", but rather "non-resident non-persons". THIS is what a state national is and the above regulation doesn't even acknowledge the existence of such a party. The reason is that:

1. They are completely outside the jurisdiction of the Internal Revenue Code.
2. They have a foreign domicile but not a foreign nationality. Therefore, they cannot be sued under federal statutes per Federal Rule of Civil Procedure 17(b).
3. Social Security cannot be offered or enforced against them. See:

   Why You aren't Eligible for Social Security, Form #06.001
   https://sedm.org/Forms/FormIndex.htm

The IRS also admits in its own Internal Revenue Manual, in black and white, that private employers do not have to deduct or withhold:

   Internal Revenue Manual
   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.
   [SOURCE: SEDM Exhibit #05.043]

Consequently, whenever you use the SSN in any context, which is "public property" owned by the government, you are admitting to be acting as a federal "employee" of "public officer" on official duty. Those who participate in Social Security are federal government "employees" or "employers" as legally defined. That is the only way the government can lawfully operate, because if they didn't do it this way, they would be abusing their taxing power to become a Robinhood who transfers property between citizens, which the U.S. Supreme Court said below they cannot lawfully do:

"In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388."

[Sinking Fund Cases, 99 U.S. 700 (1878)]

Consequently, if you are receiving federal payments or "benefits", there are only two ways to describe the result:

1. Your government is a thief and a Robinhood and you continue to be a private citizen...OR
2. You are a federal "employee" or "public officer" and the payment is "employment compensation".

Take your pick, but you have to pick either one of the two and not both.
If the number is attached to any of your bank or financial accounts, those accounts are owned by the federal government and under their supervision because they were opened by its "employees" or "public officers" in the conduct of a type of federal employment called a "trade or business". A "trade or business" is defined in 26 U.S.C. §7701(a)(26) as a "public office" in which you essentially become a business partner with the federal government. Your employment compensation consists of:

2. Unemployment compensation (FICA) benefits
3. Medicare benefits
4. Reductions in federal tax liability taken under the following sections of the code:
   4.1 Graduated and reduced rate of tax under 26 U.S.C. §1
   4.2 Earned income credit under 26 U.S.C. §32
   4.3 Deductions under 26 U.S.C. §162

In the context of federal "benefit" programs, which essentially amount to "social insurance", the Privacy Act, 5 U.S.C. §552a confirms that all those who participate in such programs are "federal personnel":

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a
§ 552a. Records maintained on individuals

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

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

Consequently, anyone who asks you to supply YOUR "Social Security Number" indirectly is asking you the following TWO questions:

1. "Are you a federal "employee" or "public officer" on official duty at the moment?" . . . AND
2. "If you are, what is your license number to act in that capacity?"

The answer to this question should always be that you are a private human being and not a statutory "person" or "individual" and who cannot lawfully possess or use government property or numbers, and that it is UNLAWFUL for you to impersonate a "public officer" of the U.S. government in violation of 18 U.S.C. §912 by providing or using one as a private human being. Furthermore, if they insist that you have or use one, then make sure you fill out an IRS form 56 and make THEM, not YOU the surety and the person responsible for the duties associated with the "public office" they are effectively creating by using a number against your will. The First Amendment to the United States Constitution guarantees us a right of free association. This implies at least the ability to determine when we are working and when we are off work. The employment contract for federal "employees" is found in Title 5 of the U.S. Code. It doesn't say what the working hours are for federal benefit recipients, and therefore we can choose what those hours are even if we did voluntarily apply for and continue to use such a number.

If you would like a more thorough analysis of why "taxpayers" under Subtitle A of the Internal Revenue Code are nearly all federal "employees", please read our free pamphlet below:

Why Your Government is Either A Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008
DIRECT LINK: http://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf
FORMS PAGE: http://sedm.org/Forms/FormIndex.htm

If you find anything wrong with the above analysis or any part of this article, then please send us your corrections so we can improve them.

7. State citizens or nationals cannot use numbers

26 U.S.C. §6109 prescribes when identifying numbers must be used.

U.S. Code > Title 26 > Subtitle F > Chapter 61 > Subchapter B > § 6109
26 U.S.C. § 6109 - Identifying numbers

(a) Supplying of identifying numbers

When required by regulations prescribed by the Secretary:

(1) Inclusion in returns

Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper
identification of such person.

(2) Furnishing number to other persons

Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person or whose identifying number is required to be shown on a return of another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(3) Furnishing number of another person

Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(4) Furnishing identifying number of tax return preparer

Any return or claim for refund prepared by a tax return preparer shall bear such identifying number for securing proper identification of such preparer, his employer, or both, as may be prescribed. For purposes of this paragraph, the terms “return” and “claim for refund” have the respective meanings given to such terms by section 6696(e).

For purposes of paragraphs (1), (2), and (3), the identifying number of an individual (or his estate) shall be such individual’s social security account number.

(b) Limitation

(1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

So the requirement to furnish, and by implication apply for and receive, a government issued identifying number is as follows:

1. When regulations issued by the Secretary of Treasury require it.
2. In the context of statutory “persons”:
   2.1 On tax returns or information returns (e.g. W-2, 1098, 1099, etc.)
   2.2 To another person ONLY when a return must be filed against them, such as an information return. This would include “withholding agents”.
3. In the context of tax return preparers.

State citizens or nationals do not fit into any of the above circumstances, because:

1. There are no implementing regulations for enforcement of the Internal Revenue Code pertaining to the “tax” imposed under Subtitle A. Hence, item 1 above does not apply. See:
   - IRS Due Process Meeting Handout, Form #03.008
   - FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   - DIRECT LINK: https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf

2. State citizens or nationals are not STATUTORY civil “persons” because they have a foreign domicile outside the CIVIL and exclusive jurisdiction of the national government. This rules out item 2 above and 26 U.S.C. §6109(a)(2) and (3) .. See:
   - Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
     https://sedm.org/Forms/FormIndex.htm
   - Citizenship Status v. Tax Status, Form #10.011, Section 12 https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm

3. State citizens or nationals are not domiciled or present within the geographical definition of “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110 and therefore are “foreign” but not “persons” under the Internal Revenue Code. Again, this rules out item 2 above and 26 U.S.C. §6109(a)(2) and (3). Therefore, they are NEITHER:
   1. Statutory “U.S. persons” under 26 U.S.C. §7701(a)(30). You can’t be a “U.S. person” UNLESS you are either physically present within domiciled within the territorial “United States” …NOR
   2. Statutory “Foreign persons” 26 C.F.R. §1.1441-1. You can’t be a “foreign person” without ALSO being a STATUTORY “person”.

4. 26 U.S.C. §6109(a)(4) relating to Tax Return Preparers doesn’t apply, because it is a CRIME for state citizens or nationals to file a tax return. See:

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
1. **Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return**, Form #08.021  
https://sedm.org/Forms/FormIndex.htm

2. **Legal Requirement to File Federal Income Tax Returns**, Form #05.009  
https://sedm.org/Forms/FormIndex.htm

5. We prove in the following that ALL statutory civil law, if it imposes duties OTHER than reparations for injuries paid ONLY to the victims of the injury, is law for government and not private people or humans. Taxation is a civil liability and therefore a civil statutory franchise that can and does regulate ONLY public officers on official business. State citizens or nationals are NOT such “public officers” and have a right NOT to be compelled to become one. A violation of this right is involuntary servitude in violation of the Thirteenth Amendment.

1. **Why Statutory Civil Law is Law for Government and Not Private Persons**, Form #05.037  
https://sedm.org/Forms/FormIndex.htm

2. **Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes**, Form #05.008  
https://sedm.org/Forms/FormIndex.htm

3. **Proof That There Is a “Straw Man”**, Form #05.042  
https://sedm.org/Forms/FormIndex.htm

8. **How to terminate or change the status of the number**

The Internal Revenue Code, Section 6109 contains provisions for issuing Taxpayer Identification Numbers but we have found no statutory or regulatory provision for terminating the number or returning it to the government. Likewise, the Social Security Act has provisions to issue the number in 20 C.F.R. §422.104, but we have found no statutory provisions for terminating it. The reason the government does this is that they want to maintain your eligibility to receive the so-called benefit and thereby perpetuate their authority to enforce the franchise agreement codified in the Internal Revenue Code Subtitle A and the Social Security Act against you. This was hinted at by the Supreme Court when it said:

*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;  

[. . .]

6. **The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits**, FN7  
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229;  

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088;  
Pierce v. Somersett Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316;  
[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

So long as a number exists that is allotted to you, then there is a presumption that you maintain the eligibility to receive the benefit and therefore must abide by the statutes which administer it. The Social Security Administration also tries to perpetuate this FRAUD upon the people:

1. By hiding the forms and procedures for quitting the program on their website. See:

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

2. By responding to requests to terminate participation with a letter FALSELY stating that you can’t quit. See:

   SEDM Exhibit #07.012  
   http://sedm.org/Exhibits/ExhibitIndex.htm

After a number is issued, then the only thing they will cooperate with you in doing with it is changing its status.

“. . .A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service…Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual’s social security number. . .”  
[26 C.F.R. §301.6109-1(g)(1)(i)]

One technique for changing its status is documented in section 1 of the cover letter for the **Resignation of Compelled Social Security Trustee** form above.

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
But what about if the person isn’t and never was an "individual" and a "public officer" within the government, which is the case with most Americans? In their case, application for the number was knowingly fraudulent and any act that is the product of fraud is a NON act that the law may not lawfully recognize and certainly not benefit from:

* Ex dolo malo non oritur action.
  Out of fraud no action arises. Cowper, 343; Broom’s Max. 349.

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

* Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.
  What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.


How does the IRS or the SSA correct knowingly fraudulent applications for their numbers and remove them from their records? We haven’t figured that out yet but the implications are HUGE. However, the following things are certain:

1. When you become aware that your application was not authorized by law because you did not have a domicile on federal territory as required by 20 C.F.R. §422.104, then your application becomes fraudulent and you have a duty to correct it and notify them of the fraud.

2. If they refuse to correct the fraudulent records and application, the government is committing the following crimes for which you may consider a criminal complaint and a civil prosecution:
   2.1. 18 U.S.C. §911: Impersonating a statutory “U.S. citizen”. Only statutory “U.S. citizens” and permanent residents, of which you are neither as a person domiciled in a state of the Union, may lawfully apply for the number.
   2.2. 18 U.S.C. §912: Impersonating a public officer or “employee” of the government. The number may only be issued as a “benefit” to government “employees”, pursuant to 20 C.F.R. §422.103(d) and you are impersonating a government “employee” if you apply for one or use one.
   2.3. 18 U.S.C. §1030: Computer Fraud. Their records are in computers and they are knowingly fraudulent.
   2.4. 18 U.S.C. §3: Misprision of felony. They are aware of a crime and they refused to act on it or do something about it, which is also a crime.
   2.5. 18 U.S.C. §4: Accessory after the fact. They are an accessory after the fact to all the above crimes if they refuse to do something about it.

Another technique for ensuring they do something about it is to fill out an IRS form 56 making the IRS commissioner and/or the Commissioner of Social Security the fiduciary for all liabilities relating to the number. Since the number belongs to them, then let THEM take complete and exclusive responsibility for every aspect of its use or abuse. This technique is used on the Resignation of Compelled Social Security Trustee, Form #06.002 mentioned above, and it really puts them on the hot seat because now they become the targets for all the collection notices and liens, not you.

9. **How to respond to requests for SSNs or TINs**

If you do not think that your compensation from federal "employment" or "public office" is sufficient and do not choose to act as a socialist security "Trustee" and federal “employee” (OFFSITE LINK), and especially not in the context of your private life, then you can follow the instructions in each of the following subsections. In addition to the responses below, you can also use the completed version of the [Resignation of Compelled Social Security Trustee, Form #06.002](http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm) form mentioned in the previous section as proof of the illegality of using a Social Security Number.

9.1. **Submitting legal evidence as a non-resident indicating that “you” were ever issued or applied for a “Social Security Number” or “Taxpayer Identification Number”**

Those applying for government issued ID such as driver licenses or passports are often asked for “THEIR Social Security Number” and to provide legal evidence proving that they don’t have one if they refuse to provide one. Below is an example of such a query:

Figure 1: Request for certification that you were never issued a Social Security Number
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Getting a USA Passport as a "state national", Form #10.013, Section 9.6
https://sedm.org/Forms/FormIndex.htm

We know that asking a PRIVATE human not representing a public office for "THEIR" Social Security Number is a deception, because if it really
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was “YOURs” (your property), then you could use it to control the government as a temporary loan of property to the government WITH CONDITIONS that YOU and not THEY specify. To even admit to being issued a STATUTORY Social Security Number or applying for one is to in effect admit that one is a public officer on official business, which is FRAUD, because private people can’t possess, use, or benefit from public property. A public office is, in fact, legally defined as someone in charge of PUBLIC property.

Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P. 2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuation, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.


The property mentioned above in the context of Social Security, according to 20 C.F.R. §422.103(d) and the back of the Social Security Card itself, is the number and the card itself, which are the initial corpus of the Social Security trust established by those who lawfully and consensually participate. Note that this regulation is found in Title 20, which is "Employees' Benefits". If you weren't a statutory "employee" as defined in 5 U.S.C. §2105(a) BEFORE you made application for the card or the number, then you can't CREATE such an office by making such an application as a PRIVATE human and would be criminally impersonating a public officer in violation of 18 U.S.C. §912 to even try to do so. To even ADMIT that you made such application as a private human would be to admit that you committed such a crime. To even ADMIT that you made such application ILLEGALLY as a private human would be to admit that you committed such a crime. See the following for proof:

To COMPEL someone to MAKE such an admission would furthermore compel them to impersonate a public office AND to admit that they committed a crime in doing so in violation of the Fifth Amendment.

TITLe 5 > PART III > Subpart A > CHAPTime 21 > S§ 2105
§ 2105. Employee

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

The above statute is the ONLY way from a civil perspective that a state domiciled party can be a statutory "individual" with a legislatively foreign domicile. Otherwise, they would be "non-residents" beyond the civil statutory control of the national government as a result of the Separation of Powers, as we prove in Form #05.018.

