

## **25. APPENDIX A: PRIVATE WORKER WITHHOLDING FORMS**

The following subsections contain forms useful in complying fully and completely with the laws on tax withholding and reporting. If you would like additional forms above and beyond those appearing in this chapter, please consult the following:

*SEDM Tax Withholding and Reporting Forms, Section 1.4*  
<http://sedm.org/Forms/FormIndex.htm>

### **25.1 FORM 1: Stop Withholding Affidavit**

## **AFFIDAVIT OF EXEMPTION FROM WITHHOLDING IN LIEU OF W-4**

Consistent and in pari materia with Section 3402(n) of the Internal Revenue Code ("IRC"), shown herewith

*Internal Revenue Code, Section 3402(n):*

*(n) Employees Incurring No Income Tax Liability. --*

*Notwithstanding any other provision of this section, an employer shall not be required to deduct and withhold any tax under this chapter upon a payment of wages to an employee if there is in effect with respect to such payment a withholding exemption certificate (in such form and containing such other information as the Secretary may prescribe) furnished to the employer by the employee certifying that the employee --*

*(1) incurred no liability for income tax imposed under Subtitle A for his preceding taxable year, and*

*(2) anticipates that he will incur no liability for income tax imposed under Subtitle A for his current taxable year.*

*The Secretary shall by regulations provide for the coordination of the provisions of this subsection with the provisions of subsection (f).*

I do hereby certify to being EXEMPT by law from all federal income tax withholdings because:

- A. No liability for income tax has knowingly been incurred by Me under Subtitle A in the past year or in previous years.
- B. No liability for income tax will knowingly be incurred by Me under Subtitle A in the current year or in future years.

Effective immediately, please stop all federal tax withholdings.

From this point forward, please ensure that you do not file form W-2 on my behalf, and if you mistakenly do, please ensure that the amount in block 1, entitled "wages, tips, and other compensation" is "0", because without a voluntary withholding agreement in place in the form of a W-4, then I can't earn "wages", as required by 26 CFR 31.3401(a)-3(a) below

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

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

*(b) REMUNERATION FOR SERVICES.*

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

The only statutes which impose a specific liability for federal income taxes imposed by Subtitle A are those which are found for the provisions applicable to withholding agents, as itemized in the definition of "Withholding agent" at [IRC 7701\(a\)\(16\)](#). Thank you for your consideration.

### **VERIFICATION**

The Undersigned hereby verifies, under penalty of perjury, under the laws of the United States of America, from without the "United States" (federal government/federal zone), that the above statement is true and correct, to the best of My current

information, knowledge, and belief, so help Me God, pursuant to 28 U.S.C. §1746(1). All Rights Reserved without Prejudice, UCC 1-207

Executed on: \_\_\_\_\_  
Month / Day / Year

Signed: \_\_\_\_\_  
(blue ink signature)

Name: \_\_\_\_\_  
(printed name)

Address: \_\_\_\_\_  
(c/o street, post office box, or general delivery)

County: \_\_\_\_\_  
(name of county, followed by "county")

Union State: \_\_\_\_\_  
(one of the 50 states of the Union)

## **25.2     FORM 2: W-8: Certificate of Foreign Status with Attachment**

This method of filing makes the filer into a nonresident alien. The attachment found later in section 25.5 is optional but recommended. If the attachment is included, then the bottom of each side of the Form W-8 should say the following:

*“Not valid without the attached enclosure, quantity 10 pages. Each page of the enclosure must be initialed by the submitter so that it cannot be tampered with.”*

If you would like additional help in preparing the IRS Form W-8BEN, please refer to the excellent article at:

<a href="http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/">http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/</a>
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## Certificate of Foreign Status

Please print or type	Name of owner (If joint account, also give joint owner's name.) (See <b>Specific Instructions.</b> )		U.S. taxpayer identification number (if any)	
	Permanent address (See <b>Specific Instructions.</b> ) (Include apt. or suite no.)			
	City, province or state, postal code, and country			
	Current mailing address, if different from permanent address (Include apt. or suite no., or P.O. box if mail is not delivered to street address.)			
	City, town or post office, state, and ZIP code (If foreign address, enter city, province or state, postal code, and country.)			
List account information here (Optional, see <b>Specific Instructions.</b> )	Account number	Account type	Account number	Account type

**Notice of Change in Status.**—To notify the payer, mortgage interest recipient, broker, or barter exchange that you no longer qualify for exemption, check here . . . . . ☐  
**If you check this box, reporting will begin on the account(s) listed.**

Please Sign Here	<b>Certification.</b> —(Check applicable box(es)). Under penalties of perjury, I certify that:	
	<input type="checkbox"/> For <b>INTEREST PAYMENTS</b> , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust).	
	<input type="checkbox"/> For <b>DIVIDENDS</b> , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust).	
	<input type="checkbox"/> For <b>BROKER TRANSACTIONS</b> or <b>BARTER EXCHANGES</b> , I am an exempt foreign person as defined in the instructions below.	
	Signature	Date

### General Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

#### Purpose

Use Form W-8 or a substitute form containing a substantially similar statement to tell the payer, mortgage interest recipient, middleman, broker, or barter exchange that you are a nonresident alien individual, foreign entity, or exempt foreign person not subject to certain U.S. information return reporting or backup withholding rules.

**Caution:** Form W-8 does not exempt the payee from the 30% (or lower treaty) nonresident withholding rates.

#### Nonresident Alien Individual

For income tax purposes, "nonresident alien individual" means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

- The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or
- The individual was physically present in the United States on:

(1) at least 31 days during the calendar year, and

(2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year).

See **Pub. 519**, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

**Note:** If you are a nonresident alien individual married to a U.S. citizen or resident and have made an election under section 6013(g) or (h), you are treated as a U.S. resident and **may not** use Form W-8.

#### Exempt Foreign Person

For purposes of this form, you are an "exempt foreign person" for a calendar year in which:

1. You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust,
2. You are an individual who has not been, and plans not to be, present in the United States for a total of 183 days or more during the calendar year, and
3. You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

If you do not meet the requirements of **2** or **3** above, you may instead certify on **Form 1001**, Ownership, Exemption, or Reduced Rate Certificate, that your country has a tax treaty with the United States that exempts your transactions from U.S. tax.

#### Filing Instructions

**When To File.**—File Form W-8 or substitute form before a payment is made. Otherwise, the payer may have to withhold and send part of the payment to the Internal Revenue Service (see **Backup Withholding** below). This certificate

generally remains in effect for three calendar years. However, the payer may require you to file a new certificate each time a payment is made to you.

**Where To File.**—File this form with the payer of the qualifying income who is the withholding agent (see **Withholding Agent** on page 2). Keep a copy for your own records.

#### Backup Withholding

A U.S. taxpayer identification number or Form W-8 or substitute form must be given to the payers of certain income. If a taxpayer identification number or Form W-8 or substitute form is not provided or the wrong taxpayer identification number is provided, these payers may have to withhold 20% of each payment or transaction. This is called backup withholding.

**Note:** On January 1, 1993, the backup withholding rate increases from 20% to 31%.

Reportable payments subject to backup withholding rules are:

- Interest payments under section 6049(a).
- Dividend payments under sections 6042(a) and 6044.
- Other payments (i.e., royalties and payments from brokers and barter exchanges) under sections 6041, 6041A(a), 6045, 6050A, and 6050N.

If backup withholding occurs, an exempt foreign person who is a nonresident alien individual may get a refund by filing **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, with the Internal Revenue

(Continued on back.)

Service Center, Philadelphia, PA 19255, even if filing the return is not otherwise required.

## U.S. Taxpayer Identification Number

The Internal Revenue law requires that certain income be reported to the Internal Revenue Service using a U.S. taxpayer identification number (TIN). This number can be a social security number assigned to individuals by the Social Security Administration or an employer identification number assigned to businesses and other entities by the Internal Revenue Service.

Payments to account holders who are foreign persons (nonresident alien individuals, foreign corporations, partnerships, estates, or trusts) generally are not subject to U.S. reporting requirements. Also, foreign persons are not generally required to have a TIN, nor are they subject to any backup withholding because they do not furnish a TIN to a payer or broker.

However, foreign persons with income effectively connected with a trade or business in the United States (income subject to regular (graduated) income tax), must have a TIN. To apply for a TIN, use **Form SS-4**, Application for Employer Identification Number, available from local Internal Revenue Service offices, or **Form SS-5**, Application for a Social Security Card, available from local Social Security Administration offices.

## Special Rules

**Mortgage Interest.**—For purposes of the reporting rules, mortgage interest is interest paid on a mortgage to a person engaged in a trade or business originating mortgages in the course of that trade or business. A mortgage interest recipient is one who receives interest on a mortgage that was acquired in the course of a trade or business.

Mortgage interest is not subject to backup withholding rules, but is subject to reporting requirements under section 6050H. Generally, however, the reporting requirements do not apply if the payer of record is a nonresident alien individual who pays interest on a mortgage not secured by real property in the United States. Use Form W-8 or substitute form to notify the mortgage interest recipient that the payer is a nonresident alien individual.

**Portfolio Interest.**—Generally, portfolio interest paid to a nonresident alien individual or foreign partnership, estate, or trust is not subject to backup withholding rules. However, if interest is paid on portfolio investments to a beneficial owner that is neither a financial institution nor a member of a clearing organization, Form W-8 or substitute form is required.

**Registered obligations not targeted to foreign markets** qualify as portfolio interest not subject to 30% withholding, but require the filing of Form W-8 or substitute form. See **Instructions to Withholding Agents** on this page for reporting rules.

See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for **registered obligations targeted to foreign markets** and when Form W-8 or substitute form is not required on these payments.

**Bearer obligations.**—The interest from bearer obligations targeted to foreign markets is treated as portfolio interest and is not subject to 30% withholding. Form W-8 or substitute form is not required.

**Dividends.**—Any distribution or payment of dividends by a U.S. corporation sent to a foreign address is subject to the 30% (or lower treaty) withholding rate, but is not subject to backup withholding. Also, there is no backup withholding on dividend payments made to a foreign person by a foreign corporation. However, the 30% withholding (or lower treaty) rate applies to dividend payments made to a foreign person by a foreign corporation if:

- 25% or more of the foreign corporation's gross income for the three preceding taxable years was effectively connected with a U.S. trade or business, and
- The corporation was not subject to the branch profits tax because of an income tax treaty (see section 884(e)).

If a foreign corporation makes payments to another foreign corporation, the recipient must be a qualified resident of its country of residence to benefit from that country's tax treaty.

**Broker or Barter Exchanges.**—Income from transactions with a broker or barter exchanges is subject to reporting rules and backup withholding unless Form W-8 or substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person as defined on page 1.

## Specific Instructions

**Name of Owner.**—If Form W-8 is being filed for portfolio interest, enter the name of the beneficial owner.

**U.S. Taxpayer Identification Number.**—If you have a U.S. taxpayer identification number, enter your number in this space (see the discussion earlier).

**Permanent Address.**—Enter your complete address in the country where you reside permanently for income tax purposes.

<i>If you are:</i>	<i>Show the address of:</i>
An individual	Your permanent residence
A partnership or corporation	Principal office
An estate or trust	Permanent residence or principal office of any fiduciary

Also show your current mailing address if it differs from your permanent address.

**Account Information (optional).**—If you have **more than one account** (savings, certificate of deposit, pension, IRA, etc.) with the same payer, list all account numbers and types on one Form W-8 or

substitute form unless your payer requires you to file a separate certificate for each account.

If you have **more than one payer**, file a separate Form W-8 with each payer.

**Signature.**—If only one foreign person owns the account(s) listed on this form, that foreign person should sign the Form W-8.

If each owner of a joint account is a foreign person, **each** should sign a separate Form W-8.

**Notice of Change in Status.**—If you become a U.S. citizen or resident after you have filed Form W-8 or substitute form, or you cease to be an exempt foreign person, you must notify the payer in writing within 30 days of your change in status.

To notify the payer, you may check the box in the space provided on this form or use the method prescribed by the payer.

Reporting will then begin on the account(s) listed and backup withholding may also begin unless you certify to the payer that:

- (1) The U.S. taxpayer identification number you have given is correct, **and**
- (2) The Internal Revenue Service has not notified you that you are subject to backup withholding because you failed to report certain income.

You may use **Form W-9**, Request for Taxpayer Identification Number and Certification, to make these certifications.

If an account is no longer active, you do not have to notify a payer of your change in status unless you also have another account with the same payer that is still active.

**False Certificate.**—If you file a false certificate when you are not entitled to the exemption from withholding or reporting, you may be subject to fines and/or imprisonment under U.S. perjury laws.

## Instructions to Withholding Agents

**Withholding Agent.**—Generally, the person responsible for payment of the items discussed above to a nonresident alien individual or foreign entity is the withholding agent (see Pub. 515).

**Retention of Statement.**—Keep Form W-8 or substitute form in your records for at least four years following the end of the last calendar year during which the payment is paid or collected.

**Portfolio Interest.**—Although registered obligations **not** targeted to foreign markets are not subject to 30% withholding, you must file **Form 1042S**, Foreign Person's U.S. Source Income Subject to Withholding, to report the interest payment. Both Form 1042S and a copy of Form W-8 or substitute form must be attached to **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

### **25.3 FORM 3: Modified W-8BEN: Certificate of Foreign Status for United States Tax Withholding with Attachment**

This method of filing makes the filer into a nonresident alien. The attachment found later in section 25.5 is optional but recommended. If the attachment is included, then the bottom of each side of the Form W-8 should say the following:

*“Not valid without the attached enclosure, quantity 10 pages. Each page of the enclosure must be initialed by the submitter so that it cannot be tampered with.”*

If you would like additional help in preparing the IRS Form W-8BEN, please refer to the excellent article at:

<http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/>

# Certificate of Foreign Status of Non-resident for United States Tax Withholding and Reporting (Human)

Substitute for  
OMB No. 1545-1621

► For use by humans. Entities must use Form W-8BEN-E.

► Information about Form W-8BEN and its separate instructions is at [www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).

► Give this form to the withholding agent or payer. Do not send to the IRS.

**Note.** This substitute form is congruent with the Department of Treasury, Internal Revenue Service Instructions for the Requester of Form W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY (Rev. June 23022), Cat No. 26698G, 26 CFR §1.1441-1(e)(w)(A), and 26 CFR §1.1441-1(e)(4). This certificate complies with the KYC/AML requirements pursuant to applicable Bank Secrecy Act regulations (31 CFR Ch. Z).

**Do NOT use this form for:**

- A statutory U.S. citizen ([8 USC §1401](#)) or other statutory "U.S. person" ([26 USC §7701\(a\)\(30\)](#)), including a resident alien individual . . . . . **Instead, use Form:** W-9
- A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN or W-8BEN-E
- A foreign partnership or a foreign trust subject to withholding . . . . . W-8BEN or W-8IMY
- A foreign person subject to withholding acting as an intermediary . . . . . W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) . . . . . W-8ECI or W-8EXP

**Note:** These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or chapter 4 purposes on Form W-8EXP. See instructions for additional guidance where applicable.