Similar legal and even ethical and moral problems plague the driver license application process in California. Those owning private conveyances are told that they MUST provide a Social Security Number with their Driver License application and that if they don’t, they must furnish written proof from the Social Security Administration proof that they are NOT eligible to apply for Social Security. This ought to be a clue that the only place that driver licenses can be issued is on federal territory that is the only place subject to the Social Security Act, based on the definitions of “State” in the Social Security Act itself at 42 U.S.C. §1301(a)(1). If you aren’t domiciled on federal territory as a STATUTORY “U.S. citizen” or “U.S. resident”, then the Social Security Act doesn’t even apply, as we exhaustively prove in the following:

Why You Aren’t Eligible for Social Security, Form #06.001

Nevertheless, since the Social Security Administration is in the business of “marketing” to produce more “sponsors” so their can prolong the inevitable and certain collapse of their Socialist Ponzi Scheme, then:

1. They will say that EVERYONE is eligible for Social Security, including people who ARE NOT.
2. They will REFUSE to provide any legally admissible evidence upon which they base such a LEGAL DETERMINATION because guess what, there ISN’T any such evidence. It’s all presumption. You should DEMAND such evidence signed under penalty of perjury. To fail to provide it is a violation of due process of law, in fact, because they are proceeding upon a mere PRESUMPTION that is not substantiated by FACTS and court admissible evidence. All such presumptions that adversely affect or impair constitutionally protected rights are a violation of due process and a tort:
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(1) [8:4993] **Conclusive presumptions affecting protected interests:**

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

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

3. They can get away with this LIE because the courts have already put the people on notice that NO ONE in the government is accountable for telling the truth and that you can’t rely on ANYTHING they say, including on any of their forms or their publications. See:

3.1 Legal Deception, Propaganda, and Fraud, Form #05.014
https://sedm.org/Forms/FormIndex.htm
3.2 Reasonable Belief About Income Tax Liability, Form #05.007
https://sedm.org/Forms/FormIndex.htm

If lying or deceiving people getting driver licenses about their eligibility for Social Security is HIGHLY profitable, and if there is no downside, risk, or legal liability for LYING or DECEIVING, then you can be sure that they will institutionalize the LIE and tell EVERYONE they are eligible to increase their revenues unjustly. In the business world, this is called “marketing”. If you wouldn’t and shouldn’t trust anything a private salesman would tell you, then you can’t and shouldn’t trust ANYTHING that anyone in the government tells you on ANY subject. Here is how we summarize this proverb:

“Never ask a barber if you need a haircut.”

There is ONE and ONLY ONE exception to the rule of never trusting ANYTHING that the government says or publishes, which is that if what they provide is signed under penalty of perjury, then it is reliable. That, in fact, is why EVERYTHING you submit to them that has a commercial consequence must be signed under penalty of perjury. In practice, however, they NEVER sign anything under penalty of perjury, oftentimes not even during litigation relating to taxes in court! The IRS Form 4549 that is used to prove that a tax was due and owing as one element in a consequence must be signed under penalty of perjury. In practice, however, they NEVER sign anything under penalty of perjury, oftentimes not even during litigation relating to taxes in court! The IRS Form 4549 that is used to prove that a tax was due and owing as one element in a consequence must be signed under penalty of perjury.

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

Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form #05.011, Section 8.5
https://sedm.org/Forms/FormIndex.htm

So the question then remains WHAT exactly can one submit as evidence in such a circumstance to PROVE that they either DO NOT HAVE one or are not ELIGIBLE to have a Social Security Number? The evidence must satisfy all the following conditions:

1. It can’t come from anything the government says or publishes because NONE OF IT is trustworthy or admissible as evidence. See: Legal Deception, Propaganda, and Fraud, Form #05.014.
2. It must define key “words of art” on the form, and ESPECIALLY the word “you” in the instructions included with the form. When they tell “you” in the instructions that you have to do anything such as provide a number, they are making an UNCONSTITUTIONAL PRESUMPTION that the applicant is a public officer on official business who they can regulate and control. The purpose of asking for the number to begin with is to in effect CREATE or RECOGNIZE the existence of such an ILLEGAL public office and to produce evidence of your consent to fill said office. See Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017.
3. It must be signed under penalty of perjury so that it is useful as evidence in court. 26 U.S.C. §6065. The perjury statement must indicate your location as being OUTSIDE the “United States” as indicated in 28 U.S.C. §1746(1) so that you don’t inadvertently misrepresent your location as being on federal territory.

28 U.S.C. §1746 - Unsworn declarations under penalty of perjury

Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:

1. If executed without the United States: “I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date). (Signature)”.
2. If executed within the United States, its territories, possessions, or commonwealths: “I declare (or sign) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date). (Signature)”.

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
4. It should not contain an admission that you every violated any law. It is ILLEGAL and even criminal, for instance, to apply for or receive government “benefits” as a private human or to “elect” yourself into office by filling out any government form. 18 U.S.C. §912.

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)]

5. It should warn the recipient that if they threaten to withhold service, punish you in any way, or order or threaten you to fill out the form in a specific way or with specific civil status indicated, then they are:
5.1 Criminally tampering with a witness. Those signing perjury statements are witnesses. See 18 U.S.C. §1512.
5.2 Practicing law on your behalf without your consent. You should NEVER consent to allow them to do this or to ANYTHING they want to do.
5.3 Making “legal determinations” about your status that they have no authority to do.
5.4 Compelling you to contract or associate with the government in some way. Adopting a franchise license number is legal evidence that you are a franchisee. That is a crime and violates 22 U.S.C. §2721 in the case of passports:

22 U.S. Code § 2721 - Impermissible basis for denial of passports

A passport may not be denied issuance, revoked, restricted, or otherwise limited because of any speech, activity, belief, affiliation, or membership, within or outside the United States, which, if held or conducted within the United States, would be protected by the first amendment to the Constitution of the United States.


6. It should not require you to violate your Fifth Amendment right to not incriminate yourself.
7. It should not connect you with any statute, franchise, civil status, statutory status, or public right. All such “benefits” are only available to those ALREADY in the government. You can’t unilaterally “elect” or “appoint” yourself into public office by filling out any form. Neither can the recipient by accepting a form associating a public status with you CREATE any new public offices.
8. It should not call upon you to make what attorneys call a “legal conclusion” about your status, rights, or privileges. If even attorneys refuse to make such conclusions, then you can’t either. During legal discovery, if you ask a question of an opposing counsel about the application of a statute to a specific situation, they will often make the following statement on the record:

“Objection, Your Honor. Calls for a legal conclusion”.

9. It should warn the recipient that nothing from the government is trustworthy or admissible as legal evidence, INCLUDING any document from the Social Security Administration stating that you are or are not eligible for Social Security.
10. It should prevent any possibility that equivocation could be used to confuse you, your status, or your actions as a PRIVATE human with any activity subject to any government civil statutes. Such civil statutes can and do regulate ONLY public conduct of PUBLIC officers on official business. Only private contracts, the Constitution, and the common law regulates or provides remedies for PRIVATE activity.
11. It should avoid “material” misrepresentations, which are false statements that have a damaging commercial consequence to the person you made the statement to. The damage such false statements produce can form the basis for standing to sue. Generally, inaccurate
statements that produce no demonstrated injury or standing are not “material” and cannot be prosecuted. Such inaccuracies, in fact, are the FOUNDATION of being a politician or a government employee generally. ALL politicians and government employees routinely lie or carelessly deceive because they are not accountable for the accuracy of their statements.

The above confluence of complicating factors is what we call a “perjury trap”. They want you to think that you only have two choices, even though there are MORE than two. Legally ignorant people fall for this trap all the time but hopefully you won’t be one of them:

1. Provide an SSN and be enfranchised without your consent and injure your private rights thereby. . .OR
2. Make yourself susceptible to a prosecution for criminal perjury under 18 U.S.C. §1001 and 18 U.S.C. §1621 because you at least APPEAR to have lied on the application, even if you didn’t.

If you don’t know the difference between PRIVATE or PUBLIC or how to keep them separate and non-overlapping, then you are a sitting duck for the above perjury trap. That difference is explained below:

Separation Between Public and Private Course, Form #12.025
https://sedm.org/Forms/FormIndex.htm

Below are some examples of how we dealt with providing evidence proving that we are not eligible for an have never applied for a such evidence:

1. Recommended short language:

   "I certify under penalty of perjury from without the statutory ‘United States’ (federal territory no under the exclusive jurisdiction of any constitutional state) pursuant to 28 U.S.C. §1746(1) the following facts:

   1. I am not in possession, use, custony, or control of any government identifying number, including but not limited to a STATUTORY Social Security Number (20 C.F.R. §422.103) or STATUTORY Taxpayer Identification Number (26 U.S.C. §6109).

   2. I am not eligible, and never HAVE been eligible to apply for or receive a statutory Social Security Number. The government has already defaulted and agreed with me on this fact in criminal complaints previously sent to them and not rebutted. No government can make this determination for me because no government can lawfully interfere with the management of my body and my absolutely owned private property without violating the Constitution. Even if they attempted to do so, it would be knowingly and willfully untrustworthy, because the courts have repeatedly held that government employees are NOT responsible for telling the truth and that what they say, write, or publish is INADMISSIBLE as evidence. A certification from the Social Security Administration that I am not eligible would therefore be MEANINGLESS, would not be admissible as evidence of anything in any court, and would be a clear violation of due process of law if used as a basis for making or enforcing any conclusive presumption or impair any of my constitutionally protected rights. All such statements would also be plagued by a criminal conflict of financial interest in violation of 18 U.S.C. §208. For proof that you can’t trust anything that any government worker says, writes, or publishes on their forms or website see: Legal Deception, Propaganda, and Fraud, Form #05.014; https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf.

   3. Since I now know that I am not eligible for any government “benefit” and indicating otherwise would be criminal FRAUD, for you to COMPEL me to provide any evidence demonstrating otherwise, including a government identifying number, would constitute compelling me to incriminate myself, which the Fifth Amendment forbids you to do if you really ARE a government subject to the constitution. Therefore, by demanding that I PROVE that a private human like me not acting as a statutory "person" doesn’t have an SSN or that I ever applied for one in itself violates the Fifth Amendment. It is what lawyers call a "perjury trap" to FORCE me to admit something that is FALSE and that I do not need to admit in order to commercially benefit YOU. See the following for legally admissible proof that those born and domiciled in states of the Union are NOT eligible for social security if you don’t believe me and rebut it within ten days or be found to AGREE and admit everything in it: Why You Aren’t Eligible for Social Security, Form #06.001; https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf. It therefore ought to be enough to merely tell you that I am ineligible, and to respond to this request by modifying any records that conflict with this submission. Anything more than that would be clearly unconstitutional.

   "But let your ‘Yes’ be ‘Yes,’ and your ‘No,’ ‘No.’ For whatever is more than these is from the evil one."
   [Jesus in Matt. 5:37, written by a FORMER tax collector]

   4. I am submitting this application as a private human being protected ONLY by the Constitution and the common law.
5. I am not authorized to speak or act on behalf of any government in the context of this interaction. Hence, I am not acting in the capacity of a statutory “person” or “individual” under any government civil statute. I am also NOT the “you” referenced in the instructions of the form submitted in the context of any alleged “obligations”, because you can’t lawfully impose any duties upon non-consenting PRIVATE people such as myself without violating the Thirteenth Amendment prohibition against involuntary servitude because I don’t consent or volunteer. Any attempt to impute or enforce the civil statutory status of “person”, “individual”, etc. is a violation of my constitutional right to not contract or associate civilly with any and every government under the First Amendment and causes the RECIPIENT to render this submission knowingly false in violation of 18 U.S.C. §1001 and 18 U.S.C. §1621.

6. I as a private human and non-attorney am not qualified or even obligated to make “legal determinations” or “legal conclusions” about my civil status or the applicability of any statute to my situation beyond that specified here or in relation to any statute not specifically mentioned herein. As attorneys would say: “Objection: Calls for a legal conclusion”. I claim the SAME rights as attorneys in this regard. This includes knowing or obeying ANYTHING in any civil statute. Yes, “citizens” are presumed to know the law but I don’t claim to BE a statutory “citizen” (8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c)) subject to your authority and have the First Amendment right to NOT be one and to be ONLY a private human.. See Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006; https://sedm.org/Forms/05-MemLaw/WhyANational.pdf. Your application process is flawed to FORCE ME into a position to make such determinations or learn or know any statutes that don’t apply to a non-resident:

**IDIOT.** A person who has been without understanding from his nativity, and whom the law, therefore, presumes never likely to attain any. Shelf. Lun. 2. See Insanity. State v. Haner, 186 Iowa, 1259,173 N.W. 225; Jones v. Commonwealth, 154 Ky. 752,159 S.W. 568, 569.

**IDIOTA.** In the Civil Law. An unlearned, illiterate, or simple person. Calvin. A **private man; one not in office.**
In Common Law. An idiot or fool.

"Idiot" is another word that has changed its meaning over the centuries, although not as dramatically as "nice" once it was imported into English. The Greek "idiotes" meant simply "private individual" (from "idios," meaning “personal”), as opposed to a "public man," a politician (government agent mine) or other well-known individual. ("Idios" also gave us "idiom," one's own way of speaking, and "idiosyncrasy," one's personal quirks and habits.)
[The Word Detective: Idiot; Downloaded 1/30/2017; SOURCE: http://www.word-detective.com/2008/03/idiot/]

“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them.”
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

7. Please DO NOT advise me or especially PUNISH ME about what to put or not put on the application to which the form relates. It would be criminal witness tampering to do so, and especially if you threaten to punish or withhold the thing requested for a failure to perform any alleged obligation because it is an UNLAWFUL obligation. It would also result in you practicing law on my behalf, which I do not consent to allow you to do and which would also be a violation of your delegation of authority order. The ONLY thing I am willing to entertain that might change my testimony on the form is legally admissible evidence in affidavit form from a government worker signed under penalty of perjury containing only FACTS. Such a submission should be prepared by someone within the physical jurisdiction of the local courts in the event that the facts provided are FALSE. Otherwise, the courts have repeatedly held that all government forms, statements, and publications are UNTRUSTWORTHY, INCLUDING but not limited to anything and everything on the forms submitted herein.

8. None of the terms used on this form or the instructions are defined or exist in any government civil or criminal statute. They are useful ONLY in the PRIVATE or CONSTITUTIONAL context and not the PUBLIC or publici juris or STATUTORY contexts. Hence, no such statutes can or do regulate or control
inaccuracies on this form or may form the basis for any kind of injury or standing to sue upon any government or upon the recipient. Any assertion otherwise constitutes purposeful availment of commerce with me and a waiver of official, judicial, and sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and consent to be sued in STATE and not FEDERAL court.

9. Any records in the possession of any government or the recipient that are in conflict with this submission are knowingly and willfully and even criminally false and fraudulent. Such records must IMMEDIATELY be corrected. This submission shall constitute a formal request to correct all such records. It shall also shall constitute a criminal complaint if they are NOT corrected. See: 18 U.S.C. §1001, 18 U.S.C. §1003, 18 U.S.C. §1028, 18 U.S.C. §1030.

10. This application does NOT constitute an “acceptance” under the Uniform Commercial Code (U.C.C.) of any kind toward any “benefit” offered by any government. Such “benefit” includes the protection of any of the civil statutes or franchises enacted by the national congress or a state of the Union. The ONLY offer and acceptance involved in the context of this interaction is the offer of the TEMPORARY use of PRIVATE information about me to issue the identification requested. The only “Merchant” (U.C.C. §2-104(1)) in the context of this transaction is the affiant and the recipient of this form is the “Buyer” (U.C.C. §2-103(1)). For all purposes OTHER than this direct interaction AFTER the identification is issued, affiant shall be a civil statutory “non-resident” who shall NOT have or retain any civil statutory status, including but not limited to “citizen”, “resident”, “driver”, “person”, “individual”, “taxpayer”, etc. Any attempt by the Recipient or any government to impute or enforce such civil statuses shall constitute criminal identity theft and a waiver by those imputing or enforcing said statuses of official, judicial, and sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and the Longarm Statutes of my State and an implied consent and agreement by the recipient and his/her employer to pay TEN TIMES the monetary value that could be derived from the enforcement of said statuses or the obligations attached thereto. Notice to the agent is notice to the principle.