Part I Identification of Foreign Person	
1 Nature of foreign person <input type="checkbox"/> Nonresident alien	<input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Foundation <input type="checkbox"/> Estate <input type="checkbox"/> Organization
2 If natural person, place and date of birth (do not abbreviate)	3 Jurisdiction of incorporation or organization <b>NA: Never incorporated &amp; not representing a corporation</b>
4 Name of human applicant	5 Foreign tax home/Jurisdiction of citizenship
5 Abode (not domicile or "residence") address (street, apt. or suite no., or rural route-do not abbreviate). NO civil "domicile" or "residence" in the "United States" per 26 USC §7701(a)(9) and (a)(10) and 4 USC §110(d). Only statutory "aliens" can have a statutory "residence" per 26 CFR §1-871-2. City or town, state or province. Include postal code where appropriate. Country	
4 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate. Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (not required) <b>Not required and none will be provided. See 26 CFR §301.6109-1(b)(2), 31 CFR §1020.410(b)(3)(x); 31 CFR §306.10 and Part II, item 6 below.</b>	6 Passport number and country of issuance <b>Nationality-American National per 8 USC §1502 (Customer Identification Program (CIP) designation: Other-USA) See 31 CFR 1020.220(a)(2)(i)(A)(4)(ii).</b>

Part II Certification	
Under penalties of perjury from without the "United States" as defined in 28 USC §1746(1) and 26 USC §7701(a)(9) and (a)(10), and 4 USC §110(d), I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify from without the "United States" that:	
1. I, the undersigned, am the foreign person (or am authorized to sign for the foreign person) under Title 26, to whom this certificate relates.	
2. I, the undersigned, am a "national" per 8 USC §1101(a)(21), and not an "alien" (foreign national) per 8 USC §1101(a)(3) or "alien individual" per 26 CFR §1.1441-1(c)(3)(i), and am not subject to the presence test found in 26 USC §7701(b) and 26 CFR §301.7701(b)-1(c)(2). This test relates only to aliens and not to "U.S. nationals" such as myself as defined in 22 CFR §51.1.	
3. I, the undersigned, am not a "United States person" pursuant to 26 USC §7701(a)(30).	
4. I, the undersigned, am not engaged in the conduct of a United States "trade or business" pursuant to 26 USC §7701(a)(26).	
5. I, the undersigned, am not effectively connected with the conduct of a "trade or business" (public office per 26 USC §7701(a)(26)) in the United States (government) pursuant to 26 USC §864(c).	
6. I, the undersigned, am not a person required to furnish an identifying number pursuant to 26 CFR §301.6109-1(b)(2), 31 CFR §1020.410(b)(3)(x); 31 CFR §306.10; W-8BEN Inst. p. 1,2,4,5 (Cat. 25576H); W-8 Supp. Inst. p. 1,2,6 (Cat. 26698G); Pub. 515 Inst. p. 7. Any identifying numbers already in your custody about the subject of the form must be DELETED because they are clearly legally unauthorized. Any numbers used in connection with the subject of this form, if NOT deleted, shall be deemed as NOT a statutory Social Security Number or Taxpayer Identification Number and protected by the following agreement if used for reporting, withholding, commercial, or civil enforcement purpose: <u>Injury Defense Franchise and Agreement</u> , Form #06.027; <a href="https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf">https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf</a>	
7. I, the undersigned, am not a "beneficial owner" per 26 CFR §1.1441-1(c)(6).	
8. The foreign property to which this form relates does not constitute gross income under 26 USC §872, 26 CFR §1.872-2(f), 26 CFR §1.871-7(a)(4), and 26 USC §861(a)(3)(C)(i).	
9. The foreign property to which this form relates is not earned from sources within the geographical "United States" defined in 26 USC §7701(a)(9) and (a)(10), and 4 USC §110(d) or from the "United States" federal corporation as a public officer and thus not statutory "wages" under 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §3.3401(a)(6)-1(b).	
10. The foreign property to which this form relates is part of a foreign estate pursuant to 26 USC §7701(a)(31).	
11. The foreign property to which this form relates is not subject to reporting per 26 USC §6041(a), 26 CFR §1.1441-1(b)(5)(i), 26 CFR §1.1441-1(e)(1)(ii)(A)(1), and 26 CFR §1.6041-4(a)(1) because not connected to a statutory "trade or business" (public office), not "gross income" per 26 USC §872 and 26 CFR §1.872-2(f) and not "wages" per 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b).	
12. The foreign property to which this certificate relates is not subject to withholding or backup withholding under 26 USC §3406 because not "reportable" and therefore exempt per 26 CFR §1.1441-1(b)(5)(i), not statutory "wages" per 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b), and not "gross income" per 26 USC §872(f), 26 CFR §1.872-2(f), 26 CFR §1.871-7(a)(4), and 26 USC §861(a)(3)(C)(i).	
13. The relationship documented herein does not constitute "employment" because services are rendered outside the "United States" by OTHER than a "citizen" or "resident" as documented in 26 USC §3121(b) and §3121(l)(1) and therefore amounts paid cannot be statutory "wages" per 26 USC §3401(a).	
14. The foreign property to which this certificate relates is not subject to information reporting under Title 26, Subtitle F, 26 CFR §1.1441-1(b)(5), 26 CFR §1.1441-1(e)(1)(ii)(A)(1), and 26 CFR §1.6041-4(a)(1).	
15. I, the undersigned, am a common law "person" and a constitutional "person" and within the meaning of the Bill of Rights and do not consent to receive the privileges, benefits or protections of a civil statutory "person" or the civil obligations that deliver those privileges, being those connected with domicile. Any attempt to enforce the obligations of a civil statutory person shall constitute involuntary servitude (Thirteenth Amendment), human trafficking, and identity theft (18 USC §912).	
16. If this form is used as legal evidence in any dispute, the following form must be MANDATORILY included: <u>Affidavit of Citizenship, Domicile, and Tax Status</u> , Form #02.001, <a href="https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf">https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf</a> .	

Sign Here

Signature of non-resident (or individual authorized to sign for non-resident)  
Print name of signer

Self  
Date (MM-DD-YYYY)  
Capacity in which acting

# FREQUENTLY ASKED QUESTIONS

About IRS Form W-8 use by those with USA passports

1. **QUESTION:** Are you a "foreign person"?

**ANSWER:** Yes, in the context of the Internal Revenue Code.

2. **QUESTION:** Were you born in a foreign country?

**ANSWER:** No. See block 2.

3. **QUESTION:** Do you have a foreign passport?

**ANSWER:** No. See block 9. The states of the Union are legislatively but not constitutionally "foreign" with respect to the national government due to the separation of powers, but they don't issue their own unique passports. Some used to.

4. **QUESTION:** How can you be a "nonresident alien" if you were born in a state of the Union?

**ANSWER:** [26 C.F.R. §51.1](#) identifies everyone eligible to receive a USA passport such as people in constitutional states of the Union as "U.S. nationals". The IRS website says "U.S. nationals" are "nonresident aliens":

4.1. [26 C.F.R. §1.1441-1\(c\)\(3\)\(ii\)](#) identifies "U.S. nationals" in possessions for the purposes of withholding and reporting as "nonresident alien INDIVIDUALS".

4.1. Internal Revenue Manual (I.R.M.), Section 3.38.147.2 and 3.38.147.3.1 through 3.38.147.3.12 discusses "international taxpayers" and "nonresident aliens"; [https://www.irs.gov/irm/part3/irm\\_03-038-147r#idm139636844616640](https://www.irs.gov/irm/part3/irm_03-038-147r#idm139636844616640).

4.2. I.R.M. 3.38.147.3.1(10) INCORRECTLY defines all "nonresident aliens" as including only aliens. HOWEVER, the IRS Form 1040NR instructions at I.R.M. 3.38.147.3.3 (01-01-2022), 3.38.147.3.4 (01-01-2020), 3.38.147.3.5 (11-19-2019), and 3.38.147.8.3.1 (01-01-2022) identify "U.S. nationals" as "nonresident aliens".

4.3. Further, the IRS Form 1040NR for years 1984 through 2017 itself recognized Americans living abroad in Mexico and Canada as "U.S. nationals". See: Tax Return History: Citizenship. <https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>

4.4. I.R.M. 3.38.147.3.1(1) and [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) identify an "alien individual" as someone who is NEITHER a "citizen" nor a "national". "U.S. nationals" from states of the Union do not satisfy this criteria and therefore are not "aliens" within the Internal Revenue Code for the purposes of withholding. This also proves that the definition of "nonresident alien" in I.R.M. 3.38.147.3.1(10) is incomplete and needs to have "U.S. nationals" ADDED to it. I think IRS incorrectly defines "nonresident alien" on their website to DECEIVE the average American into filing the WRONG tax return, the 1040.

5. **QUESTION:** How can you be a "foreign person" if you live and/or were born in the United States?

**ANSWER:** The statutory geographical definition of "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) does not expressly include states of the Union. Most people falsely presume that the geographical "United States" in the context of the Internal Revenue Code includes states of the Union. The geographical term "United States" in the context of the constitution and the term "United States" as used in the Internal Revenue Code are not equivalent and mutually exclusive. We refer to these respectively as the CONSTITUTIONAL "United States" and the STATUTORY "United States". EACH of these two is legislatively "foreign" with respect to the OTHER because of the separation of powers. The term "United States" can also be used to refer to the government, but I'm not consensually serving within that context as a statutory "employee" or officer in the context of this transaction either per 5 USC §2105. See *Tex-Air Helicopters, Inc. v. Galveston County Appraisal Review Board*, 76 S.W.3d 575, 585 (Tex. App. 2002) as an example of interpreting terms in their "legal context" instead of their geographical context. Those who (1) are NOT domiciled within or consensually doing business within the geographical "United States", or (2) who DO NOT have "effectively connected" earnings from WITHIN the "United States" federal corporation as an officer but who NEVERTHELESS mistakenly CLAIM that either they or their earnings are from this place or fictional corporation on a tax form, by default are, through their usually legally ignorant actions, effectively donating their earnings to a public office, public use, and public purpose as a result, often unknowingly. The result is that such earnings are "[effectively connected](#)" to the voluntary "[trade or business](#)" excise taxable franchise. I just don't happen to be someone STUPID enough to do that and shouldn't be punished or denied an account or a business opportunity for not being STUPID. And such a mistake by most people in doing this, by the way, doesn't constitute "CONSENT" as legally defined either, so it's not really a lawful conversion from PRIVATE to PUBLIC in such a case either. See: [Separation Between Public and Private](#); <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>; [The "Trade or Business" Scam](#); <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.

6. **QUESTION:** Isn't a "nonresident alien" just an "alien" who is "nonresident"?

**ANSWER:** Absolutely not! It is legally defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) as "neither a citizen of the [United States](#) nor a resident of the [United States](#) (within the meaning of subparagraph (A))". What citizens and residents have in common is a domicile within the STATUTORY geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#) as federal territory not within the exclusive jurisdiction of any constitutional state of the Union. Financial institutions and companies CANNOT make up their own definition of "nonresident alien" and they must use this statutory definition. There are four possible citizenship statuses you can have: alien, national, citizen, and resident. The first two are a product of birth and are found in the CONSTITUTION in the case of states of the Union. The last two are a product of CHOICE and CONSENT and are STATUTORY. Those who consent to NOTHING in terms of government become either "aliens" or "nationals", both of which are a product of BIRTH rather than CHOICE. Everyone born in a country is a "national" of that country, whether they want to be or not. When you get a passport, in fact, you can't get one WITHOUT "allegiance" as required to [22 U.S.C. §212](#), and the citizenship status associated with ONLY ALLEGIANCE and NOT CHOICE is that of a "national", which is described in [8 U.S.C. §1101\(a\)\(21\)](#). A U.S. passport is legal evidence of NATIONALITY and "NATIONAL" status, not STATUTORY "citizen" status under the Internal Revenue Code at [26 C.F.R. §1.1-1\(c\)](#). The "citizen" mentioned in this regulation is, in fact, a STATUTORY citizen, not a CONSTITUTIONAL citizen born in a state of the Union.

7. **QUESTION:** Doesn't the presence test make you a "resident" because it includes states of the Union and your address is or might be within a constitutional state of the Union?

**ANSWER:** The presence test located at [26 U.S.C. §7701\(b\)](#) only pertains to ALIENS, which this submission clearly proves that I am not as someone born in a constitutional state who is a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) such as myself. In the case of aliens ONLY for the purposes of the PRESENCE TEST ONLY, the geographical "United States" includes states of the Union. This is recognized in [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)](#), which says of ALIEN INDIVIDUALS ONLY the following:

[26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)](#)

(2) Determination of presence—

(i) Physical presence.

*For purposes of the substantial presence test, an individual shall be treated as present in the United States on any day that he or she is physically present in the United States at any time during the day. (But see §301.7701(b)-3 relating to days of presence that may be excluded.)*

(ii) United States.

*For purposes of section 7701(b) and the regulations thereunder, the term United States when used in a geographical sense includes the states and the District of Columbia. It also includes the territorial waters of the United States and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources. It does not include the possessions and territories of the United States or the air space over the United States.*

The customer definition of "United States" at [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#) supersedes this for all purposes OTHER than the presence test.

8. **QUESTION:** Prove to me simply that the "citizen" mentioned in the Internal Revenue Code ([26 C.F.R. §1.1-1\(c\)](#)) is not a Fourteenth Amendment "citizen of the United States" (states of the Union ONLY)

**ANSWER:** Evidence in support:

8.1. The ONLY STATUTORY definition of "U.S. citizen" at [26 U.S.C. §3121\(e\)](#) does not include states of the Union. Per the rules of statutory construction and interpretation,



they are therefore PURPOSEFULLY EXCLUDED.

- 8.2. The regulation imposing the income tax at [26 C.F.R. §1.1-1\(c\)](#) does not mention the Fourteenth Amendment, and thus purposefully excludes CONSTITUTIONAL "citizens of the United States (states of the Union ONLY)" per the rules of statutory construction.
- 8.3. The regulation imposing the income tax at [26 C.F.R. §1.1-1\(c\)](#) describes this "citizen" as "subject to ITS jurisdiction" rather than:
- "subject to THEIR jurisdiction" as the constitution does in the Thirteenth Amendment.
  - "subject to THE jurisdiction" as used in the Fourteenth Amendment and by the U.S. Supreme Court in *U.S. v. Wong Kim Ark*, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898).

Thus, it uses the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#) as the locality this "citizen" was born in. That locality, in turn, can only be within the exclusive jurisdiction of the national government not within the exclusive jurisdiction of a constitutional state. The CONSTITUTIONAL "United States" includes states of the Union and excludes territory under the exclusive jurisdiction of the national government. See: *Why the Fourteenth Amendment is Not a Threat to Your Freedom*, Form #08.015; <https://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>.

- 8.4. For statutory purposes, "citizen" is always geographical rather than political. This is because the statutes only apply to those domiciled in the forum per Federal Rule of Civil Procedure 17(b) and domicile is always geographical and never political.
- 8.5. The regulation imposing the income tax at [26 C.F.R. §1.1-1\(c\)](#) references [8 U.S.C. §1401-1459](#) for the meaning of "citizen". Title 8 of the U.S. code only addresses territorial citizens, not constitutional citizens. NOWHERE in Title 8 is the Fourteenth Amendment even mentioned.
- 8.6. The only remaining statutory "citizens" at this time are those from Puerto Rico, but even THESE STATUTORY "U.S. citizens" (under [8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)) are identified in [26 U.S.C. §2209](#) as "nonresident not a citizen of the United States" and therefore "nonresident aliens" also!
- 8.7. Since the liability to tax under [26 C.F.R. §1.1-1\(c\)](#) attaches to the civil statutory status of "citizen" and "resident", and slavery is a criminal offense and a violation of the Thirteenth Amendment, the thing liable described in the regulation cannot be a human being, but an office within the national government created by act of Congress and property of Congress. The U.S. Supreme Court acknowledged that the office of "citizen" is an AGENT of the government ("Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- **to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood.**" *Rundie v. Delaware & Raritan Canal Company*, 55 U.S. 80, 99 (1852)) and is voluntary ("The citizen cannot complain, because he has voluntarily submitted himself to such a form of government." *United States v. Cruikshank*, [92 U.S. 542](#) (1875)). It can't be voluntary unless there is a way to UNVOLUNTEER or remove consent. To be subject to the obligations of the office of STATUTORY "citizen" in this regulation, one must therefore VOLUNTEER, and I choose NOT to volunteer. I therefore avoid the civil statutory obligations and privileges attached to the office of "citizen" and fall back to a mere unprivileged "U.S. national" by doing so.
- 8.8. The D.C. Circuit court indicated that statutes aren't even necessary and that the Constitution alone is sufficient for determining citizenship of those not born in exclusive federal jurisdiction. Recall that the Constitution is "self-executing" and needs no statutes to enforce. *City of Boerne v. Flores*, 521 U.S. 507 (1997). **"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE] 8 U.S.C. §1401, and not a constitutional, right [Fourteenth Amendment]. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See *Amicus Br. at 10-11*. If the Citizenship Clause [of the Fourteenth Amendment] guaranteed birthright citizenship in unincorporated territories, these statutes [8 U.S.C. §1401-1459 mentioned in [26 C.F.R. §1.1-1\(c\)](#)] would have been unnecessary."** *Tuaua v. U.S.A.*, 951 F.Supp.2d. 88 (2013).

Exhaustive additional FREE evidence if you still don't believe:

- W-8 Attachment: Citizenship*, Form #04.210  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/W-8Attachment-CITIZENSHIP.pdf>
- Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006;  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
- Citizenship Status v. Tax Status*, Form #10.011;  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
- Citizenship Diagrams*, Form #10.010  
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>

9. **QUESTION:** My computer system does not allow me to enter people with U.S.A. passports as "foreign person" if you have a United States passport. How can I do it?

**ANSWER:** See block 6 of the attached form. Select "OTHER" for the country and then enter "USA".

10. **QUESTION:** How can you NOT be subject to reporting as a "foreign person"??

**ANSWER:** The term "trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Only those engaged in such an office are subject to reporting under [26 U.S.C. §6041\(a\)](#). This INCLUDES "foreign persons" who file a W-8 and who would otherwise be the target of IRS Form 1042 reporting.

11. **QUESTION:** How can you not be subject to withholding as a "foreign person" under [26 U.S.C. §1441](#) (passive earnings under [26 U.S.C. §871\(a\)](#)) and [26 U.S.C. §3406](#) (backup withholding for employment under [26 U.S.C. §871\(b\)](#))?

**ANSWER:** Earnings subject to withholding must originate from the STATUTORY geographical "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and in my case, they do not, and I do not maintain an office in THAT "United States". Therefore, I am foreign. The fact that you might THINK that YOU do does not make it so. I must rely on facts as they really are on my withholding forms, and not what YOU THINK they are.

12. **QUESTION:** Does the IRS recognize what you have said here?

**ANSWER:** Of course. They accept 1040-NRs all the time from people in states of the Union, called the CONSTITUTIONAL "United States". I'd be happy to show you a return they have accepted if you don't believe me. They understand that slavery in this country is ILLEGAL EVERYWHERE, including in the STATUTORY "United States" under the Thirteenth Amendment. As a consequence, the IRS knows that anything that carries a civil obligation which does not injure others must be voluntary and avoidable. This includes the civil status of "citizen" and "resident", for instance, who are made LIABLE TO rather than LIABLE FOR in [26 C.F.R. §1.1-1\(a\)](#) for tax on their WORLDWIDE earnings. Is slavery and human trafficking throughout the ENTIRE WORLD lawful? The process of volunteering occurs based on the CIVIL STATUS one voluntarily assigns themselves, such as "foreign person", "U.S. Person", "citizen", "resident", etc. As the only owner of yourself and a non-slave, you are the only one who can decide what civil status you want to have in relation to all others, both legally and politically, including "foreign person" or "U.S. person". To disallow you from doing this would be a violation of your First Amendment right of political and legal association or lack thereof. They don't want to advertise these facts for obvious reasons, but when push comes to shove and they receive a 1040-NR from someone in a state of the Union, they routinely accept it and process it.

13. **QUESTION:** Why don't more Americans do this?

**ANSWER:** Because very few Americans actually read the law, including members of the legal profession. But the law is on your side if you read it and follow it. It's not immoral or harmful to you or anyone else to do so. The U.S. Supreme Court has even implied that those who don't are bad citizens. I'd like to encourage you to do that for yourself.

14. **QUESTION:** So you have to volunteer for income tax as someone in a state of the Union or the CONSTITUTIONAL "United States"?

**ANSWER:** Yes. Here is how you do that:

[How State Nationals Volunteer to Pay Income Tax](#), Form #08.024;

<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.

You are free to leave the federal plantation if you want to. The jailhouse door is wide open with the key hanging out of the lock, for those that want to learn to leave by reading the law for themselves and following it. What's wrong with THAT?

*"Is this not the fast [act of faith, worship, and OBEDIENCE] that I [God] have chosen [for believers]:  
To loose the [bonds of wickedness](#),  
To undo the heavy burdens,*

To let **the oppressed** go free,  
And that you break every yoke [**franchise**, contract, tie, dependency, or "benefit" with the government]?"  
[Isaiah 58:6, Bible, NKJV]

"The Spirit of the Lord God is upon Me,  
Because **the Lord has anointed Me**  
**To preach good tidings to the poor;**  
He has sent Me to heal the brokenhearted,  
**To proclaim liberty to the [government] captives**  
**And the opening of the prison [government FARM, Form #12.020] to those who are bound;**  
**To proclaim** the acceptable year of the Lord, And **the day of vengeance of our God;**"  
[Isaiah 61:1-2, Bible, NKJV]

15. **QUESTION:** Why doesn't anyone in the government or the legal profession want me to know these things and why do they refuse to talk about these things in their publications?

**ANSWER:** Because they are all "Third Rail" issues which threaten the revenue, security, or profitability of the government or those in bed with them receiving privileges. A "Third Rail" issue is anything that will get you NOT HIRED, FIRED, NOT PROMOTED, or "CANCELLED" if you bring it up in a business setting because it damages revenue. The love of money that is behind such issues, by the way, the Bible identifies as the ROOT OF ALL EVIL. [1 Tim. 6:10](#).

16. **QUESTION:** How can I learn more about this subject myself? There are obviously lots of things that the government and my company are not telling or teaching me in the public school or in my employee training.

**ANSWER:** Read the following:

[Non-Resident Non-Person Position](#), Form #05.020

<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

17. **QUESTION:** I'd like to involve the corporate counsel or CPA. Would you be willing to meet with them to discuss this further, because I am not a lawyer, paralegal, or tax practitioner?

**ANSWER:** Absolutely. I'd be happy to meet, discuss, and defend anything appearing in this withholding form. I have absolutely nothing to hide and am doing my VERY BEST to obey the law as I understand it. I will bring one or more witnesses to the meeting and reserve the right to do an audio or video recording of the entire meeting. Calling such a meeting shall constitute constructive/implied consent to recording if the meeting is conducted in a one-party state.

### **CONCLUSIONS:**

Lastly, for the purposes of the above document, the term "non-person" has a custom definition. It does NOT mean that I am not a CONSTITUTIONAL "person", which is always a human being with CONSTITUTIONAL rights. That custom definition can be examined in section 2.1 of the above document. The statutory definition of "person" when duties are owed to any government presupposes that those to whom it refers are exercising agency or office on behalf of the government corporation, which I am not in this case. Anyone handling government property, such as an SSN or TIN, must do so as an agent or officer of the government, which is why I can't provide you with an identifying number either. See Article 4, Section 3, Clause 2 of the Constitution, [5 U.S.C. §553\(a\)\(2\)](#) and [44 U.S.C. §1505\(a\)](#) for the origin of Congress' authority to legislate DIRECTLY upon the public, which depends primarily on whether one is handling government property or engaging in contracts or employment with the government. Absent such demonstrated authority in this case, I am protected by the Constitution and cannot be regulated in the conduct of my private, constitutionally protected affairs such as this transaction and must be left alone as a matter of justice and law.

NOW do you understand why the IRS SPINS the word "nonresident alien" by not including "U.S. nationals", and why they don't want to admit that people in states of the Union are "U.S. nationals" even though abundant authorities available elsewhere exhaustively prove otherwise? It's a "Third Rail Issue" that would adversely impact their revenue.

#### **25.4     FORM 4: W-8BEN: Certificate of Foreign Status for United States Tax Withholding**

This method of filing makes the filer into a nonresident alien. The attachment found later in section 25.5 is optional but recommended. If the attachment is included, then the bottom of each side of the Form W-8 should say the following:

*“Not valid without the attached enclosure, quantity 8 pages. Each page of the enclosure must be initialed by the submitter so that it cannot be tampered with.”*

If you would like additional help in preparing the IRS Form W-8BEN, please refer to the excellent article at:

About IRS Form W-8BEN, Form #04.202

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



## **25.5     FORM 5: Payroll Withholding Form Attachment (Long version)**

This form is attached to either a form W-4, W-8, or W-8BEN. It properly clarifies your status and eliminates any false presumptions about your status that could create an incorrect tax liability with the IRS. We highly recommend attaching it to any kind of withholding form you might submit.

# **PAYROLL WITHHOLDING FORM-LONG**

## **FORM INSTRUCTIONS**

Last revised: 8-5-2008

Source: <http://sedm.org>

### **1. PURPOSE OF THIS FORM**

- 1.1. This form is intended to be provided to private companies by workers who are either being hired for the first time or who are changing their payroll withholding and reporting status.
- 1.2. This form is only intended for use by those who consent unconditionally and comply fully with the SEDM Member Agreement:  
<http://www.sedm.org/Membership/MemberAgreement.htm>
- 1.3. This form is for use by human beings who lawfully want to avoid participation in federal income tax withholding and reporting. In other words, they don't choose to volunteer to become "taxpayers" and have the I.R.C. enforced against them.
- 1.4. This form is derived from the *Federal and State Tax Withholding Options for Private Employers* book at the address below. It is found within that book as FORM 8 in section 26.8.  
<http://sedm.org/Forms/FormIndex.htm>

### **2. PREPARATION INSTRUCTIONS:**

- 2.1. If you haven't already, read our article, which describes how to immunize yourself from violations of law by the IRS: *Techniques for Building a Good Administrative Record*, Form #09.008  
<http://sedm.org/Forms/FormIndex.htm>
- 2.2. Examine the beginning of the form and decide which attachments you want to include.
- 2.3. Download the attachments from the SEDM Forms page:
  - 2.3.1. Enclosure 1: Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.3.2. Enclosure 2: Tax Form Attachment, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.3.3. Enclosure 3: AMENDED IRS Form W-8BEN, Form #04.202  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.3.4. Enclosure 4: Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.3.5. Enclosure 5: AMENDED IRS Form W-4  
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
- 2.4. Fill in the name of the private company and private worker at the beginning.
- 2.5. Sign this form.
- 2.6. At the end of the associated employment agreement, write:

*"Not valid without attached signed and dated Payroll Withholding Form-Long."*

- 2.7. Submit a copy to private company. Keep the original for your records.
- 2.8. The following form provides a less confrontational method for handling withholding and reporting, which we highly recommend:

*New Hire Paperwork Attachment*, Form #04.203  
<http://sedm.org/Forms/FormIndex.htm>

### **3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *Federal and State Tax Withholding Options for Private Employers*, Form #09.003  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Non-Resident Non-Person Position*, Form #05.020.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *"Taxpayer" v. "Nontaxpayer": Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called "taxpayers".  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

- 3.5. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>

# PAYROLL WITHHOLDING FORM ATTACHMENT

## Attachment(s): (initial all that apply)

Check	Title	Mandatory ?	Enclosure #
<input type="checkbox"/>	Affidavit of Citizenship, Domicile, and Tax Status	Yes	1
<input type="checkbox"/>	Tax Form Attachment	Yes	2
<input type="checkbox"/>	IRS Form W-8/W-8BEN	Yes	3
<input type="checkbox"/>	Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"	Yes	4
<input type="checkbox"/>	IRS Form W-4 Submitted under unlawful duress. For details, see section 4 later.	No	5
<input type="checkbox"/>	State withholding form number: _____ State name: _____	No	6

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**WARNING:** This submission shall be considered invalid, null, and void without this attachment and all other forms attached to it.

### **1. PURPOSE**

The purpose of this submission is to completely and unambiguously describe my tax status for the payroll person who will process all tax withholding and reporting forms connected with the business relationship between me as a private worker and the company that is in receipt of this form. Exhibits indicated in the table at the beginning of this submission are described below:

- Exhibit 1: Affidavit of Citizenship, Domicile, and Tax Status. Establishes my tax status and all the withholding and reporting requirement applicable to that status.
- Exhibit 2: Tax Form Attachment. Defines all the terms on any attached government forms and contains a franchise agreement obligating only the government if they receive any portion of this submission.
- Exhibit 3: IRS Form W-8/W-8BEN. Documents my status as a "nonresident alien" who has no requirement to either withhold or report my earnings to the IRS.
- Exhibit 4: Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number. Establishes why it is illegal for me to request or use a Taxpayer Identification Number. It is provided to explain why no TIN is provided with this submission.
- Exhibit 5: IRS form W-4 Submitted Under Unlawful Duress. Provided ONLY in the event that you, the recipient illegally either threaten to fire or not hire me for failure to provide IRS Form W-4. Section 4 establishes why it is submitted under duress.
- Exhibit 6: State tax withholding forms. Contains any relating state tax withholding or reporting forms.

## 2. INDEMNIFICATION OF LIABILITY TO COMPANY IN RECEIPT OF THIS NOTICE

The worker who is submitting this form to his private company makes the following stipulations and promises relating to income tax withholding and administration by the private company:

1. Worker indemnifies private company against any lawsuits arising from the misapplication of the internal revenue laws of the United States relating to withholding against worker, provided that it honors the withholding forms submitted here.
2. Worker has repeatedly contacted the IRS about the validity of the approach documented here and has never been provided with a statute and/or implementing regulation that contradicts any of it.
3. Worker has diligently made a good-faith effort to ensure that everything appearing in this attachment and the accompanying withholding forms are consistent with the Internal Revenue Code and will *not* result in any liability of the private company to the IRS.
4. If IRS inquires about withholding or tax forms or worker, worker will gladly meet with them during *off-duty time*, answer all their questions, and work in good faith to resolve any disputes over compliance with the law. Private worker will also provide a written record of any and all dialog to private company immediately after it occurs.

In return for these valuable considerations, worker simply asks that private company:

1. Not remove or destroy any of the withholding forms and attachments submitted.
2. If it submits any of the withholding forms to the IRS, it provides all of them, rather than a subset of them. For instance, if both a W-4 and a W-8Ben form were submitted by the worker to the private company, then both of the forms plus this attachment must be sent to the IRS.
3. Not terminate him/her or refuse to hire him/her because of his stance on withholding issues, social security numbers, citizenship status as a “non-citizen national”, or tax status as a “nonresident alien” who is NOT an “individual”.
4. Not honor any IRS “Notice of Levies”, but only valid court orders signed by a judge as required by the Fifth Amendment to the U.S. Constitution.