11. This application may not be used for any commercial purpose that would benefit any government, including but not limited to any administrative or tax enforcement. The ONLY legitimate purpose of any and every government is to benefit the beneficiaries of the public trust, which are the PRIVATE people protected by the Constitution and NOT to primarily benefit ITSELF. You cannot serve two masters: God and mammon. It is a violation of my religious beliefs to contract with, do business with, or be an officer or agent of any government in the context of any government statute or anything resulting from this interaction other than that specified herein.. Judges 2:1-4. Violation of my religious laws invites the CURSES of my God. Remedy is provided in the Religious Freedom Restoration Act (R.F.R.A.) in fulfillment of the First Amendment for any attempt to compel me to violate my sincerely held religious beliefs or practices, as documented in Delegation of Authority Order from God to Christians, Form #13.007; https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf.

12. Even if Affiant HAD consented to violate the Holy Bible by manifesting CONSENT to any government franchise or “benefit” the Declaration of Independence, which was enacted into law in 1 Stat. 1, declares that my constitutional rights are UNALIENABLE, which means that I am legally UNABLE to give them away or consent to any legal obligation that would impair them. Therefore, any presumption that I could have done so in fact and in law is not only a nullity, but cannot count as a lawful act or therefore ANY act at all cognizable in any court of law in relation to any REAL government. A so-called “government” that makes a profitable business or a franchise out of enticing people to surrender their constitutional rights by contracting with or legally associating with it is not government at all, but a de facto private corporation and the WHORE mentioned in the Bible book of Revelation.

"For among My [God's] people are found wicked [covetous public servant] men: They lie in wait as one who sets snares; They set a trap; They catch men. As a cage is full of birds, So their houses are full of deceit. Therefore they have become great and grown rich. They have grown fat, they are sleek; Yes, they surpass the deeds of the wicked; They do not plead the cause, The cause of the fatherless for the innocent, widows, or the nontaxpayer; Yet they prosper, And the right of the needy they do not defend. Shall I not punish them for these things?" says the Lord. ‘Shall I not avenge Myself on such a nation as this?’

"An astonishing and horrible thing Has been committed in the land: The prophets prophesy falsely, And the priests [judges in franchise courts that worship government as a pagan deity] rule by their own power; And My people love to have it so. But what will you do in the end?". [Jer. 5:26-31, Bible, NKJV]
The first function of any REAL government is to protect PRIVATE rights and PRIVATE property. That protection BEGINS with ensuring that such property is NEVER converted to PUBLIC property or PUBLIC rights, even WITH the consent of the owner. This keeps the government in the box and removes any temptation to trick people out of their property with franchises, “words of art”, or “benefits”. See De Facto Government Scam, Form #05.043; https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf.

13. It is a violation of the Sherman Anti-Trust Act to “bundle” any franchises such as Social Security with de jure constitutional functions such as passports in order to FORCE applicants into an adhesion contract that causes a surrender of any Constitutional right. It also violates the Unconstitutional Conditions Doctrine. See §22 U.S.C. §2721. I won’t tolerate any attempt by you to “bundle” such services. Corporations such as Google are commonly sued for doing so, and you should be also if you continue to insist on such monopolistic and usurious practices. Google was fined $5 BILLION dollars by the EU for such bundling with their Android operating system.

14. For the purposes of this interaction, the term “Social Security Number”, when used by any government for civil or criminal enforcement or commerical purposes to undermine the PRIVATE rights of the Affiant and Submitter, shall mean a license from the Affiant to the government or recipient under the terms of the following anti-franchise franchise: Injury Defense Franchise and Agreement, Form #06.027; https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf. I MUST define the term because I'm not allowed to trust anything the government says in its forms or publications, including its definitions, and I don’t want to invite or allow anyone to make any presumptions that might impair my constitutional rights or civil status. Welcome to the Matrix, Neo.

You can find an HTML version of the above on our website in that you can cut and paste and reuse in your own forms, so you don’t have to retype it, below:

| --- | --- | --- |

2. Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205
https://sedm.org/Forms/FormIndex.htm

3. USA Passport Application Attachment, Form #06.007
https://sedm.org/Forms/FormIndex.htm

9.2 Government applications for an account or benefit

1. Government application for an account or benefit. When the government asks for the number on an application for an account or benefit:
1.1 Indicate “None”.
1.2 If they ask you whether you were ever issued such a number say “No”. The reason you can say this is that the number is public property and can only be issued to public employees acting in their official capacity. Since you are not a public employee acting in your official capacity, then it wasn't issued to you, who are a private person.
1.3 You do not choose to act as a "Trustee" or federal "employee" and you resigned your federal "employment" position.
1.4 It is illegal for you to use public property for private gain unless on official duty as a public employee, and you are not on official duty.

2. Government notice. When the government sends you a notice and refers to you with such a number:
2.1 It is not the correct number.
2.2 The government should correct its records to reflect this fact and discontinue illegal collection actions against you, because you are no longer and never were a federal "employee".
2.3 The employment compensation of the Trustee position is inadequate and you quit the position years ago and NEVER participated voluntarily. The compensation you want must ALSO include no federal tax liability and the federal government is unwilling to add this to the terms of the Trust Indenture document.\1

In addition to the above, you should also follow the guidelines contained in the following resource on our website within the Liberty University:

<table>
<thead>
<tr>
<th>Developing Evidence of Citizenship and Sovereignty Course</th>
<th>Form #10.008</th>
</tr>
</thead>
</table>

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
When the IRS wants to request an identifying number, it asks for a "Social Security Number" on its forms. The IRS’ own Internal Revenue Manual however, in IRM section 4.10.7.2.8, says that you can’t rely on the accuracy of its forms and publications:

"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)(OFFSITE LINK)]

Consequently, it would be unreasonable to conclude that an SSN as legally defined is really what they are asking for. If the IRS asked for a "Taxpayer Identification Number", however, they would have a lot fewer "taxpayers" because few people have TINs but most people apply for SSNs. Consequently, they falsify their forms to instead ask for the SSN instead of the TIN. Whenever you see the phrase "SSN", or "Social Security Number", you must conclude that they are really asking for a Taxpayer Identification Number. The safe way to answer such a question is to:

1. Line out "SSN" and write "TIN" above it.
2. In the box underneath write "None".
3. In the "Notes" section or blank area on the form, put:

"Not authorized to use SSN in place of TIN. Please cite positive law if you disagree. In accordance with 5 U.S.C. 552a(b), you do not have my permission to use any identifying number in association with me and are COMMANDED to remove all such numbers from your records. All personal information about me is copyrighted and a trade secret and may not be maintained in ANY government information system or shared with any state revenue agency. Violation of the copyright will subject the violator to $1,000,000 for each occurrence."

If the IRS or a state revenue agency sends you a notice or form to fill out and an identifying number appears on the form or letter or correspondence, you should immediately respond to the notice by:

1. Lining in thick felt-tip pen all identifying numbers.
2. Writing next to this the following:

"Invalid. Please remove this wrong number from my record. See attached 'Wrong Party Notice'."

3. Attaching the following

Wrong Party Notice, Form #07.105:
http://sedm.org/Forms/FormIndex.htm

Then on the responsive letter, use language like what we showed you in this section to aver that the number is NOT "your" number. This will create doubt in the minds of the IRS or state revenue agency about whether they have the right number. When this doubt exists, they are far less likely to pursue illegal enforcement actions because they may be doing so against the WRONG target, which will subject them to personal liability for a tort. It will also increase the likelihood that all incorrect identifying numbers will be removed from any records they maintain about you. If they don't remove the invalid identifying number from their records, then you have a legal recourse for violation of copyright and of the Privacy Act.

If a financial institution or private employer asks you to complete and submit any government form that asks for a government identifying number, we highly recommend attaching the following form on our website per the instructions:

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

9.3 Private Employer Job or Contract Applications

When private employers ask you to provide a social security Number do the following:

1. You can show them the signed letter from the Social Security Administration admitting that you aren't required to have or use the number:

SEDM Exhibit #07.004
2. You should first quote 42 U.S.C. §408, which says that it is illegal to compel anyone to disclose or use a Social Security Number.

3. You can print out and hand them a copy of the following:
   Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs, IRS Publication 1586
   DIRECT LINK: [http://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/IRSPub1586.pdf](http://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/IRSPub1586.pdf)

4. You can tell them that it is illegal to use government property for a private purpose and that you are not there as a "public official" but a private person who cannot lawfully possess or use public property for a private purpose without committing theft and embezzlement. Explain that you do not consent to act as a voluntary federal "public official" or "employee" in order to make your possession of "public property" lawful. 20 C.F.R. §422.103(d) identifies the Social Security Number as government property, and to use this "public property" for a private purpose constitutes embezzlement and impersonating a federal employee, in violation of 18 U.S.C. §912.

5. You can tell them that you do not have a "Social Security Number" because you never participated voluntarily and never explicitly consented to participate. Then you can show them:
   5.1 The resignation document you sent in, if you sent it in at (Members are REQUIRED to do this):
   [Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm)
   5.2 Social Security Form 521 showing that you quit the social security program:

6. You tell them you are a "nonresident alien" and quote them 26 C.F.R. §1.872-2(f), which says you are not subject to taxation or withholding and give them a modified W-8BEN form. See:
   6.1 About IRS Form W-8BEN, Form #04.202
   6.2 Non-Resident Non-Person Position, Form #05.020, [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

7. You can give them our free pamphlet "Who are 'taxpayers' and who needs a 'Taxpayer Identification Number', Form #05.013" and demand that they rebut the questions at the end. It's also a good idea to offer to sit down with anyone who is confronting you on this issue and educate them about the content of this pamphlet.

8. You can download the free Federal and State Tax Withholding Options for Private Employers, Form #04.101 and refer to sections 22.3.1 and 22.3.5 for further details. Section 25.12 also has a form you can use as a substitute for the W-9 form so that you can comply by submitting the form but still protect yourself and your privacy. Read this book carefully and it will answer most of your questions.

9. If the person doing the compelling is not the owner of the organization, you can tell the person that you are going to sue them personally for recruiting you into slavery, in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1581.

10. You can show them the definition of "married" and "unmarried" individuals in 26 C.F.R. §1.1-1(a)(2)(ii), who are "aliens engaged in a 'trade or business'" and then explain that you are neither an "alien" or engaged in a "trade or business". See:
    [The Trade or Business Scam, Form #05.001](http://sedm.org/Forms/FormIndex.htm)

11. If you are self-supporting and not an "employee" (federal instrumentality) but a private contractor, you can identify yourself as a "nonresident alien" and read them 26 U.S.C. §1402(b), which says that "nonresident aliens" do not earn "self employment income" and therefore need not report.

Whichever one or more of the above options you select:

1. Make sure you either have witnesses present or send everything registered overnight mail with return receipt. That way, you will have proof, if they decide to discriminate by either not hiring or firing you for basically refusing to violate the law or reward their ignorance with a surrender of your sovereign immunity under the Foreign Sovereign Immunities Act.

2. Warn them IN WRITING that because you are not engaged in a "trade or business", it is a CRIME and a CIVIL TORT for them to fill out and send in ANY information return, such as IRS Forms W-2 and 1099 and that any such document they might submit on you would be FRAUDULENT. FORMS 8 and 9 in sections 25.8 and 25.9 of the FREE Federal and State Tax Withholding Options for Private Employers, Form #04.101 are very useful for this.

   2.1 26 U.S.C. §7343: Fraudulent returns, statements, or other documents. This provision makes it a civil tort to knowingly file false information returns.

   2.2 26 U.S.C. §7207: Fraudulent Returns, Statements, or other documents. This provision makes it a criminal offense to fill out a false
information return if you know it is false before hand.

2.3 [18 U.S.C. §912: Falsely impersonating an officer (PUBLIC OFFICER) or employee of the United States. A person engaged in a "trade or business" is defined as a "public officer" in 26 U.S.C. §7701(a)(26). It is a crime to claim that either you or anyone else is a "public officer" who in fact is not.

3. If they private employer wants to argue with you about whether it would be illegal to submit an information return then give them the following forms and ask them to rebut it with witnesses present or send it to them via certified mail with a proof of service in case they decide to fire or not hire you:

3.1 [Demand for Verified Evidence of Trade or Business Activity: Information Return, Form #04.007]
3.2 [The Trade or Business Scam, Form #05.001] Demand that they rebut the questions at the end and anything within the pamphlet that is false.

4. If they fill out false information returns, such as W-2, 1042-S, 1098, or 1099, against you, make sure to correct them promptly after they are filed in order to avoid becoming the target of unlawful IRS collection activity in accordance with the following:

4.1 [Income Tax Withholding and Reporting Course, Form #12.004]
4.2 [CorrectingErroneousInformationReturns,Form #04.001]
4.3 [CorrectedInformationReturnAttachmentLetter,Form #04.002]
4.4 [Correcting Erroneous IRS form 1042's, Form #04.003]
4.5 [Correcting Erroneous IRS form 1098's, Form #04.004]
4.6 [Correcting Erroneous IRS form 1099's, Form #04.005]
4.7 [Correcting Erroneous IRS form W-2's, Form #04.006]

9.4 Financial Institutions

When Financial Institutions ask you for a number, do the following:

1. Hand them an AMENDED IRS form W-8BEN filled out according to the instructions in our article [About IRS form W-8BEN, Form #04.202].
2. Attach to the W-8BEN the [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001] filled out according to the instructions at the beginning of the form.
3. Explain to them that Social Security Numbers are NOT required in the case of nonresident aliens not engaged in a "trade or business", as per 31 C.F.R. §1020.410(b)(3)(x) indicted at the beginning of the next section. This is also repeated on the [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001]. You should study this form carefully before you use it and look up all the laws yourself so you can calmly and boldly explain everything on it to the clerk accepting your application.
4. Explain to them that because you are NOT engaged in a "trade or business", it would be ILLEGAL and a civil tort for them to complete or submit any kind of information return on any of your accounts, including IRS forms 1098 or 1099. You can use the information in the following two articles to prove this to them.
4.1 [Correcting Erroneous IRS Form 1098's, Form #04.004]
4.2 [Correcting Erroneous IRS Form 1099's, Form #04.005]

9.5 Dealing with “public servants” who demand a number at an audit or examination

Those who are invited into the company of IRS employees for an audit or “examination”, or should we say a “proctology examination”, will definitely be asked for “THEIR Social Security Number”. This question, in fact, is usually the first question out of the mouth of the agent. It is very important to respond to such questions properly so as not to jeopardize your sovereignty by connecting you to:

1. Federal office, employment, or agency, and therefore federal jurisdiction.

"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 732 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public
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2. Any kind of federal benefit or commerce, which results in a surrender of sovereign immunity in satisfaction of 28 U.S.C. §1605(a)(2).

For details on the above, read section 8 of our Non-Resident Non-Person Position, Form #05.020. Below is an example interchange that will provide some very effective examples that we follow ourselves:

IRS AGENT: What is YOUR Social Security Number?

YOU: 20 C.F.R. §422.103(d) says SSNs belong to the government. The only way it could be MY number is if I am appearing here today as a federal employee or officer on official business. If that is the case, no, I am here as a private human being and not a government statutory "employee" in possession or use of "public property" such as a number. Therefore, I don't HAVE a Social Security Number. Furthermore, I am not lawfully eligible and never have been eligible to participate in Social Security and any records you have to the contrary are FALSE and FRAUDULENT and should be immediately DESTROYED. If there is some form I can fill out to formally notify you of this, please inform me at this time.

IRS AGENT: That's ridiculous. Everyone HAS a SSN.

YOU: Well then EVERYONE is a STUPID whore for acting as a federal employee or agent without compensation that THEY and not YOU determine. The charge for my services to act as a federal "employee" or officer or trustee in possession of public property such as an SSN is ALL the tax and penalty liability that might result PLUS $1,000 per hour. Will you agree in writing pay the compensation that I demand in order to procure my cooperation to voluntarily act essentially as your federal coworker, because if you don't, then it's not MY number?

IRS AGENT: It's YOUR number, not the government's.

YOU: Well why do the regulations at 20 C.F.R. §422.103(d) say it belongs to the Social Security Administration instead of me? I am not appearing as a Social Security employee at this meeting and its unreasonable and prejudicial for you to assume that I am. I am also not appearing here as "federal personnel" as defined in 5 U.S.C. §552a(a)(13). I don't even qualify for Social Security and never have, and what you are asking me to do by providing an INVALID and knowingly FALSE number is to VIOLATE THE LAW and commit fraud by providing that which I am not legally entitled to and thereby fraudulently procure the benefits of a federal franchise. Is that your intention?

IRS AGENT: Don't play word games with me. It's YOUR number.

YOU: Well good. Then if its MY number and MY property, then I have EXCLUSIVE control and use over it. That is what the word "property" implies. That means I, and not you, may penalize people for abusing MY property. The penalty for wrongful use or possession of MY property is all the tax and penalty liability that might result from using said number for tax collection plus $1,000 per hour for educating you about your lawful duties because you obviously don't know what they are. If it's MY property, then your job is to protect me from abuses of MY property. If you can penalize me for misusing YOUR procedures and forms, which are YOUR property, then I am equally entitled to penalize you for misusing MY property. Are you willing to sign an agreement in writing to pay for the ABUSE of what you call MY property, because if you aren't, you are depriving me of exclusive use and control over MY property and depriving me of the equal right to prevent abuses of MY property?

IRS AGENT: OK, well it's OUR number. Sorry for deceiving you. Can you give us OUR number that WE assigned to you?

YOU: You DIDN'T assign it to ME as a private person, which is what I am appearing here today as. You can't lawfully issue public property such as an SSN to a private person. That's criminal embezzlement. The only way it could have been assigned to me is if I'm acting as a "public officer" or federal employee at this moment, and I AM NOT. Once again, I am here as a private person and not a public employee. Therefore, it couldn't have been lawfully issued to me. Keep this up, and I'm going to file a criminal complaint with the U.S. Attorney for embezzlement in violation of 18 U.S.C. §641, and impersonating a public officer in violation of 18 U.S.C. §912. I'm not here as a public officer and you are asking me to act like one without compensation and without legal authority. Where is the compensation that I demand to act as a fiduciary and trustee over your STINKING number, which is public property? I remind you that the very purpose why governments are created is to PROTECT and maintain the separation between "public property" and "private property" in order to preserve my inalienable constitutional rights that you took an oath to support and defend. Why do you continue to insist on co-mingling and confusing them in order to STEAL my labor, property, and money without compensation in violation of the Fifth Amendment takings clause?

Usually, after the above interchange, the IRS agent will realize he is digging a DEEP hole for himself and will abruptly end that sort of inquiry, and many times will also end his collection efforts.

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
10. Authorities on why nonresidents don't need SSNs/TINs to open bank accounts or for private employment

This section establishes that both STATUTORY “nonresident aliens” AND STATUTORY “non-resident non-persons” are not required to have or use an SSN or TIN to open bank or financial accounts.

The following authorities right from the horse's mouth establish that nonresident aliens don't need Social Security Numbers to either work or to open bank accounts. Use this as ammunition when opening accounts or pursuing employment:

1. It is ILLEGAL to assign a "Social Security Number" to a "Nonresident alien". Do you see nonresident aliens listed below? A nonresident alien, defined in 26 U.S.C. §7701(b)(1)(B) is NOT the same as an "alien" as defined in 26 U.S.C. §7701(b)(1)(A). Notice also that the regulation is under Title 20, which is "Employee" benefits. They are talking about federal "employees" only, and not everyone generally. The federal government has no authority to legislate for private employees; only PUBLIC employees. They also cannot legislate for people outside of their jurisdiction. A "nonresident" is outside of their jurisdiction.

TITLE 20--EMPLOYEES' BENEFITS
CHAPTER III--SOCIAL SECURITY ADMINISTRATION
PART 422. ORGANIZATION AND PROCEDURES--Table of Contents
Subpart B. General Procedures
Sec. 422.104. Who can be assigned a social security number.

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

(1) A United States citizen; or
(2) An alien lawfully admitted to the United States [federal zone] for permanent residence or under other authority of law permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or
(3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with evidence of lawful admission but without authority to work in the U.S., if the evidence described in Sec. 422.107(e) does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:
   (i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a social security number in order to receive a Federally-funded benefit to which you have otherwise established entitlement and you reside either in or outside the U.S.; or
   (ii) You need a social security number to satisfy a State or local law that requires you to have a social security number in order to receive public assistance benefits to which you have otherwise established entitlement, and you are legally in the United States.

(b) Annotation for a nonwork purpose. If we assign you a social security number as an alien for a nonwork purpose, we will indicate in our records that you are not authorized to work. We will also mark your social security card with a legend such as "NOT VALID FOR EMPLOYMENT." If earnings are reported to us on your number, we will inform the Department of Homeland Security of the reported earnings.

2. Nonresident aliens don't need an SSN to open a bank account:

Title 31. Money and Finance: Treasury
Subtitle B. Regulations Relating to Money and Finance
Chapter X. FINANCIAL CRIMES ENFORCEMENT NETWORK, DEPARTMENT OF THE TREASURY
Part 1020. RULES FOR BANKS
Subpart D. Records Required To Be Maintained By Banks
31 CFR § 1020.410 - Records to be made and retained by banks.

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

(i) Agencies and instrumentalities of Federal, state, local or foreign governments;
(ii) judges, public officials, or clerks of courts of record as custodians of funds in controversy or under the control of the court;
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(iii) aliens who are (A) ambassadors, ministers, career diplomatic or consular officers, or (B) naval, military or other attaches of foreign embassies and legations, and for the members of their immediate families;

(iv) aliens who are accredited representatives of international organizations which are entitled to enjoy privileges, exemptions and immunities as an international organization under the International Organization Immunities Act of December 29, 1945 (22 U.S.C. 288), and the members of their immediate families;

(v) aliens temporarily residing in the United States for a period not to exceed 180 days; (vi) aliens not engaged in a trade or business in the United States who are attending a recognized college or university or any training program, supervised or conducted by any agency of the Federal Government;

(vii) unincorporated subordinate units of a tax exempt central organization which are covered by a group exemption letter,

(viii) a person under 18 years of age with respect to an account opened as a part of a school thrift savings program, provided the annual interest is less than $10; (ix) a person opening a Christmas club, vacation club and similar installment savings programs provided the annual interest is less than $10; and

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

3. Investment firms are not required to use an SSN to register securities that nonresident aliens buy:

Title 31: Money and Finance: Treasury
PART 306—GENERAL REGULATIONS GOVERNING U.S. SECURITIES
Subpart B—Registration
306.10 General

The registration used must express the actual ownership of a security and may not include any restriction on the authority of the owner to dispose of it in any manner, except as otherwise specifically provided in these regulations. The Treasury Department reserves the right to treat the registration as conclusive of ownership. Requests for registration should be clear, accurate, and complete, conform with one of the forms set forth in this subpart, and include appropriate taxpayer identifying numbers. The registration of all bonds owned by the same person, organization, or fiduciary should be uniform with respect to the name of the owner and, in the case of a fiduciary, the description of the fiduciary capacity. Individual owners should be designated by the names by which they are ordinarily known or under which they do business, preferably including at least one full given name. The name of an individual may be preceded by any applicable title, as, for example, Mrs., Miss, Ms., Dr., or Rev., or followed by a designation such as M.D., D.D., Sr., or Jr. Any other similar suffix should be included when ordinarily used or when necessary to distinguish the owner from a member of his family. A married woman's own given name, not that of her husband, must be used, for example, Mrs. Mary A. Jones, not Mrs. Frank B. Jones. The address should include, where appropriate, the number and street, route, or any other local feature and the Zip Code.

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

4. The IRS form W-8BEN does NOT need a Social Security Number. Instead, the regulations say the recipients can rely on a certificate of residence as a substitute. That certificate of residence is really a certificate of "domicile" and is part of the IRS form W-8BEN, block 4 entitled "Permanent address". The article Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002 proves that Christians cannot have an earthly domicile, and therefore the only thing you can put on such a certificate is one of the following: "None", "Homeless", "Outside the United States as defined in 26 U.S.C. §7701(a)(9) and (a)(10)", or "Heaven". You cannot have an earthly domicile without committing idolatry.

Title 26: Internal Revenue
PART 1—INCOME TAXES
Withholding of Tax on Nonresident Aliens and Foreign Corporations and Tax-Free Covenant Bonds

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
Sec. 1.1441-6 Claim of reduced withholding under an income tax treaty.

(c) Exemption from requirement to furnish a taxpayer identifying number and special documentary evidence rules for certain income.

(1) General rule.

In the case of income described in paragraph (c)(2) of this section, a withholding agent may rely on a beneficial owner withholding certificate [IRS Form W-8BEN] described in paragraph (b)(1) of this section without regard to the requirement that the withholding certificate include the beneficial owner's taxpayer identifying number. In the case of payments of income described in paragraph (c)(2) of this section made outside the United States [federal zone] (as defined in Sec. 1.6049-5(e)) with respect to an offshore account (as defined in Sec. 1.6049-5(c)(1)), a withholding agent may, as an alternative to a withholding certificate described in paragraph (b)(1) of this section, rely on a certificate of residence described in paragraph (c)(3) of this section or documentary evidence described in paragraph (c)(4) of this section, relating to the beneficial owner, that the withholding agent has reviewed and maintains in its records in accordance with Sec. 1.1441-1(e)(4)(iii). In the case of a payment to a person other than an individual, the certificate of residence or documentary evidence must be accompanied by the statements described in paragraphs (c)(5)(i) and (ii) of this section regarding limitation on benefits and whether the amount paid is derived by such person or by one of its interest holders. The withholding agent maintains the reviewed documents by retaining either the documents viewed or a photocopy thereof and noting in its records the date on which, and by whom, the documents were received and reviewed. This paragraph (c)(1) shall not apply to amounts that are exempt from withholding based on a claim that the income is effectively connected with the conduct of a trade or business in the United States.

The above cites don't cover the requirements for STATUTORY "non-resident non-persons" who are entirely PRIVATE, but the implications are obvious. Congress can only regulate and tax PUBLIC conduct of agents and officers of the national government. A "non-resident non-person" is not such an agent or officer.

Even the nonresident aliens mentioned above are such agents and officers IF they use government identifying numbers and IF they were "individuals", meaning officers of the government, BEFORE they used the number. Since the number is a franchise mark that causes the party using it to be ILLEGALLY treated as an agent and franchisee of Uncle Sam, then those who don't use the number are, by definition, exclusively PRIVATE, and not subject but not exempt, from the provisions of the Internal Revenue Code. Any attempt to impute any civil status, including "nonresident alien" or "nonresident alien individual" to an exclusively PRIVATE human not engaged in a public office as an agent of the government and not consenting to do so is, in fact CRIMINAL IDENTITY THEFT. See:

Government Identity Theft, Form #05.046
http://sedm.org/Forms/FormIndex.htm

11. Mandatory Use of SSNs/TINs

11.1 Compelled use forbidden by Privacy Act

The Privacy Act forbids compelled use of SSNs. Those demanding numbers must disclose BOTH whether the disclosure is MANDATORY or VOLUNTARY, and the statute that makes it mandatory IN YOUR CASE and based on YOUR SPECIFIC STATUS:

Disclosure of Social Security Number
Section 7 of Pub. L. 93–579 provided that:

"(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number."

(2) the [The] provisions of paragraph (1) of this subsection shall not apply with respect to—"

(A) any disclosure which is required by Federal statute, or "

(B) the disclosure of a social security number to any Federal, State, or local agency maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted prior to such date to verify the identity of an individual."

(b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it."

11.2 Burden of Proof on Those Compelling Use

5 U.S.C. §552a Legislative Notes and Section 7(b) of the Privacy Act, Pub.L. 93-579 provide that those demanding government identifying numbers MUST meet the following burden of proof:

(b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it."


Implicit in the above requirement is that:

1. You must be a statutory “taxpayer” subject to the provision of the I.R.C. cited. If you are NOT a statutory “taxpayer” per 26 U.S.C. §7701(a)(14), then no provision of the I.R.C. applies to you, including 26 U.S.C. §§6039 or 6039E.

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law.”

[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]

2. You must have the statutory STATUS associated with the requirement. For instance, 26 C.F.R. §301.6109-1 describes only statutory “U.S. persons” per 26 U.S.C. §7701(a)(30) and “nonresident alien individuals” engaged in the “trade or business” franchise. If you are neither a “U.S. person” nor a “nonresident alien individual”, then this provision also does not mandate disclosure of any number.

Example: A “non-resident non-person”.

3. The clerk accepting the form cannot lawfully represent you or make legal determinations about your status. They must accept whatever you tell them you are on the government form and not challenge or question it. If they do, they are:

3.1. Practicing law on your behalf without your consent.
3.2. Unlawfully exceeding their delegated authority.
3.3. Committing the crime of tampering with a federal witness per 18 U.S.C. §1512, and especially if they threaten you if you do not accept the status they insist on.

11.3 Penalties for compelled Use

5 U.S.C. §552a(g)(4) provides for a penalty of a minimum of $1,000 for compelled use of Social Security Numbers:

5 U.S.C. §552a(g)(4)

(4) In any suit brought under the provisions of subsection (g)(1)(C ) or (D) of this section in which the court determines that the agency acted in a manner which was intentional or willful, the United States shall be liable to the individual in an amount equal to the sum of—

(A) actual damages sustained by the individual as a result of the refusal or failure, but in no case shall a person entitled to recovery receive less than the sum of $1,000; and
(B) the costs of the action together with reasonable attorney fees as determined by the court."

[SOURCE: https://www.law.cornell.edu/uscode/text/5/552a]

For additional information, read Doe v. Chao, 540 U.S. 614 (2004):

http://en.wikipedia.org/wiki/Doe_v._Chao

11.4 When is it mandatory under the I.R.C. to provide government issued numbers?

It will interest the reader to know that the ONLY provision of law mandating use of Social Security Numbers is found in regulations relating ONLY to federal employees! The authority to write such regulations comes from 5 U.S.C. §301 (federal employees), which establishes that the head of an Executive or military department may prescribe regulations for the internal government of his department.

TITLE 5 > PART I > CHAPTER 3 > § 301
§ 301. Departmental regulations

The head of an Executive department or military department may prescribe regulations for the government of
his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property. This section does not authorize withholding information from the public or limiting the availability of records to the public.