## 3. FORM W-8/W-8 BEN NOTES (if attached):

1. Unlike the IRS form W-4 Exempt, the W-8 and W-8BEN forms need not be submitted to the IRS. It says so right on the form. The top of the form says "Do not send to the IRS", and this applies to the private company as well as the submitter.
2. The W-8 or W-8BEN forms remains in place for a three year period or until rescinded by the submitter. Unlike the IRS form W-4 Exempt, this form DOES NOT expire in February of every year. Acceptance of this form by the recipient implies understanding of this. Any attempt to re-institute withholding by expiring this form incorrectly as a W-4 would expire shall be interpreted as willful conspiracy to commit grand theft in violation of [18 U.S.C. §2111](#).
3. If the recipient or the IRS request any changes to this attachment or the attached W-8 or W-8BEN form, then the legal authority for demanding such a change is specifically requested. A specific statute and accompanying regulation authorizing you to refuse to accept this form or to demand the submitter to make changes must be cited or a replacement will not be provided because the law does not authorize you to refuse this submission or to apply duress by not receiving this form and thereby surrendering my property to a third party without authority of law and in violation of the Fifth Amendment. Furthermore, refusal to accept this form constitutes a violation of the First Amendment to the U.S. Constitution, which says we have a right to decide where, when and HOW we wish to communicate with our government. Since you, the recipient, are acting as a compelled and involuntary and uncompensated agent of the federal government in executing and processing this form, then the same constitutional restrictions that apply to the federal government must apply to the recipient/private company.

## 4. FORM W-4 NOTES (if also attached):

1. It would constitute perjury under penalty of perjury for me to sign or submit IRS Form W-4 instead of the W-8 attached because it is the incorrect form. You will note that the title says:

*“Employee’s Withholding Allowance Certificate”*

The W-4 form and all the federal regulations pertaining to submission and treatment of form W-4 only apply to “public officers” of the United States government, as defined in [26 U.S.C. §3401\(d\)](#) and 26 CFR §31.3401(c). Me being compelled to commit fraud by you in submitting the Form W-4 incorrectly and fraudulently makes monies received by me, which are not “income” as defined by the Supreme Court, into “gross income” under 26 CFR §31.3231(e)-1 as follows:

*26 CFR Sec. 31.3231(e)-1 Compensation.*

*(a) DEFINITION.*

(1) The term compensation has the same meaning as the term wages in section 3121(a), determined without regard to section 3121(b)(9), except as specifically limited by the Railroad Retirement Tax Act (chapter 22 of the Internal Revenue Code) or regulation. The Commissioner may provide any additional guidance that may be necessary or appropriate in applying the definitions of sections 3121(a) and 3231(e).

(2) A payment made by an employer to an individual through the employer's payroll is presumed, in the absence of evidence to the contrary, to be compensation for services rendered as an employee of the employer.

This attachment is submitted to not only nullify the W-4 creating the false presumption above and also to replace it with the correct W-8 form, but also to overcome the presumption established above that I am either an "employee" or that the monies I make are "income" or "gross income" as defined in [26 U.S.C. §61](#).

2. In the event that you will not accept the W-8 form attached, a W-4 form will also be attached annotated conspicuously with the words:

*"Not valid without attached W-8/W-8BEN form and statement."*

The submitter believes that both the private company who is receiving this withholding form and the submitter are under unlawful duress by the IRS, which has obviously been mis-enforcing the Internal Revenue Code and thereby violating the Constitution. This duress renders both parties "not liable" for the accuracy of any withholding information they submit to the IRS. IRS is hereby put on notice that the information submitted cannot and should not be relied upon unless and until the unlawful duress is removed and the IRS once again follows the internal revenue laws by stopping its illegal enforcement activity. As I have said, the W-4 form is not the correct form because I am not an "Employee" under [26 U.S.C. §3401\(d\)](#) or 26 CFR §31.3401(c)-1 and compelling me without explicit authority of law to falsely claim that I am an "employee" is an unconscionable and criminal infringement of my property rights and free speech by the IRS. All such duress is illegal and attributable only to the agent instituting the duress, and not the actors responding to it by complying. Because the IRS did the compelling, this withholding form and attachment now asks the IRS to apply any penalties resulting from submitting a W-4 to itself.

3. Duress has been applied to me in the submission of the W-4 form, if it is attached, because of the following considerations and additional others not mentioned:
- 3.1. I have grave anxiety about losing my job if I don't submit this form and I know other people who have indeed lost their job by attempting what I am doing.
- 3.2. I have grave anxiety about being slandered or harassed by my private company for submitting either a W-8 form or an Exempt W-4 form, and having my evaluations or my pay raises jeopardized if I don't comply, even if it is against everything that I believe it. I either have to commit fraud at gunpoint just so I can feed my family or I have to lose everything. The choice is:

*"Extreme bravery or lifelong slavery."*

I believe that no man should ever be put into such a precarious and very damning situation and any government that would do that to the very citizens who it is there to serve and protect is not only hypocritical, but extremely unjust.

## **5. ACKNOWLEDGMENT OF RECEIPT BY OR DELIVERY TO PRIVATE COMPANY:**

The information appearing below identifies the private company in receipt of this form and all other attached withholding paperwork indicated in the checklist at the beginning. Acknowledgment of receipt allows worker to produce legally admissible evidence that the he/she was under duress by the IRS and state taxing authorities but not the private company, did not submit this information and/or Social Security Number voluntarily, and may therefore not be held responsible for its content. The only legal person responsible when duress exists is the person instituting the duress, which is the IRS and/or state taxing authorities. This evidence will be used by the worker in resolving any disputes with the IRS or state taxing authorities only and may not be used for any other purpose. This acknowledgment in no way obligates the private company to anything other than testifying that they received the attached withholding information and are using it for the person who submitted it.

**Process server certification/identity**

I certify that this document was personally delivered to the recipient appearing below by me on the date indicated by (check one):

☐ Dropping in U.S. postal mail

☐ Certified mail #: \_\_\_\_\_

☐ Personally delivering document to the address shown

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

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

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

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

**Address/identity of recipient**

Recipient name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

**Notary Jurat**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_ (statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ mailer/process server did personally appear and was identified by driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

Signature: \_\_\_\_\_

Notary Public

My Commission Expires On: \_\_\_\_\_

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

2    This enclosure establishes my tax status and all the withholding and reporting requirement applicable to that status.



1    **ENCLOSURE (2): TAX FORM ATTACHMENT**

2    This enclosure defines all the terms on any attached government forms and contains a franchise agreement obligating only the  
3    government if they receive any portion of this submission.

1    **ENCLOSURE (3): IRS FORM W-8/W-8BEN**

2    This enclosure documents my status as a “nonresident alien” who has no requirement to either withhold or report my earnings to  
3    the IRS.

1 **ENCLOSURE (4): WHY IT IS ILLEGAL FOR ME TO REQUEST OR USE A “TAXPAYER IDENTIFICATION**  
2 **NUMBER”**

3 This enclosure establishes why it is illegal for me to request or use a Taxpayer Identification Number. It is provided to explain  
4 why no TIN is provided with this submission.

1    **ENCLOSURE (5): IRS FORM W-4 SUBMITTED UNDER UNLAWFUL DURESS**

2    This enclosure is provided ONLY in the event that you, the recipient illegally either threaten to fire or not hire me for failure to  
3    provide IRS Form W-4. Section 4 establishes why it is submitted under duress.

1    **ENCLOSURE (6): STATE TAX WITHHOLDING FORMS**

2    Contains any relating state tax withholding or reporting forms.

## 25.6 **FORM 6: Payroll Withholding Form Attachment (Short version)**

This form is a short version of FORM 8, and is for employers who have a short attention span, do not have the patience to read FORM 8, are unwilling to sign for receipt of FORM 8, and who have basically told their new hires or existing employees:

*“Give me a W-4, sign it, don’t modify it, don’t attach anything to clarify or define anything on it, or go hit the street. I have very little patience for tax protesters like you. All I want is an ‘employee’ who looks like all the other employees. This workplace is for my convenience and entertainment, and you’re just a serf, so sit down and SHUT UP, boy.”*

Basically, these employers are selfish, ignorant, refuse to be educated or to contradict the overwhelming evidence that contradicts all the stupid presumptions they are making. They simply refuse to listen and don’t give a damn about their employees. Why would anyone want to work for someone like this? You’re just a number. I’d tell them to take a hike!

The form includes a place for your signature but not that of the process server because there isn’t room for it. However, you should attach the “Certificate/Proof/Affidavit of Service” form as proof that you sent it, which you can download for free.

<p><u>Certificate/Proof/Affidavit of Service</u>, Form #01.002 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
--

Make sure you precisely list everything that was sent to the employer on the form, including the number of pages, and the document or form name. Keep the original of the completed Affidavit form and include a copy with the document. Send the document via certified postal mail to your employer. DO NOT hand it to him/her in person, because they may use it as a basis to terminate you or not hire you, and you want to have legally admissible evidence of the reasons why you were terminated. Usually, when employers fire or refuse to hire you, they will notify you immediately after they get your withholding form. When you have legal proof of the date you sent the form to them, then you have a basis for an employment discrimination lawsuit.

# ***PAYROLL WITHHOLDING FORM-SHORT***

## ***FORM INSTRUCTIONS***

Last revised: 6-24-2007

Source: <http://sedm.org>

### **1. PURPOSE OF THIS FORM**

- 1.1. This form is for use by persons who do not want to participate in the federal income tax, which is voluntary for “nontaxpayers”, but not for “taxpayers”. In other words, they don’t choose to volunteer to become “taxpayers” and have the I.R.C. enforced against them.
- 1.2. This form is intended to be provided to private employers by private employees.
- 1.3. This form is derived from the *Federal and State Tax Withholding Options for Private Employers* book at the address below. It is found within that book as FORM 9 in section 26.9.

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

### **2. PREPARATION INSTRUCTIONS:**

- 2.1. If you haven’t already, read our article on *Techniques for Building a Good Administrative Record* at:  
<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.
- 2.2. Fill in the name of the employer and employee at the beginning.
- 2.3. Sign this form.
- 2.4. At the end of the associated employment agreement, write:

*“Not valid without attached signed and dated Payroll Withholding Form-Short.”*

- 2.5. Submit a copy to private employer. Keep the original for your records.

### **3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *Federal and State Tax Withholding Options for Private Employers*, Form #09.003  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Non-Resident Non-Person Position*, Form #05.020.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called “taxpayers”.  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 3.5. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>

**Attachment(s): (initial all that apply)**

- a.        IRS Form W-4  
b.        IRS Form W-8/W-8BEN  
c.        State withholding form number:                                  State name:                                   
d.        Form SSN: Citizen's Assertion of Legal right to Withhold SSN
- 

**WITHHOLDING FORM ATTACHMENT:**

The purpose of this form is to briefly clarify the significance and meaning of the attached W-4 "Withholding Allowance Certificate". The following terms and conditions apply to the attached form W-4 as prescribed and voluntarily declared by the submitter:

1. Employee does not want to be forced to obtain or use a Social Security Number. Employer insists that employee disclose or provide a number for use in tax withholding and that if he doesn't, then he/she either won't get the job or can't keep the job he/she already has. 42 U.S.C. §408 makes it a felony to compel the involuntary disclosure or use of SSNs, but employee is willing to forego the criminal aspects of this problem if employer will give him a job. He is hungry and has become the laughing stock of his family because he is unemployed. However, he won't forego making sure that the full story is told in the withholding forms he submits.
2. Employee asserts that he is a "national" or its equivalent under 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. He also claims that he is a "Citizen" within the meaning of the United States Constitution. He is not, however, a statutory "U.S. citizen" under 8 U.S.C. §1401 or under any federal law. The term "U.S." or "United States" as used in federal law does not have the same meaning as "United States" as used in the Constitution. Employee has observed that the employer simply refuses to recognize or be educated about the two types of citizens recognized in federal law and under the Law of Nations, and insists on "assuming" that employee is a federal citizen under 8 U.S.C. §1401, even though employee knows this isn't true.
3. Employee asserts that he is classified as a "nonresident alien" under the Internal Revenue Code. A "nonresident alien" is defined in 26 U.S.C. §7701(b)(1)(B) as a person who is "*neither a citizen of the United States nor a resident of the United States*". "Nonresident aliens" and "aliens" are mutually exclusive classes under the Internal Revenue Code. An "alien" is defined in federal law at 26 CFR §1.1441-1(c)(3)(i) as a person who is "*not a citizen or a national of the United States*". Employee asserts that he is NOT an "alien", and that being a "nonresident alien" doesn't mean he isn't a "U.S. citizen" under the Constitution.
4. Employee says that the SSN is the wrong number to put on an IRS tax form, because the only type of number that the IRS can require is a Taxpayer Identification Number (TIN) under 26 U.S.C. §6109(b) and 26 CFR §301.6109-1(b). TINs can only be issued to aliens, as per 26 CFR §301.6109-1(d)(3), and employee is not an "alien".
5. Employee asserts that even though the withholding form asks for an SSN, the Internal Revenue Code doesn't require or authorize him to put that number on an IRS form. The IRS' own Internal Revenue Manual also says in section 4.10.7.2.8 that you can't trust IRS forms or publications, so there is no basis to believe that what the IRS is really asking for is an SSN in the context of any tax form.
6. The employer has also told the employee that he will not be able to either get the job as a new hire or keep the one he already has with the company unless he signs a W-4 "Withholding Allowance Certificate" and provides a Social Security Number (SSN) on the form.
7. Employee believes that the W-4 form is the WRONG withholding form and does not want to submit that form. His involuntary submission of the W-4 form to the employer does not constitute consent or agreement with the employer's position. Employee asserts that the correct form for him/her is that of the W-8BEN, because he/she is a "nonresident alien". Employer refuses to accept the W-8BEN form, but can't justify using statutes and regulations why it is not the correct form and is operating entirely on uninformed and false presumption. The W-8BEN form, however, remains the only withholding form that employee can submit voluntarily and without knowingly committing involuntary perjury or fraud.
8. Employee is therefore caught between a figurative rock and a hard place: Willfully commit perjury under penalty of perjury by submitting the wrong W-4 withholding form and indicating a false TIN on it, or starving to death and being the laughing stock of his family because he is unemployable.
9. Employee does not want to withhold income taxes from his pay. In order to not withhold using the W-4 he is compelled to use, the form says that you have to write "Exempt", but employee knows he is not exempt and instead is simply a "nonresident alien" and a "nontaxpayer" who is outside the jurisdiction of the Internal Revenue Code, and has no income "effectively connected with a trade or business in the United States". No matter what he does with the W-4 form, employee thinks it is going to be willful fraud under duress. Employee would like to use a word other than "Exempt" on block (7) of the W-4 in order to stop withholding, such as "nontaxpayer", but employer says that employee won't get the job or hold the one he has if he doesn't use that word in order to stop withholding. If employee willfully commits involuntary fraud on the W-4 in response to duress by employer by writing "Exempt" on the W-4 form, then he knows that the form will be sent into the IRS, and the IRS will eventually attempt to illegally penalize him with a \$500 fine., and he doesn't want to be illegally penalized (in violation of 26 U.S.C. §6671(b)) for simply trying to comply under duress to the employer's unreasonable, and unlawful demands.
10. Employee therefore has to commit involuntary perjury using a W-4 form in order to simply work and eat and responsibly support himself, and this is deplorable. What is even more deplorable is that the IRS refuses to intervene in this undoubtedly common situation and explain to employers that employee is correct. It could do this by clarifying the facts in an IRS publication or by advising people with the truth on its 800 number, but it choose not to do either. The reason IRS won't admit the truth and side with the employee is because it would reduce their revenues. Their silence has been procured with extorted loot. The love of money is the root of all evil.
11. IRS is put on notice by this attachment that if a form W-8BEN is also attached, then it "trumps" or nullifies the W-4 information. Employer is instructed that if he sends in the W-4 because it says "Exempt", then he also must send in everything else that is attached, to include this statement and the W-8BEN, in order to ensure that the IRS does not attempt to illegally penalize employee for submitting a form that he knows is fraudulent because under duress.
12. All the information on this form and the attached withholding forms is considered copyrighted and may not be entered into any government computer system, nor shared with any third party, but must stay in the paper form it was submitted in. Failure to observe this copyright shall subject the government to a liability of \$1 Million plus the value of any tax assessments that are made based on it.
13. Additional information included in this attachment is found at the following address on the web, and the reader should carefully read all of it, or he will get the wrong perception of what the W-4 means that is attached.

<http://famguardian.org/TaxFreedom/Forms/Employers/WithhAttachment.htm>



Employee signature:_____	Date:_____
Employee name:_____	Employee
position:_____	
Employer name:_____	

## 25.7 **FORM 7: Attachment to Consultant/Independent Contractor agreement**

This form is for Businesses who have a short attention span, who are hiring an independent Contractor to do some work, are not withholding taxes on the earnings of the contractor, and who want to properly reflect the status of the contractor in their records and their IRS information reporting:

The form includes a place for your signature but not that of the process server because there isn't room for it. However, you should attach the "Certificate/Proof/Affidavit of Service" form as proof that you sent it, which you can download for free.

Certificate/Proof/Affidavit of Service, Form #01.002

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

Make sure you precisely list everything that was sent to the employer on the Certificate/Proof/Affidavit of Service, including the number of pages and the document or form name. Keep the original of the completed Affidavit form and include a copy with the document. Send the document via certified postal mail to your employer. DO NOT hand it to him/her in person, because they may use it as a basis to terminate you or not hire you, and you want to have legally admissible evidence of the reasons why you were terminated. Usually, when employers fire or refuse to hire you, they will notify you *immediately* after they get your withholding form. When you have legal proof of the date you sent the form to them, then you have a basis for an employment discrimination lawsuit. If you would like to know more about fighting employment discrimination, please refer to the following page on our website:

<http://famguardian.org/Subjects/Discrimination/discrimination.htm>

**Attachment(s): (initial all that apply)**

a. \_\_\_\_\_ Independent Contractor/Consultant Agreement.

**CONTRACTOR AGREEMENT ATTACHMENT:**

The purpose of this form is to briefly clarify the tax consequences of the Contract being instituted between Contractor and Client. The following terms and conditions apply, as mutually stipulated by Contractor and his/her Client:

1. This agreement is undertaken in good faith to document aspects of the Contract that Client has not to date documented relating to state and federal withholding requirements and disclosure of Social Security Numbers. Good faith business dealings demand that all aspects of the arrangements between Client and Contractor be fully and completely documented and disclosed in writing.
2. Contractor does not want to be forced to obtain or use a Social Security Number. He says it violates his Fifth Amendment rights to be required to do so, and that at least in the context of tax reporting, Client is acting as a voluntary, uncompensated agent of the federal government and therefore must respect his constitutional rights. Client insists that Contractor disclose or provide a number for use in tax withholding and/or reporting and that if he doesn't, then he/she either won't get the Contract or can't keep the Contract he/she already has.
3. 42 U.S.C. §408 makes it a felony to compel the involuntary disclosure or use of SSNs, but Contractor is willing to indemnify Client against the criminal aspects of this problem if Client will give him a Contract. Contractor would like to seek a permanent and enduring business relationship but do so without duress, undue influence, or compulsion against either party to the Contract in regards to use of Social Security Numbers, "tax" withholding, or tax reporting. The only way to ensure that no duress is applied is for the IRS to demonstrate "liability" and "legal duty" for taxes of Contractor by producing a statute and implementing regulation, and to do so in an affidavit signed under penalty of perjury. Absent such proof of legal liability, there is no other adequate way to guarantee a liability or the need to report or withhold.
4. Contractor declares that he is a "national" or its equivalent under 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452. He also declares that he is a "citizen of the United States" under Section 1 of the Fourteenth Amendment. As such, he is a "U.S. citizen", where the term "U.S." in that case means the collective states of the Union mentioned in the Constitution of the United States. He is not, however, a "U.S. citizen" under 8 U.S.C. 1401 or under any federal law. The term "U.S." or "United States" as used in federal law does not have the same meaning as "United States" as used in the Constitution.
5. Contractor declares that he is classified as a "nonresident alien" under the Internal Revenue Code. A "nonresident alien" is defined in 26 U.S.C. §7701(b)(1)(B) as a person who is "*neither a citizen of the United States nor a resident of the United States*". "Nonresident aliens" and "aliens" are mutually exclusive classes under the Internal Revenue Code. An "alien" is defined in federal law at 26 CFR §1.1441-1(c)(3)(i) as a person who is "*not a citizen or a national of the United States*". Contractor asserts that he is NOT an "alien", and that being a "nonresident alien" doesn't mean he isn't a "U.S. citizen" under the Constitution.
6. Contractor declares that an SSN is the wrong number to put on an IRS tax form, because the only type of number that the IRS can require is a Taxpayer Identification Number (TIN) under 26 U.S.C. §6109(b) and 26 CFR §301.6109-1(b). TINs can only be issued to aliens, as per 26 CFR §301.6109-1(d)(3), and Contractor is not an "alien". "nonresident aliens" are not the same as "aliens", both of which are defined in 26 CFR §1.1441-1(c)(3).
7. Contractor asserts that even though the withholding forms ask for an SSN, the Internal Revenue Code doesn't require or authorize him to put that number on an IRS form. The IRS' own Internal Revenue Manual also says in section 4.10.7.2.8 that you can't trust IRS forms or publications, so there is no basis to believe that what the IRS is really asking for is an SSN in the context of any tax form.
8. Contractor has been corresponding with the IRS for years asking them to produce a law that makes him "liable" to pay or withhold federal income taxes under Subtitle A of the Internal Revenue Code and has been extensively studying the issue and found no law that requires him to pay or withhold, and therefore had a good faith belief that he is a "nontaxpayer" and a person not liable for federal income taxes under subtitle A of the Internal Revenue Code.
9. Client has also told the Contractor that he will not be able to either get the Contract or keep the one he already has with the company unless he involuntarily and under duress discloses a Social Security Number (SSN). Therefore, should disclosure of such a number be made, it is certain that it may not be relied upon to be accurate and definitely will not be the number owned by Contractor. Any information provided regarding identifying numbers is guaranteed to be no more accurate than the form it will eventually be printed on, which is the 1099. According to the IRS' own Internal Revenue Manual:

*"IRS Publications [and by implication, all of the information they contain, including that added by Contractor], 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." [IRM, 4.10.7.2.8 (05-14-1999)]*

The Fourteenth Amendment to the Constitution of the United States guarantees everyone "equal protection of the laws". Since the IRS is not held accountable under law for any of its forms or their content, then Contractor absolutely refuses to be held any more accountable for the information he adds to such untrustworthy forms. Attaching this agreement to every 1099 provided is his way to ensure that the IRS is also put on notice of the existence of such constructive fraud and duress. The untrustworthy number provided for use in 1099 reporting as provided under duress by Contractor is as follows:

*Number (Not a TIN and Not MY SSN): \_\_\_\_\_*

10. Contractor does not want to withhold federal taxes of any kind from his pay or participate in federal or state income taxation, because as a "nonresident alien" with no income "effectively connected with a trade or business in the United States", he is not the proper subject of Internal Revenue Code and has no "taxable" sources of "income" under 26 CFR §1.861-8(f)(1).
11. Contractor therefore has to commit involuntary perjury in submitting a number to Client which he knows is not a TIN, and which is not authorized by law to be used as a TIN by the IRS in order to simply work and eat and responsibly support himself, and he believes this is immoral, injurious, violates the Fifth Amendment, and prejudices his rights. What is even more deplorable is that the IRS refuses to intervene in this undoubtedly common situation and explain to Clients that Contractor is correct. It could do this by clarifying the facts in an IRS publication or by advising people

with the truth on its 800 number, but it chooses not to do either. The reason IRS won't admit the truth and side with the Contractor is because it would reduce their revenues from illegal extortion. Their silence has been procured with extorted loot. The love of money is the root of all evil.

12. All the information on this form and the attached withholding forms is considered copyrighted and may not be entered into any government computer system, nor shared with any third party, but must stay in the paper form it was submitted in. Failure to observe this copyright shall subject the government to a liability of \$1 Million plus the value of any tax assessments that are made based on it.
13. Parties agree that no 1099 forms will be filed with the IRS relating to this business relationship unless and until a regulation is provided in a signed affidavit provided by the IRS demonstrating that the earnings are derived from a taxable source under the regulations at 26 CFR §1.861-8(f)(1), and that the specific source in that regulation is identified in writing under penalty of perjury.
14. Client is willing to stipulate to the following given this unique situation in order to minimize the illegal duress imposed by the IRS upon Contractor:
  - 14.1. A 1099 form will not be provided to the IRS for Contractor related to this business relationship.
  - 14.2. Contractor has delegated authority to correct any "income" erroneously reported by Client on a 1099 form using an IRS form 4852, and agrees that these corrected forms shall take precedence over anything provided by Client, as far as IRS is concerned.
  - 14.3. If the IRS contacts Client about the earnings of Contractor, Client will contact Contractor and inform him of the contact, and Contractor will then contact IRS and resolve the problem to his satisfaction.
15. If 1099 forms either in paper or reported electronically are used by Client in reporting Contractor information, against the wishes of Contractor, then:
  - 15.1. All information about Contractor will be provided ONLY in paper form. No information about Contractor will be provided ELECTRONICALLY to any government entity. The reason is because doing otherwise would violate the copyright on this information.
  - 15.2. This agreement will be attached in its entirety to the PAPER ONLY 1099 provided to the government entity. The 1099 form shall indicate in a conspicuous place "Not valid without the two page attachment signed by Contractor and/or Client".
  - 15.3. No number or address shall be reported on 1099 forms for Contractor.
  - 15.4. The PAPER 1099 form will NOT contain either the number, the address, or the full name of Contractor.
16. In consideration of the benefits of this agreement, Contractor agrees to indemnify and hold harmless Client in all respects provided that the terms of this agreement are adhered to completely and conscientiously. Contractor therefore agrees to:
  - 16.1. Not involve himself in litigation against Client relating to the proper implementation of this agreement.
  - 16.2. Pay any penalties wrongfully and illegally assessed by the IRS or state taxing authorities which might be associated with implementing this agreement.
  - 16.3. Pay all his own legal fees, if any, that might be associated with dealing with the IRS and state taxing authorities.
  - 16.4. Make any changes to this agreement required to satisfy the needs of Client, but also to document the changes requested in this agreement.
17. Should the corporate counsel, financial officer, or payroll agent of Client have any questions or issues with the legal findings contained in this Contractor Agreement Attachment, then Contractor simply requests that they clarify their position *in writing* by sending a completed version of the following document to Contractor with a signature indicating that it is true and correct to the best of their knowledge. The rebuttal to the below document may will be used to identify precisely where the parties disagree and to quickly converge on the truth surrounding the legal issues discussed herein:

Test for Federal Tax Professionals

<http://sedm.org/Forms/Discovery/TestForFedTaxProfessionals.pdf>

Contractor declares that the foregoing facts are true, correct, and complete to the best of his knowledge and ability, from without the "United States" under the laws of the United States of America, in accordance with 28 U.S.C. §1746(1). Client hereby acknowledges receipt of this writing and agrees to abide by his part of the bargain as best he can.

Contractor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Contractor name: \_\_\_\_\_ Contractor position: \_\_\_\_\_

Client name: \_\_\_\_\_ Client signature: \_\_\_\_\_ Date: \_\_\_\_\_

## 25.8 **FORM 8: Tax Form Attachment**

This form is for use by those who are forced to fill out and submit any kind of standard IRS or government form by a private employer or financial institution. It has the affect of:

1. Clearly documenting your citizenship, domicile, and tax status so that it cannot be misconstrued to make you into a person domiciled on federal territory or a federal franchisee.
2. Nullifying the prejudices associated with the “words of art” found on most government forms.
3. Reserving your rights and sovereign status.
4. Making any information submitted unreliable and unusable for tax collection or reporting purposes.
5. Creating a franchise/license that forces all those using the information to suffer legal liabilities for using the information to compel you into participating into any government franchise, such as the “trade or business” franchise.
6. Limits your delegated authority so that it does not include signing up for any federal franchise.

To use this form, simply write somewhere in big letters the following on the standard IRS Form:

*“Not valid without attached and signed Tax Form Attachment, Form #04.201 ”*

You can also find the latest copy of this form below:

<p><u><i>Tax Form Attachment</i></u>, Form #04.201 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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## 25.9 **FORM 9: Substitute IRS Form W-9**

This form is provided for those workers who are coerced by bigoted and ignorant employers into submitting a federal identifying number that no federal law requires or can require them to have. It is to be submitted instead of the original IRS Form. The standard IRS Form W-9 is prejudicial, because it forces the submitter to testify under penalty of perjury that they are “U.S. Persons”, which we showed earlier in section 19.11.3 is simply NOT true. It’s hazardous to be committing perjury on a government form while under duress by an ignorant employer and then signing it under penalty of perjury. The substitute form provided in this section:

1. Contains a copyright notice that ensures that information provided on the form may not be disclosed to the government or used for tax withholding purposes.
2. Doubles as a “notice of default” because it forces ignorant employers to rebut the evidence of their wrongdoing or be estopped from challenging the evidence in future litigation.
3. Eliminates “plausible deniability” of private employers by informing them that they are acting illegally.
4. Requires a written, not verbal response, thereby ensuring that private workers have evidence they can use in court to prove that their rights were violated.

Private workers are cautioned that private employers who are in receipt of this form may react by terminating the private employee as a risk avoidance measure. This, however, amounts to employment discrimination which is an actionable tort. Consequently, it is best to provide this form via mail via either “Certified mail” with return receipt requested or to have a person who is not a relative complete a “Certificate of Service” and mail it for you. You can find an example “Certificate of Service” at:

<p><i>Certificate/Proof/Affidavit of Service</i>, Form #01.002 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
--

The purpose of using the above techniques to produce court-admissible evidence that will prove very useful if workers attempt litigation against employers who engage in such openly illegal activity.

## Request for Nontaxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other <input type="checkbox"/> Exempt from backup withholding	
Dwelling Location (number, street, and apt. or suite no.)	Requester's name and address (optional)
City and State	
List account number(s) here (optional)	

### Part I Nontaxpayer Identification Number (NTIN)

Enter your NTIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a NTIN** on page 2.

**Note:** If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Nontaxpayer Identifying Number								
or								
Employer identification number								

### Part II Certification

I declare under penalty of perjury under the laws of the United States of America 28 U.S.C. §1746(1) that the foregoing is true and correct.