This analysis is also consistent with the fact that regulations may NOT exceed the scope of the statutes they implement. 26 U.S.C. §6109 never requires anyone to OBTAIN a Taxpayer Identification Number, so the regulations that implement it cannot UNLESS the obligation is ONLY imposed WITHIN by the Secretary WITHIN the Treasury Department upon his or her OWN statutory "employees" under 5 U.S.C. §2105(a). The U.S. Supreme Court recognized this limitation of regulations in United States v. Calamaro, 354 U.S. 351 (1957).

26 C.F.R. §301.6109-1(b) is the only provision of law which expressly requires the use of Taxpayer Identification Numbers. It says on the requirement to use such numbers the following:

26 C.F.R. § 301.6109-1(b) (OFFSITE LINK)

(b) Requirement to furnish one's own number--

(1) U.S. persons. Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

(2) Foreign persons.

The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to the following foreign persons--

(i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business at any time during the taxable year;

(ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time during the taxable year;

(iii) A nonresident alien treated as a resident under section 6013(g) or (h);

(iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended return, or a refund claim under this title but excluding information returns, statements, or documents;

(v) A foreign person that makes an election under Sec. 301.7701-3(c);

(vi) A foreign person that furnishes a withholding certificate described in Sec. 1.1441-1(e)(2) or (3) of this chapter or Sec. 1.1441-5(c)(2)(iv) or (3)(ii) of this chapter to the extent required under Sec. 1.1441-1(e)(4)(vii) of this chapter;

(vii) A foreign person whose taxpayer identifying number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 897 or 1445. This paragraph (b)(2)(vii) applies as of November 3, 2003; and

(viii) A foreign person that furnishes a withholding certificate described in Sec. 1.1446-1(c)(2) or (3) of this chapter or whose taxpayer identification number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 1446. This paragraph (b)(2)(viii) shall apply to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under Sec. 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under Sec. 1.1446-7 of this chapter.

Pursuant to 5 U.S.C. §301 (federal employees), the above regulations therefore DO NOT pertain to PRIVATE companies or even government agencies OUTSIDE of the Treasury Department.

Notice also the word "its". This should clue you into the fact that the tax code doesn't apply to flesh and blood people, who are called "natural persons" in regulations like that above. If they had meant to refer to such a natural person, the word "it's" would have said "his" or "her". Consequently, the only type of "person", they can be referring to is a privileged corporation or an officer representing said corporation, as was pointed out at the beginning of chapter 5 of the Great IRS Hoax, Form #11.302 (OFFSITE LINK). Also keep in your mind that the above regulation implements a code that is not positive law and therefore imposes no obligation upon anyone who does not consent to be bound by it by occupying a public office or position of employment within the U.S. government. The "U.S. person" (OFFSITE LINK) identified above is defined below to mean a person born in or "resident" (OFFSITE LINK) only within the District of Columbia, as follows. Note that "United States" (OFFSITE LINK) is defined in 26 U.S.C. §7701(a)(9) and (a)(10) to mean ONLY the District of Columbia:

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

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

(30) United States person
The term "United States person" means -

(A) a [corporate] citizen or resident [alien] of the [federal] United States,
(B) a domestic partnership,
(C) a domestic corporation,
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

All government identifying numbers may only lawfully be issued to persons participating in government franchises. They act as the equivalent of license numbers for those engaging in franchises. The following IRS publications plainly admit when government issued numbers are mandatory, and all of them relate to those obtaining or qualifying for some government benefit or privilege. These cites are VERY important because once you can prove the things for which TINs are positively required, then all other uses are VOLUNTARY and not mandatory. Simply show them the list below and if your circumstances are not in it, then demand that they show a statute documenting an affirmative requirement to provide an identifying number:

1. IRS Publication 519, Year 2005, p. 23:

Identification Number

A taxpayer identification number must be furnished on returns, statements, and other tax related documents. For an individual, this is a social security number (SSN). If you do not have and are not eligible to get an SSN, you must apply for an individual taxpayer identification number (ITIN). An employer identification number (EIN) is required if you are engaged in a trade or business as a sole proprietor and have employees or a qualified retirement plan.

You must furnish a taxpayer identification number if you are:

- An alien who has income effectively connected with the conduct of a U.S. trade or business at any time during the year.
- An alien who has a U.S. office or place of business at any time during the year.
- A nonresident alien spouse treated as a resident, as discussed in chapter 1, or
- Any other alien who files a tax return, an amended return, or a refund claim (but not information returns).

Social Security Number (SSN). Generally, you can get an SSN if you have been lawfully admitted to the United States for permanent residence or under other immigration categories that authorize U.S. employment.

[. . .]

Individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It usually takes about 4-6 weeks to get an ITIN. If you already have an ITIN, enter it whenever an SSN is required on your tax return.

An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

In addition to those aliens who are required to furnish a taxpayer identification number and are not eligible for an SSN, a Form W-7 should be filed for:

- Alien individuals who are claimed as dependents and are not eligible for an SSN, and
- Alien spouses who are claimed as exemptions and are not eligible for an SSN.

Employer identification number (EIN). An individual may use an SSN (or ITIN) for individual taxes and an EIN for business taxes. To apply for an EIN, file Form SS-4. Application for Employer Identification Number, with the IRS.

2. IRS form 1040NR Instructions, Year 2007, p. 9. You can’t avail yourself of the “benefits” of the franchise without providing your franchisee license number.
You must enter each dependent’s identifying number (SSN, ITIN, or adoption taxpayer identification number (ATIN)). If you do not enter the correct identifying number, at the time we process your return we may disallow the exemption claimed (such as the child tax credit) based on the dependent.

3. IRS Form 1042s Instructions, Year 2006, p. 14. What all of the circumstances below have in common is that they involve a “benefit” that is usually financial or tangible to the recipient, and therefore require a franchisee license number called a Taxpayer Identification Number:

Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)

You must obtain a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.
  
  Note. For these recipients, exemption code 01 should be entered in box 6.

- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.

- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.

- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.

- Any QI.

- Any WP or WT.

- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].

- Any foreign grantor trust with five or fewer grantors.

- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.

We have taken the time to further investigate the last item above and put it in tabular form for your reading pleasure:

Table 2: I.R.C. Statutory "Benefits"

<table>
<thead>
<tr>
<th>#</th>
<th>Name</th>
<th>Code section</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Effectively connected with the “trade or business” franchise</td>
<td>26 U.S.C. §7701(a)(26)</td>
<td></td>
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<td></td>
<td></td>
<td>26 U.S.C. §871(b)</td>
<td></td>
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<td></td>
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<td>26 U.S.C. §1</td>
<td></td>
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<tr>
<td>2</td>
<td>Foreign person claiming reduced rate of, exemption from, tax under treaty</td>
<td>26 U.S.C. §894</td>
<td></td>
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<td></td>
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<td>26 U.S.C. §6114</td>
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<td></td>
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<td>26 U.S.C. §6712</td>
<td></td>
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<tr>
<td>3</td>
<td>Nonresident alien claiming exemption for annuities received under qualified plans</td>
<td>26 U.S.C. §871(f)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Foreign organization claiming an exemption from tax solely because</td>
<td>26 U.S.C. §501(c)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>of its status as a tax exempt organization</td>
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<tr>
<td>5</td>
<td>Qualified Intermediary (QI)</td>
<td>Pursuant to 26 C.F.R. §1.1441-1(c )(14), one cannot be “qualified” without being a “U.S. person”, meaning a person with a legal domicile on federal territory in the “United States” (District of Columbia).</td>
<td></td>
</tr>
</tbody>
</table>
| 6 | Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT) | A withholding foreign partnership (WP) is any foreign partnership that has entered into a WP withholding agreement with the IRS and is acting in that capacity. A withholding foreign trust (WT) is a foreign simple or grantor trust that has entered into a WT withholding agreement with the IRS and is acting in that capacity.
You cannot be a WP or a WT without an EIN. A WP or WT must provide you with a Form W-8IMY that certifies that the WP or WT is acting in that capacity and a written statement identifying the amounts for which it is so acting. The statement is not required to contain withholding rate pool information or any information relating to the identity of a direct partner, beneficiary, or owner. The Form W–8IMY must contain the WP-EIN or WT-EIN. See: [http://www.irs.gov/businesses/small/international/article/0,,id=127923,00.html](http://www.irs.gov/businesses/small/international/article/0,,id=127923,00.html) |
| 7 | Nonresident claiming exemption for independent personal services | Claimed using IRS Form 8233. The term “personal services” is defined as work performed in connection with a “trade or business” pursuant to 26 C.F.R. §1.469-9(b)(4) and 26 C.F.R. §1.1441-4. 26 U.S.C. §864(b)(1)(A) excludes services performed for foreign employers, meaning employers other than the U.S. government. See: [http://www.irs.gov/businesses/small/international/article/0,,id=106259,00.html](http://www.irs.gov/businesses/small/international/article/0,,id=106259,00.html) |
| 8 | Foreign grantor trust with five or fewer grantors | A foreign grantor trust is a foreign trust but only to the extent all or a portion of the income [meaning “trade or business” earnings or payments from the U.S. government pursuant to 26 U.S.C. §871 and 26 U.S.C. §643(b)] of the trust is treated as owned by the grantor or another person under sections 671 through 679. |
| 9 | Any branch of a foreign bank or foreign insurance company that is treated as a “U.S. person” | All “U.S. persons” have a domicile in the “United States”, meaning the District of Columbia. Choice of domicile is voluntary and therefore this status is voluntary. All “U.S. persons” and “individuals” are government agents, instrumentalities, employees, or officers. |

To summarize all of the requirements pertaining to the mandatory use of identifying numbers from all the publications above:

1. Only “individuals” are required to obtain identifying numbers. “Individuals” are defined in 5 U.S.C. §552a(a)(2) as “citizens” and “residents” of the “United States”, meaning persons with a legal domicile on federal territory and not within the exclusive jurisdiction of any state of the Union. This is also consistent with the requirements of 20 C.F.R. §422.104, which limits issuance of SSNs to “citizens” and “residents” of the “United States”, meaning federal territory of the “federal zone”.
2. “citizens” are nowhere expressly required to obtain an identifying number. Only “aliens” are required to obtain a number, which are foreign nationals born in a foreign country. They are only required to obtain identifying numbers when domiciled on federal territory and
outside the exclusive jurisdiction of a state of the Union. The reason they can be required to obtain such a number is because all aliens are "privileged" while they are visiting federal territory. This is confirmed by the following authorities, which prove that "aliens" with a domicile in a country are "privileged":

"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode [domicile] in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children."

[The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

3. If you are participating in a federal benefit or franchise, then you must provide a number. These benefits are identified or IRS Form 1042-s instructions and include:

3.1. A "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office".

3.2. Reduced rate or exemption from tax arising from a tax treaty with a foreign country.

3.3. Exemptions such as child write-offs.

3.4. Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.

3.5. A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.

3.6. Any QI.

3.7. Any WP or WT.

3.8. Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a "trade or business"]

3.9. Any foreign grantor trust with five or fewer grantors.

3.10. Any branch of a foreign bank or foreign insurance company that is treated as a "U.S. person" under 26 U.S.C. §7701(a)(30).

4. There is no authority within the I.R.C. to CREATE a "public office" by filling out any form. You must be elected into the office by a lawful vote and you can’t "elect" yourself into office by simply filling out a form. You must ALREADY be a "public officer" within the U.S. government in order to have a tax liability that can be reduced by any of the above so-called "benefits". 26 U.S.C. §7701(a)(26) says that all "public offices" must be exercised in the District of Columbia and not elsewhere except as expressly provided in an act of Congress. There is no act of Congress which expressly authorizes "public offices" within any state of the Union, and therefore it is ILLEGAL to participate in the "trade or business" franchise as a person domiciled within the exclusive jurisdiction of a state of the Union. Consequently, anyone domiciled within a state of the Union cannot be a party to any of the above "benefits" and is being deceived and defrauded if they think they either have a liability or need to reduce the liability by participating in any of the above franchises.

For thus says the LORD:
"You have sold yourselves for nothing,
And you shall be redeemed without money."
[Isaiah 52:3, Bible, NKJV]

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

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot..."
authorize [e.g. LICENSE or regulate using a Social Security Number] a trade or business within a State [of the Union] in order to tax it."

[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

5. If you aren’t an “alien” and meet any one of the following requirements, then you aren’t required to obtain or use a government issued identifying number

5.1. Do not participate government franchises.
5.2. Terminated participation in all federal franchises
5.3. Were not qualified at the time you signed up because not domiciled on federal territory.

No government institution, financial institution, or employer may therefore lawfully compel the use of Social Security Numbers against those who meet the above criteria. If an employer financial institution attempts to compel use of the SSN, the victim has not only a standing under the above statute, but also can sue the institution for involuntary servitude under the Thirteenth Amendment. The reason is that this would constitute the equivalent of involuntary servitude in violation of the Thirteenth Amendment, because it would essentially amount to compelling a person to act as a federal “employee”, as we showed earlier. The following statute makes it a CRIME to compel the use of Social Security numbers against those who meet the above criteria:

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 7 - SOCIAL SECURITY
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
Sec. 408. Penalties
(a) In general
Whoever...

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

6. Use of a government number constitutes prima facie evidence that you are acting in a representative capacity as an officer of the government. The reason this must be so is because the government cannot pay “benefits” to private human beings, so you must become their agent and officer acting in an official capacity to make the transaction lawful:

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)]

“In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4
withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388."

[Sinking Fund Cases, 99 U.S. 700 (1878)]

7. You are not required to associate the number with any of your private property. Compelling you to do so violates the Fifth Amendment takings clause. You and only you determinate what subset of your private property you wish to associate with and donate to a "public use" and a "public purpose" by associating it with government property in the form of the government owned number.

8. Associating a government number with your private property, such as your financial accounts, real estate, etc. makes the property into the equivalent of "private property donated to a public use to procure the benefits of a government franchise". If associating your property with a number does not render a government benefit, then it is a BAD idea to basically give away your private property without any compensation. The government just loves people to do this, but they can't require them to donate their private property to a public use.

"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 [or income] 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 [e.g. SOCIAL SECURITY, Medicare, and every other public "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)]

11.5. Mandatory Use by ALIENS on the W-9 Form

26 C.F.R. §1.1441-1 also says the following about the requirement to furnish identifying numbers for a "foreign persons":

Title 26 › Chapter I › Subchapter A › Part 1 › Section 1.1441-1

§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(d) Beneficial owner's or payee's claim of U.S. status -

(1) In general.

Under paragraph (b)(1) of this section, a withholding agent is not required to withhold under chapter 3 of the Code on payments to a U.S. payee, to a person presumed to be a U.S. payee in accordance with the provisions of paragraph (b)(3) of this section, or to a person that the withholding agent may treat as a U.S. beneficial owner of the payment. Absent actual knowledge or reason to know otherwise, a withholding agent may rely on the provisions of this paragraph (d) in order to determine whether to treat a payee or beneficial owner as a U.S. person.

(2) Payments for which a Form W-9 is otherwise required.

A withholding agent may treat as a U.S. payee any person who is required to furnish a Form W-9 and who furnishes it in accordance with the procedures described in §§ 31.3406(d)-1 through 31.3406(d)-5 of this chapter (including the requirement that the payee furnish its taxpayer identifying number (TIN)) if the withholding agent meets all the requirements described in §31.3406(h)-3(e) of this chapter regarding reliance by a payor on a Form W-9. Providing a Form W-9 or valid substitute form shall serve as a statement that the person whose name is on the form is a U.S. person. Therefore, a foreign person, including a U.S. branch treated as a U.S. person under paragraph (b)(2)(iv) of this section, shall not provide a Form W-9. A U.S. branch of a foreign person may establish its status as a foreign person exempt from reporting under chapter 61 and backup withholding under section 3406 by providing a withholding certificate on Form W-8.

(3) Payments for which a Form W-9 is not otherwise required.

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
In the case of a payee who is not required to furnish a Form W-9 under section 3406 (e.g., a person exempt from reporting under chapter 61 of the Internal Revenue Code), the withholding agent may treat the payee as a U.S. payee if the payee provides the withholding agent with a Form W-9 or a substitute form described in § 31.3406(h)-3(c)(2) of this chapter (relating to forms for exempt recipients) that contains the payee’s name, address, and TIN. The form must be signed under penalties of perjury by the payee if so required by the form or by § 31.3406(h)-3 of this chapter. Providing a Form W-9 or valid substitute form shall serve as a statement that the person whose name is on the certificate is a U.S. person. A Form W-9 or valid substitute form shall not be provided by a foreign person, including any U.S. branch of a foreign person whether or not the branch is treated as a U.S. person under paragraph (b)(2)(iv) of this section. See paragraph (e)(3)(v) of this section for withholding certificates provided by U.S. branches described in paragraph (b)(2)(iv) of this section. The procedures described in § 31.3406(h)-2(a) of this chapter shall apply to payments to joint payees. A withholding agent that receives a Form W-9 to satisfy this paragraph (d)(3) must retain the form in accordance with the provisions of § 31.3406(h)-3(g) of this chapter, if applicable, or of paragraph (e)(4)(iii) of this section (relating to the retention of withholding certificates) if § 31.3406(h)-3(g) of this chapter does not apply. The rules of this paragraph (d)(3) are only intended to provide a method by which a withholding agent may determine that a payee is a U.S. person and do not otherwise impose a requirement that documentation be furnished by a person who is otherwise treated as an exempt recipient for purposes of the applicable information reporting provisions under chapter 61 of the Internal Revenue Code (e.g., § 1.6049-4(c)(1)(ii) for payments of interest).  

[26 C.F.R. §1.1441-1(d)]

Notes on the above:

1. Based on the previous section, the only people who are REQUIRED to have an SSN or TIN are those listed in the previous section, which means GOVERNMENT EMPLOYEES within the Treasury Department ONLY. Private humans or even government workers outside the Treasury Department are not required to have or use such a number.
2. All obligations and requirements from the above pertain ONLY to “persons” and not “U.S. persons”.
3. Statutory “U.S. persons” under 26 U.S.C. §7701(a)(30) are not a subset of “persons”. They are not listed in the definition of “person” found in 26 U.S.C. §7701(a)(1).
4. A statutory “U.S. Person” who is not a statutory “person”, such as a “citizen or resident of the United States” can therefore have NO OBLIGATION, including that to provide a Form W-9.
5. Even 26 C.F.R. §1.1441-1(d)(3) says the information entered on the W-9 relates to a “person” and not a “U.S. person”.
6. 26 U.S.C. §1441 , which is the statute upon which this regulation is based, pertains ONLY to statutory “nonresident aliens”. Statutory “citizens” or “residents” or state citizens who are statutory “nationals” are not even mentioned in the section. Therefore, the requirement to furnish the W-9 only pertains to statutory “nonresident aliens”.
7. State “nationals” under 8 U.S.C. §1101(a)(21) are NOT statutory “citizens” under 8 U.S.C. §1401 and also not “nonresident aliens”. If anything, they are “nonresident nationals”. 26 U.S.C. §7701(b)(1)(B) defines what a statutory “nonresident alien” is NOT, not what it IS. See Non-Resident Non-Person Position, Form #05.002 for exhaustive proof of this.
8. The only human “person” under 26 U.S.C. §7701(a)(1) is a statutory “individual”, and that statutory “individual” is defined as an ALIEN in 26 C.F.R. §1.1441-1(c)(3).
9. The only condition in which a statutory “citizen or resident of the United States” can ALSO be treated as a statutory “individual” is found in 26 U.S.C. §811(d)(1), where that party is abroad in a foreign country. State citizens are NOT statutory “citizens” under 8 U.S.C. §1401. See Why You are a national, “state national”, and Constitutional but not Statutory Citizen, Form #05.006 for exhaustive proof of this.
10. 26 C.F.R. §1.1441-1(d)(3) above would apply to payments NOT subject to reporting in 26 U.S.C. §6041. This would be the case with human beings not engaged in a public office and therefore no involved in a statutory “trade or business” as defined in 26 U.S.C. §7701(a)(26).
11. 26 C.F.R. §1.1441-1(d)(2) would apply to payments subject to reporting under 26 U.S.C. §6041. That means the recipient must be engaged in “the functions of a public office” under 26 U.S.C. §7701(a)(26). Those who are private and not engaged in such an office would be “not subject” but not statutory “exempt individuals”. See The “Trade or Business” Scam, Form #05.001 for exhaustive proof of this.
12. 26 C.F.R. §1.1441-1(d)(2) says that substitute Form W-9 are permitted. You can make your own. That in fact is what our Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 identifies itself as doing.

Therefore, if you fill out a W-9 AT ALL as a STATUTORY “citizen or resident of the United States” or a state “national”, you are creating the false impression that you are a statutory “person” under 26 U.S.C. §7701(a)(1) and committing criminal perjury. Its MUCH safer and better to use our Form #02.001.

Withholding agents will sometimes try to require people who ambiguously claim they are “citizens” to fill out a Form W-9, but it isn't necessary and such parties are NOT even mentioned in 26 U.S.C. §1441 as being subject to withholding or reporting. IRS seems to know this, because they NEVER say in 26 C.F.R. §1.1441-1 EXACTLY WHO must fill out a W-9 and only talk about “W-9 required”. They do this to illegally rope statutory “U.S. persons”, statutory “citizens and residents”, and statutory state “nationals” illegally into a tax system that doesn't pertain to them when they are in the country.
12. Penalties for failure to disclose numbers

12.1 Failure to Provide TIN on information returns

26 U.S.C. §6721(a) imposes a penalty against those who file information returns that do not include all the information required on the form.

(a) Imposition of penalty

(1) In general

In the case of a failure described in paragraph (2) by any person with respect to an information return, such person shall pay a penalty of $50 for each return with respect to which such a failure occurs, but the total amount imposed on such person for all such failures during any calendar year shall not exceed $250,000.

(2) Failures subject to penalty

For purposes of paragraph (1), the failures described in this paragraph are—

(A) any failure to file an information return with the Secretary on or before the required filing date, and

(B) any failure to include all of the information required to be shown on the return or the inclusion of incorrect information.

The penalty amount for failure to provide an identifying number is $50. See IRM 20.1.7.1.5 and 26 C.F.R. §301.6721-1(a)(1).

The above regulation is under Part 301, which means it implements 5 U.S.C. §301 (federal agencies, not private parties). This statute establishes that the head of an Executive or military department may prescribe regulations for the internal government of his department.

The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property. This section does not authorize withholding information from the public or limiting the availability of records to the public.

Consequently, the regulation only applies to federal employees and not the public in general.
12.2 Federal Investment in Real Property Transfer Act (FIRPTA) penalties

26 U.S.C. §1445(b)(2) imposes mandatory withholding of 10% upon a “Transferor”, meaning a Seller of real property located in the “United States” (District of Columbia), who fails to provide a Taxpayer Identification Number on their “Certificate of Non-Foreign Status.

12.3 Getting Rid of SSNs/TINs in your IRS or other government record

By following the procedures given above to rebut any association with an identifying number, you will go a long way toward eliminating it from government records. The other important thing is to make sure that:

1. You discontinue using it or writing any identifying numbers on any new government forms you fill out.
2. You correct your status with the Social Security Administration by sending in an amended SS-5 form changing your citizenship status to that of a “national” who is not a "U.S. citizen".
3. You go back and refile all government forms that are still in use which indicated a number, such as:
   3.1 IRS Form W-8BEN submitted to financial institutions and/or employers
   3.2 IRS Form W-4 (which you SHOULDN’T be using). See the free Federal and State Tax Withholding Options for Private Employers, Form #04.101 book for the reason why.
   3.3 Passport applications
   3.4 Jury summons responses.
   3.5 Voter registration
   3.6 Driver's license
      3.6.1 Driver's license application (OFFSITE LINK)-get a driver's license without an SSN
      3.6.2 Change of Address
   3.7 Job applications.
   3.8 Tax returns (by revoking your signature on all past returns filed).

Below are some additional resources that may prove useful for those who want to remove SSNs from government records and liberate themselves from the position of compelled "Trustee":

1. Social Security Number (SSN) (OFFSITE LINK) defined
2. Taxpayer Identification Number (TIN) (OFFSITE LINK) defined
About SSNs on Government Forms and Tax Correspondence

3. Don't Give Your Children Social Security Numbers (OFFSITE LINK)
4. Quit Social Security and Rescind your Social Security Number (OFFSITE LINK) - Sovereignty Forms and Instructions Online, Form #10.004, step 3.17.
5. State DMV Change of Address letter (OFFSITE LINK)
6. Attachment to Government form which asks for Social Security Number (OFFSITE LINK)
7. Getting a USA Passport as a "State National", Form #09.007 (OFFSITE LINK)
8. Social Security form SS-521: Request for Withdrawal of Application (OFFSITE LINK)
9. Change Your Filing Status to "nonresident alien" and "Denumber" yourself (OFFSITE LINK) - Sovereignty Forms and Instructions Online, Form #10.004, step 3.14
10. IRS Form 4029: Application for Exemption from Social Security Taxes and Waiver of Benefits (OFFSITE LINK)
11. IRS Form W-9: Application for NONTAXPAYER identification number
12. Your Rights Regarding Social Security Numbers (OFFSITE LINK)- Family Guardian
13. Secrets of the Social Security Number (OFFSITE LINK)-Family Guardian
14. Social Security Numbers for Children? (OFFSITE LINK)- SSA Website. NO! you don't have to have one!
15. Opening Bank Accounts Without SSNs-(OFFSITE LINK)- Antishyster Magazine
16. Working without an SSN (OFFSITE LINK)- Antishyster Magazine
17. Letter about Social Security Numbers-(OFFSITE LINK)- Social Security Administration

14. Quitting Social Security and living without SSNs or TINs

For detailed procedures on how to quit Social Security and how to live without a Social Security Number, please refer to the following resource:

- Resignation of Compelled Social Security Trustee, Form #06.002 - allows you to quit social security
- Why You Aren't Eligible for Social Security, Form #06.001- Use this form to apply for a driver's license without a Slave Surveillance Number. Most states require applications who are eligible for Social Security to provide a number. This pamphlet proves you aren't eligible and therefore don't need one
- Social Security Policy Manual, Form #06.013-describes how to live without a Socialist INsecurity Numbers

15. How to use "substitute numbers" to avoid being privileged

Yet another approach to avoid using the "government's" numbers is to either use all zeros. The following Social Security publication indicates on pages 16 and 29 that if the subject of the W-2 report does not have an SSN, then the number "000-00-0000" can be used:

Social Security Publication 42-007: Specifications for Filing Forms W-2 Electronically

Another useful approach is to use the same number as they use, but to give it a new name so that they can't use it as an SSN or TIN and can only use it as an account number. This prevents them from being able to presume that you are a "taxpayer" or that the number is THEIR number. The following authorities support of this approach.

1. 26 C.F.R. §301.6109-1(1)(i) authorizes anyone to send a request to the IRS and the Social Security Administration which allows the status of THEIR number to be changed into the equivalent of a "Nontaxpayer Identification Number" or "NIN" for short that belongs to a nonresident alien not engaged in a "trade or business".

   " . . . A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service...Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number. . .

   [26 C.F.R. §301.6109-1(1)(i)]

2. We have found no IRS publication that identifies EXACTLY what would satisfy the requirement for "proof" mentioned above, but we believe that either of the following two forms would suffice:

   2.1 An AMENDED IRS form W-8BEN prepared per the instructions at:
http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-202/
   2.2 Our Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

3. Every correspondence you send the IRS should include proof of your "foreign status" such as that in the previous step, and a brief explanation that any numbers included in the correspondence. By "Foreign status", they mean that you are a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) with no "trade or business" earnings, and all of whose estate is a "foreign estate" as defined in 26 U.S.C. §7701(a)(31). They should say that the number, if it is included, is:

3.1 Is NOT "Social Security Number" or "Taxpayer Identification Number".
3.2 Is a PRIVATELY ISSUED number called a "Nontaxpayer Identification Number" whose use is privileged, copyrighted, and licensed. That number happens to match the same number in IRS systems but is NOT an SSN or TIN.

3.3 Belongs to a "nonresident alien" not engaged in a "trade or business" as defined in 26 C.F.R. §1.871-1(b)(i).

The only occasion where we would take the above approach is ONLY if we are sending in corrected information returns. We would not use it in any correspondence or tax returns we send to the IRS because they are handled by individual people, whereas the Information Returns are processed and scanned by computer, and the computers won't automatically fix the erroneous information returns unless they can do numeric matching. This approach of using a SUBSTITUTE NIN would be used, for instance, in submitting any of the following IRS forms:

1. Correcting Erroneous Information Returns, Form #04.001
2. Corrected Information Return Attachment Letter, Form #04.002
3. Correcting Erroneous IRS Form 1042's, Form #04.003
4. Correcting Erroneous IRS Form 1098’s, Form #04.004
5. Corrected Erroneous IRS Form 1099’s, Form #04.005
6. Correcting Erroneous IRS Form W-2's, Form #04.006

One form useful in removing the false presumption that you are a Social Security franchise participant who has a Social Security Number is the following form, which the SEDM Member agreement mandates that all members must attach to every standard government form they submit that has not been amended to remove false and prejudicial presumptions about their status:

Tax Form Attachment, Form #04.201
http://sedm.org/Forms/FormIndex.htm

Other than in the above specific circumstances, we suggest ALWAYS do the following when either responding to federal or state collection correspondence or sending in a tax return:

1. Making a copy of the original notice you receive on the collection correspondence.
2. Blacking out any identifying numbers in thick black felt tip pen and writing next to it "WRONG!"
3. Not putting any identifying number in your responsive correspondence but instead emphasizing that you "have" not number and cannot lawfully possess "public property" such as federal identifying numbers as a "private person". 20 C.F.R. §422.103(d) says that the number and the card are the property of the Social Security Administration and NOT you. Therefore, it constitutes theft and embezzlement and abuse of public property to use it as a "private person" who is NOT a "public officer" and who refuses to act as one.
4. Demand that the government IMMEDIATELY destroy ALL records about you, and especially information returns and identifying numbers. This is a requirement of the Privacy Act, 5 U.S.C. §552a(b), which says that the government cannot disclose or maintain any records about you without your consent. Tell them they DON'T have your consent and therefore MUST destroy and redact all records about you. If they violate this request, they are also violating your Fourth Amendment right to privacy, which it was the purpose of the Privacy Act to protect in the first place.
5. Include our Wrong Party Notice that contains a Copyright License Notice with each correspondence to put them into a "privileged" state if they use anything you give them similar to the below. This will cause them to have to pay a penalty every time they make demands on your time in responding without addressing any of the legal issues you raise:

Wrong Party Notice, Form #07.105
http://sedm.org/Forms/FormIndex.htm

16. Banking and Financial Industry Policy and Guidance on Use of SSN's and TINs

The banking industry maintains a website called "Bankers Online". On their website, they feature a pamphlet for use by bank personnel regarding the use of TINs by customers who do not wish to have or use them. Below are links to this important document:

- Local copy: http://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/constructivenotice.pdf

If a bank pressures or compels you to provide a TIN when you want to open an account, you should ask them for the regulation that authorizes them to compel use of such a number. Chances are, they will cite 31 C.F.R. §1020.220, which says in pertinent part:

Title 31: Money and Finance: Treasury
Subpart B—Regulations Relating to Money and Finance
Chapter X-Financial Crimes Enforcement Network, Department of the Treasury
PART 1020 - RULES FOR BANKS (§§ 1020.100 - 1020.670)
Subpart B - Programs (§§ 1020.200 - 1020.220)
§ 1020.220 Customer Identification Programs for banks, savings associations, credit unions, and certain non-
Federally regulated banks.