- If a number was provided on this form, it was provided under duress and its accuracy cannot be guaranteed in the presence of duress.
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
- I am NOT a "U.S. person" under 26 USC 7701(a)(30) but instead am a "nonresident alien" not engaged in a "trade or business".
- I am submitting this form ONLY because the recipient has demanded it and the IRS has not provided any form for those who do not have or need or want a federal identifying number because they are a "nonresident alien" occupying areas outside of exclusive federal jurisdiction.
- The appropriate form to submit is an IRS form W-8BEN, but the recipient would not accept this form and has threatened me with either termination or denial of a Constitutionally protected right if I do not submit a form which I know to be untrue and sign it under penalty of perjury. They have done so under the "color of law" as a voluntary alleged "agent" of the federal government, but have also refused to discuss or demonstrate or respect the lawful limits upon their authority to do so. This results in an actionable tort, since it was done in willful defiance of what submitter alleges but is being prevented from proving is a legal duty, in what appears to be obstruction of justice.
- That the recipient of this form is without lawful authority to interfere with my First Amendment right to communicate with my government as I see fit and NOT according to requirements that it cannot demonstrate using positive law and corresponding implementing regulations.
- If the recipient takes issue with the content of this form, then he/she shall do so ONLY in a signed writing under penalty of perjury, just as this form is submitted. No verbal responses or "blind siding" will be allowed. All demands must be accompanied by the statute AND implementing regulation published in the Federal Register which authorizes such a demand. Making any "presumptions" is a violation of due process of law and a deprivation of Constitutional rights to life, liberty, and property.
- The content of this form are copyrighted and a trade secret. NO PART of the information contained herein may be disclosed to any government agency or third party. Failure to observe this restriction shall result in a personal liability of \$100,000 for each occurrence, plus whatever additional liabilities result for misenforcement and misapplication of the Internal Revenue Code against the innocent party who is the compelled submitter.
- It amounts to "compelled association" in violation of the First Amendment to the Constitution to be forced to declare that I am either a "U.S. Person" or a "taxpayer" when I do not consent to be and when I can prove with overwhelming evidence that this is simply NOT the case.
- The recipient of this form is encouraged to rebut the court admissible evidence upon which it is based in good faith, which can be found at: <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>. Failure to rebut within ten days of the date on this form shall constitute an "estoppel in pais" and a "nihil dicit judgment" against the recipient for all factual matters addressed by the evidence.
- On the subject of duress, the American Jurisprudence legal encyclopedia 2d has the following enlightening things to say:  
"An agreement obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. However, duress in the form of physical compulsion, in which the party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void." (American Jurisprudence 2d, Duress, Section 21)

Sign Here	Signature ►	Without Prejudice UCC 1-207	Date ►
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## **25.10 FORM 10: New Hire Paperwork Attachment**

This section provides a form that people can use to attach to their new-hire paperwork AFTER they have received a job offer and before they begin work in order to specify their wishes relating to tax withholding. It should not be used for any other purpose. Details on how to use this form are covered earlier in section 22 earlier. It is based on practical experience from several of our readers, and is carefully optimized to remove all excuses a dishonest company might try to use to terminate or not hire you after they find out your wishes regarding withholding. Attached to this paperwork, you should include whatever withholding form works best for you from the preceding sections 25.1 through 25.7. We recommend that workers send this form to their companies with a Certificate of Service, so they have legally admissible evidence of all correspondence that can be used in case litigation becomes necessary for employment discrimination. The Certificate of Service can be found at:

*Certificate/Proof/Affidavit of Service*, Form #01.002  
<http://sedm.org/Forms/FormIndex.htm>

Use of the above form is discussed below, under item 3.1: Proof of service by Mail:

<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>



# NEW HIRE PAPERWORK ATTACHMENT

## FORM INSTRUCTIONS

Last revised: 7-17-2016

Source: <http://sedm.org>

### 1. PURPOSE OF THIS FORM

- 1.1. This form is for use by people who do not want to participate in the federal income tax, which is voluntary. Those not choosing to participate are legally called “nontaxpayers” and “non-resident non-persons”. Those who choose to participate are legally called “taxpayers”. AFTER you volunteer to BECOME a “taxpayer”, the income tax is no longer voluntary and becomes enforceable. In other words, “nontaxpayers” don’t choose to volunteer to become “taxpayers” and have the I.R.C. enforced against them due to their free choice NOT to be engaged in regulated activities and franchises enumerated by Congress within the I.R.C.
- 1.2. This form is intended to be provided to private companies by private workers in connection with the paperwork they fill out when being hired.
- 1.3. This form is written to be the least confrontational possible so as not to jeopardize a new job offer or cause a person to be fired who has already been hired but who has chosen to change their withholding.

### 2. PREPARATION INSTRUCTIONS:

- 2.1. This form can be filled out electronically. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse. You can download the free Acrobat reader at: <http://get.adobe.com/reader/>
- 2.2. If you haven’t already, read our article below, which will show you how to develop a good administrative record that will immunize you from criminal prosecution or further illegal tax enforcement activity:  

*Techniques for Building a Good Administrative Record*, Form #07.003  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/Forms/07-RespLetters/1-Guidance/AdminRecord/AdminRecord.htm>
- 2.3. Fill in the name and address of the private company and private worker at the beginning of the letter and in Enclosure (8).
- 2.4. Sign the letter in blue ink.
- 2.5. At the end of the associated employment agreement, write:

*“Not valid without attached Tax Withholding and Reporting Status Declaration and Request”*

- 2.6. Complete Amended IRS form W-8BEN prepared per the instructions below and attach after the cover page for Enclosure 1.

*About IRS Form W-8BEN*, Form #04.202

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

DIRECT LINK: <http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/>

- 2.7. Submit a copy to private employer or business associate. Keep the original for your records. You may also wish to provide it as a FedEx instead of handing it to them personally, in order to build a good trail of evidence if litigation later becomes necessary. The following form is useful for that purpose:

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

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

DIRECT LINK: <http://sedm.org/Forms/01-General/CertificateOfSvc.zip>

### 3. CONTINGENCIES AND SITUATIONAL RESOURCES

- 3.1. If the company you are submitting your withholding paperwork to falsely believes that the IRS has the authority to direct you the submitter what to put on a form or to disregard what you give to the company, the Courts say NO ONE should rely on anything the IRS says or prints as proven in the following:

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

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

- 3.2. If anyone tries to compel you to provide or use or apply for a government identifying number, remember that only those lawfully occupying a public office in the U.S. government and therefore engaged in a “trade or business”, as indicated in the following. It is a CRIME to compel those who are non-resident non-persons not engaged in the “trade or business” franchise to use government numbers:

*About SSNs and TINs on Government Forms and Correspondence*, Form #05.012, Section 9

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

- 3.3. If the company asks you to submit an SSN/TIN for E-Verify, please consult:

*About E-Verify*, Form #04.107

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

DIRECT LINK: <http://sedm.org/Forms/04-Tax/1-Procedure/E-Verify/E-Verify.htm>

- 3.4. For those illegally compelled to provide or use government numbers, we recommend attaching the following to all withholding paperwork and writing “Not valid, false, and fraudulent without this attachment” on the main withholding forms.

*Why It Is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205

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

DIRECT LINK: <http://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>

- 3.5. If the company asks you to complete a companion I-9, please use:

*I-9 Form Amended*, Form #06.028

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

DIRECT LINK: <http://sedm.org/Forms/06-AvoidingFranch/i-9Amended.pdf>

- 3.6. If you are confused about the content of this form, we strongly suggest reading the following several times if necessary so that you can quickly and confidently answer any questions the recipient of this form might have:

*Non-Resident Non-Person Position*, Form #05.020

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

- 3.7. If the recipient of this form is confused about citizenship and doesn’t understand how an American could be an “alien” under the I.R.C., please refer them to:

- 3.7.1. *W-8 Attachment: Citizenship*, Form #04.219 –succinctly educates recipients of W-8 forms about the various citizenship options and how they relate to statuses under the Internal Revenue Code. Helps eliminate the confusion in context between STATUTORY and CONSTITUTIONAL citizenship.

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

- 3.7.2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006, Sections 2 through 4

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

- 3.8. If you are asked to update this form at the end of the three year expiration of the IRS Form W-8, please use:

*W-8 Update/Backup Withholding Threat Response*, Form #04.221

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

- 3.9. For several more resources relating to various situations you might find yourself in explaining or defending this document, please see:

*Situational References*, Form #07.001

DIRECT LINK: <http://sedm.org/LibertyU/SituationalRefs.htm>

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

#### 4. **RESOURCES FOR FURTHER STUDY:**

- 4.1. *Non-Resident Non-Person Position*, Form #05.020.

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

- 4.2. *W-8 Update/Backup Withholding Treat Response*, Form #04.221- responds to a request from a business or financial institution to update an existing IRS form W-8 after the end of the three year expiration date

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

- 4.3. *W-8 Attachment: Citizenship*, Form #04.219 –succinctly educates recipients of W-8 forms about the various citizenship options and how they relate to statuses under the Internal Revenue Code. Helps eliminate the confusion in context between STATUTORY and CONSTITUTIONAL citizenship.

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

- 4.4. *Income Tax Withholding and Reporting Course*, Form #12.004-brief overview of income tax withholding and reporting requirements for busy professionals

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

- 4.5. *Federal and State Tax Withholding Options for Private Employers*, Form #09.003

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

- 4.6. *The “Trade or Business” Scam*, Form #05.001-proves that the income tax is an excise tax upon “public officers” within the U.S. government.

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

- 4.7. Federal Enforcement Authority Within States of the Union, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code (income taxes).  
<http://sedm.org/Forms/FormIndex.htm>
- 4.8. "Taxpayer" v. "Nontaxpayer": Which One are You?. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent voluntarily. Those who are parties to the agreement are called "taxpayers" as defined by Congress at 26 U.S.C. §7701(a)(14).  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 4.9. Who are "taxpayers" and who needs a "Taxpayer Identification Number", Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 4.10. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>

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Registered/Certified Mail #:

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Subject: Tax Withholding and Reporting Status Declaration and Request

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Dear \_\_\_\_\_, and to whom else it may concern:

### **1 Introduction**

I am providing this information to explain my withholding and reporting status because as you will see, my circumstances are different from what you likely deal with or because the various tax forms you provided do not permit a way to truthfully and accurately describe or document my lawful status. If I used the standard forms normally used, then I would have to commit perjury because they do not accurately reflect my status. I desire to be compliant with all applicable law and to ACCURATELY and COMPLETELY describe my civil status in relation to the national government on all forms I submit and all paperwork you produce relating to me. My tax status and withholding and reporting requirements are summarized below:

1. My tax status:
  - 1.1. I am an American National domiciled outside of the statutory “United States” defined within 26 U.S.C. §7701(a)(9) and (a)(10).
  - 1.2. I am a “transient foreigner” and “nonresident” because I was born or naturalized in a constitutional state but do not have a domicile on federal territory within the exclusively jurisdiction of Congress.
  - 1.3. I am a “non-resident non-person” per 8 U.S.C. §1101(a)(21) and a “national” of the United States OF AMERICA.
  - 1.4. I am not a statutory “alien” per 26 U.S.C. §7701(b)(1)(A).
  - 1.5. I am not a statutory “nonresident alien” per 26 U.S.C. §7701(b)(1)(B) or 26 C.F.R. §1.6012-1(b) because I am not an alien. Rather, I am a statutory “non-resident non-person” as described in:

- 1.6. I am not engaged in the “trade or business” franchise, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.
- 1.7. My estate is a “foreign estate” pursuant to 26 U.S.C. §7701(a)(31).
- 1.8. *I make no elections* pursuant to 26 U.S.C. §6013(g) or (h), **to be treated as a U.S. resident or a resident alien** for tax purposes. See very top of Form W-8BEN, Enclosure 1, under “**Do not use this form for:**”, for clarifications for use.
- 1.9. For the purpose of the Internal Revenue Code, I am not the “taxpayer” described in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
- 1.10. I am not the “individual” defined in 26 C.F.R. §1.1441-1(c)(3), 5 U.S.C. §552a(a)(2) or any other federal statute. I cannot have a civil status in a legislatively but not constitutionally foreign jurisdiction that I am not domiciled within.
- 1.11. I am not a statutory “employee” per 5 U.S.C. §2105 and I do not seek any government “benefits” or “privileges” that might cause me to be treated AS IF I am. Such benefits include Social Security, Medicare, Obamacare, etc.
2. **Tax liability:** I am not liable.
  - 2.1. I am not engaged in “personal services” because not within the “United States” and working for a non-resident company, foreign corporation, or private employer.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > *Sec. 864*  
[Sec. 864](#) - Definitions and special rules

(b) [Trade or business within the United States](#)

For purposes of [this part \[part I\]](#), [part II](#), and [chapter 3](#), the term “trade or business within the United States” includes the performance of [personal services](#) within the United States at any time within the taxable year, but **does** not include -

**(1) Performance of personal services for foreign employer**

The performance of [personal services](#) -

(A) for a [nonresident alien](#) individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

- 2.2. 26 C.F.R. §1.6012-1(b) identifies “nonresident alien” individuals who are engaged in a “trade or business” franchise (federal public office) as having a requirement to file a return on Form 1040-NR.
- 2.3. A “nonresident alien” must accrue income from a specific source or activity outlined by Congress in the Internal Revenue (I.R.C.) in order to have a requirement to file a return, and that source or activity is the effective conduct in a “trade or business” *within* the United States.
- 2.4. No “income” pursuant to 26 U.S.C. §643(b).
- 2.5. No “gross income” pursuant to 26 U.S.C. §871(b)(2).
- 2.6. No “taxable income” pursuant to:
  - 2.6.1. [26 U.S.C. §864](#)(b)(1)(A).
  - 2.6.2. [26 U.S.C. §861](#)(a)(3)(C)(i).
  - 2.6.3. [26 U.S.C. §3401](#)(a)(6).
  - 2.6.4. [26 U.S.C. §1402](#)(b).
  - 2.6.5. [26 U.S.C. §871](#)(b)(1).
3. **Withholding requirements:** No withholding required.
  - 3.1. Withholding is only required for payments originating within the “United States” as required by 26 U.S.C. §871.
  - 3.2. [26 U.S.C. §3401](#)(a)(6) indicates that no withholding is required in my case:

[TITLE 26](#) > [Subtitle C](#) > [CHAPTER 24](#) > § 3401  
[§ 3401. Definitions](#)

(a) For the purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee [an elected or appointed public official] to his employer...**except that such term shall not include remuneration for:**

[...]