(a) Customer Identification Program: minimum requirements -

(1) In general. A bank must implement a written Customer Identification Program (CIP) appropriate for its size and type of business that, at a minimum, includes each of the requirements of paragraphs (a)(1) through (5) of this section. If a bank is required to have an anti-money laundering compliance program under the regulations implementing 31 U.S.C. 5318(h), 12 U.S.C. 1818(s), or 12 U.S.C. 1786(q)(1), then the CIP must be a part of the anti-money laundering compliance program. Until such time as credit unions, private banks, and trust companies without a Federal functional regulator are subject to such a program, their CIPs must be approved by their boards of directors.

(2) Identity verification procedures. The CIP must include risk-based procedures for verifying the identity of each customer to the extent reasonable and practicable. The procedures must enable the bank to form a reasonable belief that it knows the true identity of each customer. These procedures must be based on the bank’s assessment of the relevant risks, including those presented by the various types of accounts maintained by the bank, the various methods of opening accounts provided by the bank, the various types of identifying information available, and the bank’s size, location, and customer base. At a minimum, these procedures must contain the elements described in this paragraph (a)(2).

(i) Customer information required -

(A) In general. The CIP must contain procedures for opening an account that specify the identifying information that will be obtained from each customer. Except as permitted by paragraphs (a)(2)(i)(B) and (C) of this section, the bank must obtain, at a minimum, the following information from the customer prior to opening an account:

(1) Name;
(2) Date of birth, for an individual;
(3) Address, which shall be:
   (i) For an individual, a residential or business street address;
   (ii) For an individual who does not have a residential or business street address, an Army Post Office (APO) or Fleet Post Office (FPO) box number, or the residential or business street address of next of kin or of another contact individual; or
   (iii) For a person other than an individual (such as a corporation, partnership, or trust), a principal place of business, local office, or other physical location; and
(4) Identification number, which shall be:
   (i) For a U.S. person, a taxpayer identification number; or
   (ii) For a non-U.S. person, one or more of the following: A taxpayer identification number; passport number and country of issuance; alien identification card number; or number and country of issuance of any other government-issued document evidencing nationality or residence and bearing a photograph or similar safeguard.

Note to paragraph (A)(2)(i)(A)(4)(ii):

When opening an account for a foreign business or enterprise that does not have an identification number, the bank must request alternative government-issued documentation certifying the existence of the business or enterprise.

(B) Exception for persons applying for a taxpayer identification number. Instead of obtaining a taxpayer identification number from a customer prior to opening the account, the CIP may include procedures for opening an account for a customer that has applied for, but has not received, a taxpayer identification number. In this case, the CIP must include procedures to confirm that the application was filed before the customer opens the account and to obtain the taxpayer identification number within a reasonable period of time after the account is opened.
(C) Credit card accounts. In connection with a customer who opens a credit card account, a bank may obtain the identifying information about a customer required under paragraph (a)(2)(i)(A) by acquiring it from a third-party source prior to extending credit to the customer.

(ii) Customer verification. The CIP must contain procedures for verifying the identity of the customer, using information obtained in accordance with paragraph (a)(2)(i) of this section, within a reasonable time after the account is opened. The procedures must describe when the bank will use documents, non-documentary methods, or a combination of both methods as described in this paragraph (a)(2)(ii).

(A) Verification through documents. For a bank relying on documents, the CIP must contain procedures that set forth the documents that the bank will use. These documents may include:

(1) For an individual, unexpired government-issued identification evidencing nationality or residence and bearing a photograph or similar safeguard, such as a driver's license or passport; and

(2) For a person other than an individual (such as a corporation, partnership, or trust), documents showing the existence of the entity, such as certified articles of incorporation, a government-issued business license, a partnership agreement, or trust instrument.

(B) Verification through non-documentary methods. For a bank relying on non-documentary methods, the CIP must contain procedures that describe the non-documentary methods the bank will use.

(1) These methods may include contacting a customer; independently verifying the customer’s identity through the comparison of information provided by the customer with information obtained from a consumer reporting agency, public database, or other source; checking references with other financial institutions; and obtaining a financial statement.

(2) The bank’s non-documentary procedures must address situations where an individual is unable to present an unexpired government-issued identification document that bears a photograph or similar safeguard; the bank is not familiar with the documents presented; the account is opened without obtaining documents; the customer opens the account without appearing in person at the bank; and where the bank is otherwise presented with circumstances that increase the risk that the bank will be unable to verify the true identity of a customer through documents.

(C) Additional verification for certain customers. The CIP must address situations where, based on the bank’s risk assessment of a new account opened by a customer that is not an individual, the bank will obtain information about individuals with authority or control over such account, including signatories, in order to verify the customer’s identity. This verification method applies only when the bank cannot verify the customer’s true identity using the verification methods described in paragraphs (a)(2)(ii)(A) and (B) of this section.

(iii) Lack of verification. The CIP must include procedures for responding to circumstances in which the bank cannot form a reasonable belief that it knows the true identity of a customer. These procedures should describe:

(A) When the bank should not open an account;

(B) The terms under which a customer may use an account while the bank attempts to verify the customer’s identity;

(C) When the bank should close an account, after attempts to verify a customer’s identity have failed; and

(D) When the bank should file a Suspicious Activity Report in accordance with applicable law and regulation.

(3) Recordkeeping. The CIP must include procedures for making and maintaining a record of all information obtained under the procedures implementing paragraph (a) of this section.
(i) Required records. At a minimum, the record must include:

(A) All identifying information about a customer obtained under paragraph (a)(2)(i) of this section;

(B) A description of any document that was relied on under paragraph (a)(2)(ii)(A) of this section noting the type of document, any identification number contained in the document, the place of issuance and, if any, the date of issuance and expiration date;

(C) A description of the methods and the results of any measures undertaken to verify the identity of the customer under paragraph (a)(2)(ii)(B) or (C) of this section; and

(D) A description of the resolution of any substantive discrepancy discovered when verifying the identifying information obtained.

(ii) Retention of records. The bank must retain the information in paragraph (a)(3)(i)(A) of this section for five years after the date the account is closed or, in the case of credit card accounts, five years after the account is closed or becomes dormant. The bank must retain the information in paragraphs (a)(3)(i)(B), (C), and (D) of this section for five years after the record is made.

(4) Comparison with government lists. The CIP must include procedures for determining whether the customer appears on any list of known or suspected terrorists or terrorist organizations issued by any Federal government agency and designated as such by Treasury in consultation with the Federal functional regulators. The procedures must require the bank to make such a determination within a reasonable period of time after the account is opened, or earlier, if required by another Federal law or regulation or Federal directive issued in connection with the applicable list. The procedures must also require the bank to follow all Federal directives issued in connection with such lists.

(5)

(i) Customer notice. The CIP must include procedures for providing bank customers with adequate notice that the bank is requesting information to verify their identities.

(ii) Adequate notice. Notice is adequate if the bank generally describes the identification requirements of this section and provides the notice in a manner reasonably designed to ensure that a customer is able to view the notice, or is otherwise given notice, before opening an account. For example, depending upon the manner in which the account is opened, a bank may post a notice in the lobby or on its Web site, include the notice on its account applications, or use any other form of written or oral notice.

(iii) Sample notice. If appropriate, a bank may use the following sample language to provide notice to its customers:

**Important Information About Procedures for Opening a New Account**

To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account.

What this means for you: When you open an account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see your driver’s license or other identifying documents.

(6) Reliance on another financial institution. The CIP may include procedures specifying when a bank will rely on the performance by another financial institution (including an affiliate) of any procedures of the bank’s CIP, with respect to any customer of the bank that is opening, or has opened, an account or has established a similar formal banking or business relationship with the other financial institution to provide or engage in services, dealings, or other financial transactions, provided that:

(i) Such reliance is reasonable under the circumstances;
(ii) The other financial institution is subject to a rule implementing 31 U.S.C. 5318(h) and is regulated by a Federal functional regulator; and

(iii) The other financial institution enters into a contract requiring it to certify annually to the bank that it has implemented its anti-money laundering program, and that it will perform (or its agent will perform) the specified requirements of the bank’s CIP.

(b) Exemptions. The appropriate Federal functional regulator, with the concurrence of the Secretary, may, by order or regulation, exempt any bank or type of account from the requirements of this section. The Federal functional regulator and the Secretary shall consider whether the exemption is consistent with the purposes of the Bank Secrecy Act and with safe and sound banking, and may consider other appropriate factors. The Secretary will make these determinations for any bank or type of account that is not subject to the authority of a Federal functional regulator.

(c) Other requirements unaffected. Nothing in this section relieves a bank of its obligation to comply with any other provision in this chapter, including provisions concerning information that must be obtained, verified, or maintained in connection with any account or transaction.

For the purposes of the above, the following terms are also defined in the regulation above:

Title 31: Money and Finance: Treasury
Subpart B—Regulations Relating to Money and Finance
Chapter X-Financial Crimes Enforcement Network, Department of the Treasury
PART 1020 - RULES FOR BANKS (§§ 1020.100 - 1020.670)
Subpart A - General Definitions
§ 1010.100 General definitions

When used in this chapter and in forms prescribed under this chapter, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings ascribed in this subpart. Terms applicable to a particular type of financial institution or specific part or subpart of this chapter are located in that part or subpart. Terms may have different meanings in different parts or subparts.

(iii) U.S. person.

(1) A United States citizen; or (2) A person other than an individual (such as a corporation, partnership or trust), that is established or organized under the laws of a State or the United States. Non-U.S. person means a person that is not a U.S. person.

A "U.S. person", is defined in 26 U.S.C. §7701(a)(30) as a "citizen", "resident", or federal corporation.

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

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

(30) United States person

The term "United States person" means -

(A) a citizen or resident of the United States,
(B) a domestic partnership,
(C) a domestic corporation,
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

All of the above have in common a domicile within the "United States", which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia. See our article below for further details:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
http://sedm.org/Forms/05-MemLaw/Domicile.pdf

Therefore, persons born in and domiciled within states of the Union are STATUTORY "non-resident non-persons" and Constitutional but not
Statutory "citizens" pursuant to 8 U.S.C. §1101(a)(21) who are not required to have or to provide a TIN for opening a bank account. See also:

1. **Non-Resident Non-Person Position**, Form #05.020:

2. **Why you are a "national", "state national", and Constitutional but not Statutory Citizen**, Form #05.006
   [http://sedm.org/Forms/05-MemLaw/WhyANational.pdf](http://sedm.org/Forms/05-MemLaw/WhyANational.pdf)

### 17. Rebutted False Arguments About Government Identifying Numbers

#### 17.1 California DMV: We have a right to ask for Social Security Numbers as part of driver license applications

**FALSE STATEMENT:**

On the California Department of Motor Vehicles (DMV) website it makes the following statement:

> **Why Collect an SSN?**
>
> The California Vehicle Code (CVC) requires the Department of Motor Vehicles (DMV) to collect your social security number (SSN). (CVC §§1653.5(a)(b), 12800(a), 12801) Federal law also allows any state to use a person's SSN for the purpose of establishing his/her identification. (42 U.S.C. §405(c)(2)(C)(ii))  
> [Social Security Number (FFDL 8); SOURCE: https://www.dmv.ca.gov/portal/dmv/detail/pubs/brochures/fast_facts/ffdl08]

**REBUTTAL:**

1. It is illegal and unconstitutional to compel the surrender of any constitutional right in exchange for any state service such as a license of any kind. This prohibition includes compelling people to misrepresent their civil status or the location as being on federal territory when they are not there and cannot consent to be treated as IF they are there. Therefore, all statutes compelling the surrender of any constitutional right must be and in fact are “directory in nature” and of no practical force or effect upon a state domiciled party protected by the Constitution:

   "It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence," Gomillion v. Lightfoot, 364 U.S. 339, 345."

   [Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]

2. The U.S. Supreme Court has held that federal legislation doesn’t apply to the internal affairs of states. The statute you cite is IRRELEVANT to those domiciled and present within a constitutional state and not present on federal territory:

   "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., 319H 298 U.S. 238, 56 S.Ct. 855 (1936)]

3. The California Vehicle Code only applies where constitutional rights don’t exist, which is on federal territory within the exterior limits of the state not protected by the Constitution or the Bill of Rights. These areas are called “federal enclaves”. See the following for a study by Congress on the nature of federal jurisdiction within these areas:

   **Jurisdiction Over Federal Areas Within the States**, U.S. Attorney General  
   [http://constitution.famguardian.org/juris/fjur/fed_jur.htm](http://constitution.famguardian.org/juris/fjur/fed_jur.htm)

4. The California Revenue and Taxation Code acknowledges that federal areas are the ONLY place it applies to with the following definitions relating to income tax and sales tax:

   **California Revenue and Taxation Code**
   Division 2: Other Taxes  
   Part 10: Personal Income Tax  

   **California Revenue and Taxation Code**
   Division 2: Other Taxes  
   Part 1: Sales and Use Taxes

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
5. Congress cannot establish a “trade or business” within a CONSTITUTIONAL state in order to tax it, according to the U.S. Supreme Court:

“Congress cannot authorize a trade or business within a State in order to tax it.”

[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

6. The I.R.C. Subtitle A income tax is an excise tax upon a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. Consequently, it cannot be offered or enforced within the exclusive jurisdiction of a constitutional state of the Union. See and rebut:

The “Trade or Business” Scam, Form #05.001
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf

7. The statute cited as 42 U.S.C. §405(c)(2)(C)(i) applies to federal territory ONLY within the exterior limit of the state. The definition of “State” found in the Social Security Act at 42 U.S.C. 1301(a)(1) includes only federal territory and NOT any state of the Union:

Social Security Act
SEC. 1101. [42 U.S.C. 1301] (a) When used in this Act—
(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3]) shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa.”