**(6) such services, performed by a nonresident alien individual.**

- 3.3. 26 C.F.R. §31.3401(a)(6)-1(b) indicates that no withholding is required in my case. The statute below relates to “employment taxes”, but I do not consent to work for a STATUTORY “employer”, public office, or instrumentality of the national government who would be subject to the statute below:

Title 26

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Subpart E—Collection of Income Tax at Source

§ 31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

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

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

- 3.4. Withholding only required if I am in receipt of earnings originating from within the STATUTORY “United States”. I am not in the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). See 26 C.F.R. §1.872-2(f).
- 3.5. You are not within the STATUTORY “United States” within the meaning of the Internal Revenue Code, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) to mean the District of Columbia and federal territory. Nowhere within Subtitle A (income tax) are the states of the Union or the CONSTITUTIONAL “United States” implicated. Therefore, per the rules of statutory construction and interpretation, they are purposefully excluded. Please provide a definition of “State” from the I.R.C. that expressly includes a state of the Union if you disagree:

*“It is no longer open to question that the general [federal] government [including its agents, the IRS], 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 to the internal affairs of the states, and emphatically not with regard to legislation.”*  
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

*“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time [including AFTER the passage of the Sixteenth Amendment] this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra.”*

[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]

4. Reporting requirements: No tax reporting required or allowed.
- 4.1. IRS Form W-2 may only indicate “wages” and that term does not include earnings not connected with a “trade or business” per 26 U.S.C. §3401(a)(11).
- 4.2. No reportable “wages” pursuant to 26 U.S.C. §3401(a)(11), 26 C.F.R. §31.3402(p)-1, and 26 C.F.R. §31.3401(a)-3(a).
- 4.3. Information returns such as IRS Form W-2, 1042-s, 1098, and 1099 may only be filed against persons engaged in a “trade or business” as required by 26 U.S.C. §6041(a) and I am not engaged in a “trade or business”.
- 4.4. Any information return reports filed would be knowingly false and subject to criminal liability pursuant to 26 U.S.C. §7206 and 7207 as well as civil liability pursuant to 26 U.S.C. §7434.
- 4.5. IRS Form 1042-s is the form most often suggested for use with respect to nonresident aliens. This form, like all other information returns, is not appropriate for use in my case, because once again, 26 U.S.C. §6041(a) as well as the form instructions themselves say this form may only be connected with a “trade or business” and I am not engaged in a public office within the government, and neither are you. If you believe otherwise, I invite you to rebut the exhaustive analysis of what a “trade or business” found below within 30 days or be found to agree:

The “Trade or Business” Scam, Form #05.001

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

5. Identifying numbers: None and I am not eligible for one.
- 5.1. I cannot lawfully request a number on Form SS-5, W-7, or W-9, or use a Taxpayer Identification Number. Taxpayer Identification Numbers may only lawfully be issued to “aliens” as defined in 26 U.S.C. §7701(b)(1)(A) and I am not an alien. All “individuals”, in fact, are statutory and not constitutional aliens per 26 C.F.R. §1.1441-1(c)(3).

Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205

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



- 5.2. I have no delegated authority from God to participate in the Social Security franchise and am forbidden by my religion to participate. Any indication in your records that someone with my name signed up is FALSE and FRAUDULENT and must be corrected immediately or the crimes indicated in the previous step are being committed and protected by you.

Social Security: Mark of the Beast, Form #11.407  
<http://sedm.org/Forms/FormIndex.htm>

- 5.3. Not eligible to participate in Social Security. See and rebut the following within 30 days or be found to agree:

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

## 2 How to Lawfully Handle My Withholding and Reporting

As a “non-resident non-person” with respect to the federal government jurisdiction, there are no tax forms that I can use to document my proper civil status. This is because the IRS refuses to even recognize that there are in fact and in deed people in the country and throughout the world who they have no jurisdiction over, but who must be left alone as a matter of justice:

*“Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests of others, and, as far as possible, hinders such interference on the part of others.” This virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right.*  
*[Readings on the History and System of Common Law, Second Edition, 1925, Roscoe Pound, p. 2]*

The closest status to what I have is “nonresident alien”, but I am not a statutory “nonresident alien”. In fact, I cannot lawfully have any civil status under the laws of Congress as a human being not domiciled or physically present on federal territory subject to the exclusive jurisdiction of Congress. I only use “nonresident alien” evidentiary documentation attached to this submission to show how the law and IRS treats “non-residents”. However, revenue laws and the laws of Congress generally impose NO DUTIES upon those who are statutory “non-resident non-persons”.

The attached completed IRS Form W-8BEN reflects my lawful status. As revealed in IRS publication 515, some of the legal purposes for the filing of Form W-8BEN are as follows:

1. To certify my “Nonresident” status. I modified it to reflect my “non-resident non-person” (foreign person) status for income tax purposes. The older Form W-8 permitted this but that form is no longer available.
2. To specify an not subject but not statutorily exempt from backup withholding and 1099 reporting:

*“Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting.”*  
*[IRS Publication 515, Enclosure 4]*

3. To claim the legal classification of “non-resident non-person”. A regulation for “nonresident aliens” that permits this is 26 C.F.R. §1.871-1(b)(1)(i), which is one who at *no* time during the taxable year received payments that were effectively connected with the conduct of a “trade or business” within the United States, as the term “trade or business” is defined by Congress at 26 U.S.C. §7701(a)(26). This status is documented in Enclosure 7 attached.
4. To claim an *exception* from information return reporting about me on your part. 26 U.S.C. §6041(a) authorizes reporting only on earnings connected with a “trade or business” and I do not occupy a public office within the U.S. government. See Enclosure 3 attached and 26 U.S.C. §7701(a)(26) for a definition of “trade or business”.
5. To notice you that I am under *no* legal obligation to apply for *or* obtain a Taxpayer Identification Number. 26 C.F.R. §1.1441-1(c)(3) indicates that “individuals” are statutory but not constitutional “aliens” and I am not an “alien”, but rather a “non-resident non-person”. Therefore, it would be unlawful and constitute perjury under penalty of perjury to file an IRS Form W-7 or W-9. Only statutory but not constitutional “aliens” are eligible for TINs and one can be a “nonresident alien” without being an alien, as confirmed by 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §7701(b)(1)(B). These realities are also reflected in the following regulations, if you would like to investigate further:

- 5.1. 31 C.F.R. §306.10. See Enclosure (6) later.

5.2. 31 C.F.R. §103.34(a)(3)(x).

I emphasize that by submitting the Form W-8BEN, *I am making no elections* pursuant to 26 U.S.C. §871(d) to treat payments connected to our relationship **as if** they were payments effectively connected with a “trade or business” within the United States, as the term “trade or business” is defined by Congress at 26 U.S.C. §7701(a)(26). Consequently, 26 C.F.R. §1.6012-1(b) says that “nonresident aliens”, and by implication “non-resident non-persons” have no requirement to file a tax return.

For your convenience and record, I have enclosed the IRS Form W-8BEN Instructions for the payer as Enclosure 2. The IRS also publishes similar instructions for the recipient of the form, which I have included as Enclosure 3. These instructions require that:

1. The form is valid for three years from the date signed.
2. The form is for “your” files, do not send it to the IRS per the instructions.

Please retain this correspondence and all attachments in your files for future reference. If I neglect to resubmit an updated form three years from now please kindly contact me and I will be happy to do so.

I emphasize that you have no discretion to change my declared status and that doing so would constitute perjury and tampering with a witness, since the form is signed under penalty of perjury by me and not anyone else. I am the only one who can complete or submit the Form W-8BEN and no one else is authorized to do it for me. The law requires that you must accept what is given to you and use it as is.

*“The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes into effect automatically in accordance with certain standards enumerated in [§3402\(f\)\(3\)](#).”*  
[U.S. v. Malinowski, 347 F.Supp. 347 (1972)]

In handling this request, please resist the temptation:

1. To cite any IRS publication as authority, which even the IRS says is not a good idea. By way of clarification, the attached IRS publications within the enclosures are not authoritative references, but simply informal policy guidance:

*“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, Section 4.10.7.2.8 (05-14-1999)]

2. To call the IRS for advice on this matter because the courts have ruled that anyone who relies on anything they or any other government employee says is foolish and it may not be correct advice. Furthermore, all such feedback is hearsay evidence because not authenticated under penalty of perjury and therefore not admissible as evidence. Furthermore, the IRS can't practice law and simply administers Title 26, which is the law for “taxpayers”. See:

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

3. To “presume” that you know what the law says and what is “included” within the definition or meanings of the terms used on government forms. Any attempt to “presume” anything that cannot be proven with evidence is a violation of due process and a violation of rights.

*(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 Bd. of Ed. v. LaFleur (1974) [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]*  
[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

**IMPORTANT NOTE:** Please notice that “terms” defined in law and used on government forms that implement the law typically have an entirely different meaning than the same words as used in ordinary everyday speech. Such terms include the following, NONE of which have anything to do with either you or me:

- 3.1. “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). Hint: Not any part of any state of the Union.
- 3.2. “trade or business” as defined in 26 U.S.C. §7701(a)(26). Hint: Not anything a man could do to earn a living, but simply public office in the government.
- 3.3. “employee” as defined in 26 U.S.C. §3401(c ) and 26 C.F.R. §31.3401(c )-1 and 26 U.S.C. §6331(a). Hint: A government public officer and not private common law employee.



- 3.4. “employer” as defined in 26 U.S.C. §3401(d). Hint: A federal agency who pays public officers in their official capacity.
- 3.5. “State” as defined in 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110(d). Hint: A federal territory or possession and no part of a state of the Union.
- 3.6. “income” as defined in 26 U.S.C. §643(b). Hint: The earnings of a trust or estate and not a human being which is wholly owned by a federal corporation called the “United States” as defined in 28 U.S.C. §3002(15)(A).

Instead, please consult the law and look at the definitions for yourself. If you want to include anything that is not listed in the definition of a *specific* term found in the code, please provide the specific place where the exact thing that you want to include is *expressly* specified. Otherwise, creating your own definitions of terms that you mistake for everyday words would cause you to violate the law and engage in little more than a state-sponsored religion. Below are the reasons why, from both the U.S. Supreme Court and a well-known legal dictionary:

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

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

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

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

If there is any question at all in your mind about what is “included” in the definition of any term used in the I.R.C., please refer to and rebut the following. If you don’t rebut it within 30 days, I shall conclude that you agree with it:

*The Meaning of the Words “includes” and “including”*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

4. To quote rulings below the U.S. Supreme Court to justify your position. Not even the IRS is allowed to do that:

*IRM 4.10.7.2.9.8 (05-14-1999)*  
*Importance of Court Decisions*

1. *Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.*

2. *Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.*

3. *Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.*

[Source: <http://www.irs.gov/irm/part4/ch10s11.html>]

### 3 Explanatory Enclosures

In order to make your payroll and accounting job as easy as possible, I have spent a great deal of time assembling several explanatory enclosures from IRS publications as well as the Internal Revenue Code. These enclosures provide legally admissible evidence to back up every statement of fact made in this correspondence. It is my hope that this information will simplify the process of justifying and explaining to others what you have done with my tax withholding or reporting, should you be called upon to do so at any time. Below is a summary and explanation of each of these enclosures, which you are welcome to further investigate:

#	Title	Explanation
1	IRS Form W-8BEN	Withholding form documenting my status

#	Title	Explanation
2	IRS Instructions for Form W-8BEN, cover and pages 2, 4, 5.	Proves that the IRS Form W-8BEN is used to claim exemption from withholding and reporting and to establish that you are not a "U.S. person". Recognizes that TINs are not required for nonresident aliens.
3	IRS Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY" (Supplement), cover and pages 2, 5, 6.	Describes legitimate uses of the W-8BEN form, which include exception from domestic information returns and to establish that earnings are not connected with a "trade or business". Also describes instructions for using the form. Acknowledges that the form may be used WITHOUT a Taxpayer Identification Number.
4	IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, cover and page 7.	Proves that the IRS Form W-8BEN is used to: 1. Establish foreign status; 2. Claim that the foreign person is exempt from reporting and withholding.
5	IRS Instructions for Form 1042-S, cover and page 14.	Proves that 1042s is not required to be filed against nonresident aliens who are not engaged in a "trade or business".
6	Title 31 U.S. Code of Federal Regulations section 306.10, Footnote 2, page 143.	Proves that Taxpayer Identification Numbers are not required for nonresident aliens not engaged in a "trade or business". Also shows that Taxpayer Identification Numbers are only required for payments connected with a "trade or business".
7	Title 26 U.S. Code of Federal Regulations section 1.871-1(b)(1)(i), page 336.	Documents the type of nonresident alien that I am, which is a nonresident alien not engaged in a "trade or business".

#### 4 **Conclusions**

I readily acknowledge the unusual nature of this submission and sincerely thank you for taking the time to educate yourself about all the implications of it and all the laws, regulations, and publications authorizing it. I apologize for any added effort this may impose upon your busy schedule. The only motivation behind this submission is to comply with the law to the fullest extent possible. Any other approach, I believe, would be a violation of the tax laws as written and intended by the United States Congress.

If you find anything in error in this submission, I respectfully ask that you provide legally admissible evidence in writing (as I have), signed under penalty of perjury, proving why it is in error within 30 days. Otherwise, it shall be deemed by me that I am correct and that you agree entirely with this submission and all attachments. These materials have been carefully reviewed by over 100,000 people and I have also been researching this subject for quite some time. I have found no errors in anything enclosed herein. I agree to assume any and all consequences for this submission and indemnify you, the recipient of any and all liabilities that might result from accepting and implementing this submission. The law is clear: You can only rely on what I tell you regarding my status.

If you or anyone at your company would like to investigate the information contained herein further, the following resources may prove helpful. If you disagree with this submission or refuse to process it, I also respectfully request that you rebut the following materials in writing within 30 days or be found to agree. This includes the admissions at the end of the items indicated:

1. *Non-Resident Non-Person Position*, Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>
2. *The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

I am looking forward to doing business with your company. Because of my status, I can do this at a much lower cost to your company than other people you may do business with due to the lack of information reporting and all associated paperwork that goes with such reporting. My contact information is indicated above. If there are any problems with the submission and instructions provided in support, please kindly contact me promptly to discuss them. I would also be happy to meet with your corporate counsel, accountant, or CPA to discuss the laws described herein and how to conscientiously comply with all of them. I am a law abiding American National and I would hope that all those I do business with are as well.

Thank you kindly for your assistance and cooperation.

“I declare under penalty of perjury from without the United States pursuant to 28 U.S.C. §1746(1) that the information provided by me in this submission is truthful, accurate, consistent with prevailing law, and complete to the best of my knowledge and belief.”

---

Enclosures 1 through 7 identified in the table of contents follow on the remaining pages after this submission

**5    Enclosure 1: Completed IRS Form W-8BEN**

This enclosure is the withholding form that documents my lawful status.

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**Certificate of Foreign Status of Non-resident for United States Tax Withholding and Reporting (Human)**

► For use by humans. Entities must use Form W-8BEN-E.

► Information about Form W-8BEN and its separate instructions is at [www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do NOT use this form if:****Instead, use Form:**

- You are NOT an individual ("individual" means a "non-resident non-person non-taxpayer" under the I.R.C.) . . . . . W-8BEN-E
- You are a statutory U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- A person acting as an intermediary . . . . . W-8IMY

**Part I Identification of Non-Resident Non-Taxpayer (see instructions)**

<b>1</b> Name of human applicant		<b>2</b> Country of nationality
<b>3</b> Mailing address (Not a domicile or residence. Don't have a domicile or residence) (street, apt. or suite no., or rural route).		
City or town, state or province. Include postal code where appropriate.		Country
<b>4</b> Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (not required) NONE (Not required. See 31 CFR 306.10; 31 CFR 103.34(a)(3)(x); W-8BEN Inst. p. 1,2,4,5 (Cat. 25576H); W-8 Supp. Inst. p. 1,2,6 (Cat. 26698G); Pub. 515 Inst. p. 7; Form 1042-s Inst. p. 1,14)		<b>6</b> Foreign tax identifying number (see instructions)
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the non-resident is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the reasons the non-resident meets the terms of the treaty article: \_\_\_\_\_

**Part III Certification**

Under penalties of perjury from without the "United States" as defined in 28 U.S.C. §1746(1) and 26 U.S.C. §7701(a)(9) and (a)(10), I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify from without the "United States" that:

- I am the human who is the non-resident (or am authorized to sign for the human that is the non-resident) of all the earnings to which this form relates or am using this form to document myself as a statutory "non-resident non-person" that is an owner or account holder of a financial institution outside the geographical "United States" per I.R.C. 7701(a)(9) and (a)(10),
- The human named on line 1 of this form is not a statutory "U.S. person", "person", or "individual" as defined in 26 U.S.C. §7701(a)(30) or 26 U.S.C. §7701(c), or 26 C.F.R. §1.1441-1(c)(3) respectively, would have to hold a public office to be any of these entities, and does not consensually hold such an office.
- The earnings to which this form relates are:
  - (a) not effectively connected with the conduct of a "trade or business" (public office per 26 U.S.C. §7701(a)(26)) in the United States (government),
  - (b) not earned from sources within the geographical "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10),
  - (c) not subject to reporting per 26 U.S.C. §6041 because not connected to a statutory "trade or business" (public office)
  - (d) not subject to withholding because not statutory "income" per 26 U.S.C. §643(b) and earned by a "non-resident non-person non-taxpayer".
- The non-resident named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the non-resident is either not-subject or statutorily exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the earnings of which I am the non-resident or any withholding agent that can disburse or make payments of the income of which I am the non-resident. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**

Signature of non-resident (or individual authorized to sign for non-resident)

Date (MM-DD-YYYY)

Print name of signer

Capacity in which acting (if form is not signed by non-resident)

**6    Enclosure 2: IRS Instructions for Form W-8BEN, cover and pages 2, 4, and 5**

This enclosure proves that the IRS Form W-8BEN is used to claim exemption from withholding and reporting and to establish that you are not a “U.S. person”. Recognizes that TINs are not required for statutory “nonresident aliens”, and by implication “non-resident non-persons”.