[Social Security Act as of 2005, Section 1101]

8. The CONSTITUTIONAL state of California, acting in its sovereign capacity, CANNOT lawfully impersonate a federal territory for the purposes of STEALING people’s money under the color, but without the actual authority, of law. It does this by claiming that it is a “State” under any act of Congress, INCLUDING that found in Title 42 of the U.S. Code. Doing so constitutes CRIMINAL identity theft, as documented in:

Government Identity Theft, Form #05.046
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf

9. When acting upon federal enclaves, states of the Union are AGENTS and OFFICERS of the national government, according to the Founding Fathers.

“It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as external taxes throughout the States; but it is probable that this power will not be resorted to, except for supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by previous collections of their own; and that the eventual collection, under the immediate authority of the Union, will generally be made by the officers, and according to the rules, appointed by the several States. Indeed it is extremely probable, that in other instances, particularly in the organization of the judicial power, the officers of the States will be clothed with the correspondent authority of the Union.”

“Should it happen, however, that separate collectors of internal revenue should be appointed under the federal government, the influence of the whole number would not bear a comparison with that of the multitude of State officers in the opposite scale. “

“Within every district to which a federal collector would be allotted, there would not be less than thirty or forty, or even more, officers of different descriptions, and many of them persons of character and weight, whose influence would lie on the side of the State. The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected. The powers reserved to the several States will extend to all...
About SSNs on Government Forms and Tax Correspondence

the objects which, in the ordinary course of affairs, concern the lives, liberties, and properties of the people, and the internal order, improvement, and prosperity of the State. The operations of the federal government will be most extensive and important in times of war and danger; those of the State governments, in times of peace and security. As the former periods will probably bear a small proportion to the latter, the State governments will here enjoy another advantage over the federal government. The more adequate, indeed, the federal powers may be rendered to the national defense, the less frequent will be those scenes of danger which might favor their ascendancy over the governments of the particular States."

[Federalist Paper No 45 (Jan. 1788), James Madison]

10. Land under the exclusive jurisdiction of the national government is not within the “United States” as geographically defined in the Internal Revenue Code, and, by implication, the California Revenue and Taxation Code and the Vehicle Code. Hence, any attempt to PRESUME that “drivers” applying for licenses need such a license or can be taxed or regulated in conducting commerce outside of these places.

11. The CONSTITUTIONAL state of California CANNOT act as a “State” as defined in the Buck Act, 4 U.S.C. §110(d) because it is not included in the definition and this would be a violation of the separation of powers. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/ SeparationOfPowers.pdf

12. It is CONSTRUCTIVE FRAUD and a conspiracy against rights to identify the Constitutional state of California, which is legislatively “foreign” in relation to the national government, as the “State” one is making application to when applying for a STATE license of any kind.

13. Any attempt to enforce the Vehicle Code, the Revenue and Taxation Code, or the income tax by California to places OUTSIDE of federal enclaves therefore constitutes and is stipulated by the recipient to constitute:
   2. Makes California a “foreign state” in relation to the national government operating extraterritorially.
   3. Creates a criminal financial conflict of interest in the state, by incentivizing them to falsely claim that they can act as a federal territory or federal corporation in relation to the CONSTITUTIONAL citizens physically present OUTSIDE of federal enclaves.

14. It is ILLEGAL for a state citizen to apply for or use Social Security as exhaustively described in:

Why You Aren’t Eligible for Social Security, Form #06.001
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf

15. It is ILLEGAL for a state citizen to apply for or use a Social Security Number or Taxpayer Identification Number as exhaustively described in:

Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf

The recipient, which is the CONSTITUTIONAL and not STATUTORY state of California, has ten days to rebut the above evidence or be found to agree and be in estoppel in pais.

Furthermore, a failure to rebut constitutes an admission that by denying a constitutional right, they are in possession and have STOLEN private property and PRIVATE rights protected by the Bill of Rights and the Fourteenth Amendment. As such, they are subject to the following conditions of the loan of such property. This agreement establishes a franchise not unlike the “trade or business” franchise to defend the applicant against usurpations. It is patterned after the governments similar use of loans of government property to establish obligations in the
form of a franchise. I have an equal right to establish government obligations in the same way they try to do so me, and to do it as a defense against governments attempts to do the same to me:

Injury Defense Franchise and Agreement, Form #06.027
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf

18. Summary and Conclusions

We will now summarize all of the conclusions of fact and conclusions of law derived from the evidence provided in this document:

1. Government issued identifying numbers include:
   - Social Security Numbers (SSN) issued by the Social Security Administration under the authority of 20 C.F.R. §422.104. Issued only to “U.S. persons” defined in 26 U.S.C. §7701(a)(30) with a domicile on federal territory.
   - Taxpayer Identification Numbers. Issued by the IRS pursuant to 26 U.S.C. §6109. Can be issued only to “U.S. persons” as defined in 26 U.S.C. §7701(a)(30) who have a domicile on federal territory.
     - Employer Identification Numbers (EIN) obtained using IRS Form SS-4.
     - Taxpayer Identification Numbers obtained using IRS Form W-9.
   - Individual Taxpayer Identification Numbers (ITIN) obtained using IRS Form W-7. ITINs can only be issued to aliens pursuant to 26 C.F.R. §301.6109-1(d)(3)

2. SSNs and TINs are made interchangeable for the purposes of income taxes pursuant to the following authorities:
   - 26 U.S.C. §6109(a) (at the end) authorizes the substitution of an SSN for a TIN, but neither MANDATES it nor states the circumstances under which it is appropriate.
   - 26 C.F.R. §301.7701-11.

3. Only persons with a domicile on federal territory that is no part of a state of the Union are eligible to be issued Taxpayer Identification Numbers or Social Security Numbers. 20 C.F.R. §422.104 and 26 U.S.C. §6109. Persons domiciled outside of federal territory such as in a state of the Union are NOT eligible for federally issued identifying numbers.

4. The possession or use of the Social Security Card or Social Security Number causes a surrender of constitutional rights and conveys to the government the authority to penalize the abuses of these forms of public property and the activities of the “trustees”, fiduciaries, and “public officers” who are in custody of them:
   - The back of the Social Security Card itself admits this:
     "Improper use of this card or number by anyone is punishable by fine, imprisonment or both."
     [SOURCE: http://sedm.org/Forms/Discovery/BPDFOIA.pdf]
   - The U.S. Supreme Court has said that anyone who receives a government benefit waives their rights and their standing in court to sue the government for violations of rights caused by the administration of government franchises:
     "The Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. ….. 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; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469."
     [Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

5. All identifying numbers issued by the government are property of their Creator, which is the government, and not to the person holding or using them. See:
   - 20 C.F.R. §422.103(d).
   - The Social Security Card itself, which says:
     "This card belongs to the Social Security Administration and you must return it if we ask for it."
   - The SSA Form SS-5 application is entitled “Application for a Social Security Card”. It does not say “Application for Social Security Benefits. You are applying to become a custodian and fiduciary over public property, and strings attach to that application.
   - Any person in possession or use of a Social Security Card or Number is a trustee and fiduciary over public property in their temporary custody and control. Anything they attach the card or the number to become “private property donated to a public use to procure the benefits of a franchise”. 

https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm[4/10/2020 1:22:34 PM]
6. Anyone who asks you for “Your Social Security Number” is asking TWO questions:
   - Are you a public officer and government trustee on official business at this meeting.
   - If so, what is your license number to act in that capacity.

   If you provided a number in response to the above question, you answered “Yes” to the first question and then provided your license number.

7. Government issued identifying numbers act as de facto license numbers for persons engaged in government franchises. Such franchises include:
   - Social Security. Also called Old Age Survivors Disability Insurance (OASDI).
   - Medicare.
   - Unemployment Insurance. Also called FICA.

8. The U.S. Supreme Court held in the License Tax Cases that Congress cannot establish a licensed or privileged activity in a state of the Union in order to tax it. This includes all the above forms of federal franchises.

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

   But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize [e.g. “license”] a trade or business within a State in order to tax it.”

   [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

   Consequently, the ONLY place that such government franchises can lawfully be offered is on federal territory. This is consistent with the definition of “State” within the Social Security Act and all the other acts. For further details, see sections 5 through 5.5 of the following:
   - Government Instituted Slavery Using Franchises, Form #05.030
     http://sedm.org/Forms/FormIndex.htm
   - Why You Aren’t Eligible for Social Security, Form #06.001
     http://sedm.org/Forms/FormIndex.htm

9. Anyone who obtains or uses a government issued identifying number who does NOT have a domicile on federal territory at the time of its issuance is:
   - Impersonating an employee or officer of the government in criminal violation of 18 U.S.C. §912.
   - Defrauding the U.S. government in criminal violation of 42 U.S.C. §408.

10. Government issued identifying numbers are used to track those in receipt of government “benefits”. This is confirmed by the instructions for IRS Form 1042s, which list all the circumstances under which such numbers must be provided. Note that all of the situations described relate to financial benefits of one kind or another:

   Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)
   **You must obtain a U.S. taxpayer identification number (TIN) for:**

   1. Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.

   **Note.** For these recipients, exemption code 01 should be entered in box 6.

   1. Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any
redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.

2. Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.

3. A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.

4. Any QI.

5. Any WP or WT.

6. Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].

7. Any foreign grantor trust with five or fewer grantors.

8. Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.

[IRS Form 1042s Instructions, Year 2006, p. 14]

11. The government cannot lawfully spend any of its revenues on a private purpose. Consequently, it is ILLEGAL to offer any kind of federal benefit to a person who is NOT ALREADY an officer or employee of the government BEFORE they signed the application such as the SSA Form SS-5:

- 5 U.S.C. §552a(a)(13) defines “federal personnel” as all those entitled to receive government retirement benefits including Social Security.

The government cannot lawfully spend any of its revenues on a private purpose. Consequently, it is ILLEGAL to offer any kind of federal benefit to a person who is NOT ALREADY an officer or employee of the government BEFORE they signed the application such as the SSA Form SS-5:

- 5 U.S.C. §552a(a)(13) defines “federal personnel” as all those entitled to receive government retirement benefits including Social Security.

- The term "employee" is defined in the I.R.C. as including only government workers and not those in private industry.

- Consequently, all those who sign and submit IRS Form W-4 effectively become “temps” or “Kelly Girls” on temporary loan by Uncle Sam to their private employers:

26 C.F.R. §31.3401(c)-(1) Employee:

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

The U.S. Supreme Court held that the power to tax cannot be used to transfer wealth among PRIVATE human beings. Therefore, the only “individuals” within the I.R.C. Subtitle A franchise agreement are public officers and employees and instrumentalities of the government:

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 la., 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)]

For exhaustive proof of the above, see:

[Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008](http://sedm.org/Forms/FormIndex.htm)

12. Any time IRS insists on using a Social Security Number as a Taxpayer Identification Number, then they are:
   
   - Making a presumption that you are a “U.S. person” domiciled on federal territory.
   - Making a presumption that you are engaged in excise taxable franchises such as a “trade or business”.

In the vast majority of cases it is a FALSE presumption that violates due process of law and injures constitutionally protected rights.

13. If you are neither an "alien", nor are domiciled on federal territory because you are domiciled in a state of the Union, then you can’t lawfully:

   - Have or use any government identifying number.
   - Participate in any government franchise, including Social Security, Medicare, Unemployment insurance, Driver’s Licenses, Marriage Licenses, etc. See:

   [Government Instituted Slavery Using Franchises, Form #05.030](http://sedm.org/Forms/FormIndex.htm)

   - Be subject to federal statutory law. See:

   [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](http://sedm.org/Forms/FormIndex.htm)

14. If the government uses an identifying number to refer to you and you do not rebut it, then:

   1. You have agreed to accept a “public office” within the government.
   2. If you didn’t already work for the government, the office you occupy is entirely without compensation.
   3. You have misrepresented your status as a person domiciled on federal territory or engaged in federal franchises such as a “trade or business”.

15. The only law that creates an obligation to supply a number is at 26 C.F.R. §301.6109-1(b).

   26 C.F.R. §301.6109-1(b)
   (b) Requirement to furnish one's own number—
   (1) U.S. persons.
   
   Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

The above requirement says the number must be disclosed IF THE SUBMITTER HAS ONE. It does not impose a requirement to apply for or have a number. The above requirement only applies to federal employees and not private human beings per 5 U.S.C. §301. If it applied to the “taxpayer” and not the IRS employee, then it would be under Part 1 instead of Part 301 of Title 26 of the Code of Federal Regulations.

16. The only penalty prescribed in the Internal Revenue Code for failure to use or disclose an identifying number is that found in 26 U.S.C. §6721(a) and 26 C.F.R. §1.6721-1(a)(1), which collectively impose a penalty of $50 for the filing of an information return that does not contain all the information required on the form.

17. If you want to withdraw an unlawful application to participate in Social Security made using SSA Form SS-5, then we suggest using the following form on our website:

[Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm)
19. Resources for Further Study and Rebuttal

1. Property and Privacy Protection Topic, Section 7: Numerical Identification and Automated Tracking (OFFSITE LINK) – Family Guardian Fellowship
   http://famguardian.org/Subjects/PropertyPrivacy/PropertyPrivacy.htm#NUMERICAL_IDENTIFICATION_AND_AUTOMATED_TRACKING:
2. Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205 -Use this form in the case of employers and financial institutions who are trying to compel you to procure or use a government issued identifying number.
3. Government Instituted Slavery Using Franchises, Form #05.030 -shows how franchises such as Social Security are used to unlawfully destroy your rights
4. SEDM Liberty University- Free educational materials for regaining your sovereignty as an entrepreneur or private person
5. Family Guardian Website, Taxation Page (OFFSITE LINK)
6. Great IRS Hoax, Form #11.302 (OFFSITE LINK), section 5.4.17 entitled "You Don't Have to Provide a Social Security Number on your Tax Return"
7. Sovereignty Forms and Instructions Online, Form #10.004 - Free references and tools to help those who want to escape federal slavery
8. Who are Taxpayers and who needs a "Taxpayer Identification Number", Form #05.013 -short pamphlet that describes who is required to have a "Taxpayer Identification Number".
9. Socialism: The New American Civil Religion, Form #05.016-explains the socialist basis of the federal tax system and contemporary America. Also shows how the government has used the tax code to establish a religion, in violation of the First Amendment
10. Social Security: Mark of the Beast, Form #11.407 (OFFSITE LINK)-book by Steve Miller
12. Social Security Act, Title 42, Chapter 7-United States Code
13. Social Security Act (OFFSITE LINK)- Social Security Administration
14. Social Security Regulations (OFFSITE LINK)- Social Security Administration
15. Social Security Program Policy Documents (OFFSITE LINK) -Social Security Administration
16. Your Rights Regarding Social Security Numbers-Family Guardian
17. IRS Publication 1586: Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs-describes when TINs not required. Section VI also describes TIN requirements for W-2 forms
18. Legal Information Institute: Social Security Library (OFFSITE LINK)
19. 666 and the Mark of the Beast-Amazing Facts
   http://www.amazingfacts.org/media-library/media/e/364/t/666-and-the-mark-of-the-beast
20. Satan's Mark and God's Seal-Amazing Facts
   http://www.amazingfacts.org/media-library/media/e/14118/t/satans-mark---gods-seal
21. The Mark of the Beast-Amazing Facts
   http://www.amazingfacts.org/media-library/media/e/419/t/the-mark-of-the-beast
22. The Mark of the Beast-Amazing Facts
   http://www.amazingfacts.org/media-library/study-guide/e/4997/t/the-mark-of-the-beast