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# Instructions for Form W-8BEN

(Rev. February 2006)

## Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding



Department of the Treasury  
Internal Revenue Service

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

For definitions of terms used throughout these instructions, see *Definitions* on pages 3 and 4.

**Purpose of form.** Foreign persons are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of:

- Interest (including certain original issue discount (OID));
- Dividends;
- Rents;
- Royalties;
- Premiums;
- Annuities;
- Compensation for, or in expectation of, services performed;
- Substitute payments in a securities lending transaction; or
- Other fixed or determinable annual or periodical gains, profits, or income.

This tax is imposed on the gross amount paid and is generally collected by withholding under section 1441 or 1442 on that amount. A payment is considered to have been made whether it is made directly to the beneficial owner or to another person, such as an intermediary, agent, or partnership, for the benefit of the beneficial owner.

In addition, section 1446 requires a partnership conducting a trade or business in the United States to withhold tax on a foreign partner's distributive share of the partnership's effectively connected taxable income. Generally, a foreign person that is a partner in a partnership that submits a Form W-8 for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446 as well. However, in some cases the documentation requirements of sections 1441 and 1442 do not match the documentation requirements of section 1446. See Regulations sections 1.1446-1 through 1.1446-6. Further, the owner of a disregarded entity, rather than the disregarded entity itself, shall submit the appropriate Form W-8 for purposes of section 1446.

If you receive certain types of income, you must provide Form W-8BEN to:

- **Establish that you are not a U.S. person;**
- Claim that you are the beneficial owner of the income for which Form W-8BEN is being provided or a partner in a partnership subject to section 1446; and

- If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty.

You may also be required to submit Form W-8BEN to claim an exception from domestic information reporting and backup withholding for certain types of income that are not subject to foreign-person withholding. Such income includes:

- Broker proceeds.
- Short-term (183 days or less) original issue discount (OID).
- Bank deposit interest.
- Foreign source interest, dividends, rents, or royalties.
- Proceeds from a wager placed by a nonresident alien individual in the games of blackjack, baccarat, craps, roulette, or big-6 wheel.

You may also use Form W-8BEN to certify that income from a notional principal contract is not effectively connected with the conduct of a trade or business in the United States.

A withholding agent or payer of the income may rely on a properly completed Form W-8BEN to treat a payment associated with the Form W-8BEN as a payment to a foreign person who beneficially owns the amounts paid. If applicable, the withholding agent may rely on the Form W-8BEN to apply a reduced rate of withholding at source.

Provide Form W-8BEN to the withholding agent or payer before income is paid or credited to you. Failure to provide a Form W-8BEN when requested may lead to withholding at a 30% rate (foreign-person withholding) or the backup withholding rate.

**Additional information.** For additional information and instructions for the withholding agent, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

**Who must file.** You must give Form W-8BEN to the withholding agent or payer if you are a foreign person and you are the beneficial owner of an amount subject to withholding. Submit Form W-8BEN when requested by the withholding agent or payer whether or not you are claiming a reduced rate of, or exemption from, withholding.

Do not use Form W-8BEN if:

- You are a U.S. citizen (even if you reside outside the United States) or other U.S. person (including a resident alien individual). Instead, use Form W-9, Request for Taxpayer Identification Number and Certification.
- You are a disregarded entity with a single owner that is a U.S. person and you are not a hybrid entity claiming treaty benefits. Instead, provide Form W-9.



- You are a nonresident alien individual who claims exemption from withholding on compensation for independent or dependent personal services performed in the United States. Instead, provide Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, or Form W-4, Employee's Withholding Allowance Certificate.
- You are receiving income that is effectively connected with the conduct of a trade or business in the United States, unless it is allocable to you through a partnership. Instead, provide Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States. If any of the income for which you have provided a Form W-8BEN becomes effectively connected, this is a change in circumstances and Form W-8BEN is no longer valid. You must file Form W-8ECI. See *Change in circumstances* on this page.
- You are filing for a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section 115(2), 501(c), 892, 895, or 1443(b). Instead, provide Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding. However, you should use Form W-8BEN if you are claiming treaty benefits or are providing the form only to claim you are a foreign person exempt from backup withholding. You should use Form W-8ECI if you received effectively connected income (for example, income from commercial activities).
- You are a foreign flow-through entity, other than a hybrid entity, claiming treaty benefits. Instead, provide Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding. However, if you are a partner, beneficiary, or owner of a flow-through entity and you are not yourself a flow-through entity, you may be required to furnish a Form W-8BEN to the flow-through entity.
- You are a disregarded entity for purposes of section 1446. Instead, the owner of the entity must submit the form.
- You are a reverse hybrid entity transmitting beneficial owner documentation provided by your interest holders to claim treaty benefits on their behalf. Instead, provide Form W-8IMY.
- You are a withholding foreign partnership or a withholding foreign trust within the meaning of sections 1441 and 1442 and the accompanying regulations. A withholding foreign partnership or a withholding foreign trust is a foreign partnership or trust that has entered into a withholding agreement with the IRS under which it agrees to assume primary withholding responsibility for each partner's, beneficiary's, or owner's distributive share of income subject to withholding that is paid to the partnership or trust. Instead, provide Form W-8IMY.
- You are acting as an intermediary (that is, acting not for your own account, but for the account of others as an agent, nominee, or custodian). Instead, provide Form W-8IMY.
- You are a foreign partnership or foreign grantor trust for purposes of section 1446. Instead, provide Form

W-8IMY and accompanying documentation. See Regulations sections 1.1446-1 through 1.1446-6.

**Giving Form W-8BEN to the withholding agent.** Do not send Form W-8BEN to the IRS. Instead, give it to the person who is requesting it from you. Generally, this will be the person from whom you receive the payment, who credits your account, or a partnership that allocates income to you. Give Form W-8BEN to the person requesting it before the payment is made to you, credited to your account or allocated. If you do not provide this form, the withholding agent may have to withhold at the 30% rate, backup withholding rate, or the rate applicable under section 1446. If you receive more than one type of income from a single withholding agent for which you claim different benefits, the withholding agent may, at its option, require you to submit a Form W-8BEN for each different type of income. Generally, a separate Form W-8BEN must be given to each withholding agent.

**Note.** If you own the income or account jointly with one or more other persons, the income or account will be treated by the withholding agent as owned by a foreign person if Forms W-8BEN are provided by all of the owners. If the withholding agent receives a Form W-9 from any of the joint owners, the payment must be treated as made to a U.S. person.

**Change in circumstances.** If a change in circumstances makes any information on the Form W-8BEN you have submitted incorrect, you must notify the withholding agent or payer within 30 days of the change in circumstances and you must file a new Form W-8BEN or other appropriate form.

If you use Form W-8BEN to certify that you are a foreign person, a change of address to an address in the United States is a change in circumstances. Generally, a change of address within the same foreign country or to another foreign country is not a change in circumstances. However, if you use Form W-8BEN to claim treaty benefits, a move to the United States or outside the country where you have been claiming treaty benefits is a change in circumstances. In that case, you must notify the withholding agent or payer within 30 days of the move.

If you become a U.S. citizen or resident alien after you submit Form W-8BEN, you are no longer subject to the 30% withholding rate or the withholding tax on a foreign partner's share of effectively connected income. You must notify the withholding agent or payer within 30 days of becoming a U.S. citizen or resident alien. You may be required to provide a Form W-9. For more information, see Form W-9 and instructions.

**Expiration of Form W-8BEN.** Generally, a Form W-8BEN provided without a U.S. taxpayer identification number (TIN) will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8BEN signed on September 30, 2005, remains valid through December 31, 2008. A Form W-8BEN furnished with a U.S. TIN will remain in effect until a change in circumstances makes any information on the form incorrect, provided that the withholding agent reports on Form 1042-S at least one payment annually to the beneficial owner who provided the Form W-8BEN. See the instructions for line 6



A disregarded entity shall not submit this form to a partnership for purposes of section 1446. Instead, the owner of such entity shall provide appropriate documentation. See Regulations section 1.1446-1.

**Amounts subject to withholding.** Generally, an amount subject to withholding is an amount from sources within the United States that is fixed or determinable annual or periodical (FDAP) income. FDAP income is all income included in gross income, including interest (as well as OID), dividends, rents, royalties, and compensation. FDAP income does not include most gains from the sale of property (including market discount and option premiums).

For purposes of section 1446, the amount subject to withholding is the foreign partner's share of the partnership's effectively connected taxable income.

**Withholding agent.** Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branches of certain foreign banks and insurance companies. Generally, the person who pays (or causes to be paid) the amount subject to withholding to the foreign person (or to its agent) must withhold.

For purposes of section 1446, the withholding agent is the partnership conducting the trade or business in the United States. For a publicly traded partnership, the withholding agent may be the partnership, a nominee holding an interest on behalf of a foreign person, or both. See Regulations sections 1.1446-1 through 1.1446-6.

## Specific Instructions



*A hybrid entity should give Form W-8BEN to a withholding agent only for income for which it is claiming a reduced rate of withholding under an income tax treaty. A reverse hybrid entity should give Form W-8BEN to a withholding agent only for income for which no treaty benefit is being claimed.*

### Part I

**Line 1.** Enter your name. If you are a disregarded entity with a single owner who is a foreign person and you are not claiming treaty benefits as a hybrid entity, this form should be completed and signed by your foreign single owner. If the account to which a payment is made or credited is in the name of the disregarded entity, the foreign single owner should inform the withholding agent of this fact. This may be done by including the name and account number of the disregarded entity on line 8 (reference number) of the form. However, if you are a disregarded entity that is claiming treaty benefits as a hybrid entity, this form should be completed and signed by you.

**Line 2.** If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organized, or

governed. If you are an individual, enter N/A (for "not applicable").

**Line 3.** Check the one box that applies. By checking a box, you are representing that you qualify for this classification. You must check the box that represents your classification (for example, corporation, partnership, trust, estate, etc.) under U.S. tax principles. Do not check the box that describes your status under the law of the treaty country. If you are a partnership or disregarded entity receiving a payment for which treaty benefits are being claimed, you must check the "Partnership" or "Disregarded entity" box. If you are a sole proprietor, check the "Individual" box, not the "Disregarded entity" box.



*Only entities that are tax-exempt under section 501 should check the "Tax-exempt organization" box. Such organizations should use Form W-8BEN only if they are claiming a reduced rate of withholding under an income tax treaty or some code exception other than section 501. Use Form W-8EXP if you are claiming an exemption from withholding under section 501.*

**Line 4.** Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are giving Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you are an individual who does not have a tax residence in any country, your permanent residence is where you normally reside. If you are not an individual and you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.

**Line 5.** Enter your mailing address only if it is different from the address you show on line 4.

**Line 6.** If you are an individual, you are generally required to enter your social security number (SSN). To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office or, if in the United States, you may call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). To apply for an ITIN, file Form W-7 with the IRS. It usually takes 4-6 weeks to get an ITIN.



*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.*

If you are not an individual or you are an individual who is an employer or you are engaged in a U.S. trade or business as a sole proprietor, you must enter an employer identification number (EIN). If you do not have an EIN, you should apply for one on Form SS-4, Application for Employer Identification Number. If you are a disregarded entity claiming treaty benefits as a hybrid entity, enter your EIN.

A partner in a partnership conducting a trade or business in the United States will likely be allocated effectively connected taxable income. The partner is



required to file a U.S. federal income tax return and must have a U.S. taxpayer identification number (TIN).

You must provide a U.S. TIN if you are:

- Claiming an exemption from withholding under section 871(f) for certain annuities received under qualified plans,
- A foreign grantor trust with 5 or fewer grantors,
- Claiming benefits under an income tax treaty, or
- Submitting the form to a partnership that conducts a trade or business in the United States.

However, a U.S. TIN is not required to be shown in order to claim treaty benefits on the following items of income:

- 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 SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.



*You may want to obtain and provide a U.S. TIN on Form W-8BEN even though it is not required. A Form W-8BEN containing a U.S. TIN remains valid for as long as your status and the information relevant to the certifications you make on the form remain unchanged provided at least one payment is reported to you annually on Form 1042-S.*

**Line 7.** If your country of residence for tax purposes has issued you a tax identifying number, enter it here. For example, if you are a resident of Canada, enter your Social Insurance Number.

**Line 8.** This line may be used by the filer of Form W-8BEN or by the withholding agent to whom it is provided to include any referencing information that is useful to the withholding agent in carrying out its obligations. For example, withholding agents who are required to associate the Form W-8BEN with a particular Form W-8IMY may want to use line 8 for a referencing number or code that will make the association clear. A beneficial owner may use line 8 to include the number of the account for which he or she is providing the form. A foreign single owner of a disregarded entity may use line 8 to inform the withholding agent that the account to which a payment is made or credited is in the name of the disregarded entity (see instructions for line 1 on page 4).

## Part II

**Line 9a.** Enter the country where you claim to be a resident for income tax treaty purposes. For treaty purposes, a person is a resident of a treaty country if the person is a resident of that country under the terms of the treaty.

**Line 9b.** If you are claiming benefits under an income tax treaty, you must have a U.S. TIN unless one of the exceptions listed in the line 6 instructions above applies.

**Line 9c.** An entity (but not an individual) that is claiming a reduced rate of withholding under an income tax treaty must represent that it:

- Derives the item of income for which the treaty benefit is claimed, and

- Meets the limitation on benefits provisions contained in the treaty, if any.

An item of income may be derived by either the entity receiving the item of income or by the interest holders in the entity or, in certain circumstances, both. An item of income paid to an entity is considered to be derived by the entity only if the entity is not fiscally transparent under the laws of the entity's jurisdiction with respect to the item of income. An item of income paid to an entity shall be considered to be derived by the interest holder in the entity only if:

- The interest holder is not fiscally transparent in its jurisdiction with respect to the item of income, and
- The entity is considered to be fiscally transparent under the laws of the interest holder's jurisdiction with respect to the item of income. An item of income paid directly to a type of entity specifically identified in a treaty as a resident of a treaty jurisdiction is treated as derived by a resident of that treaty jurisdiction.

If an entity is claiming treaty benefits on its own behalf, it should complete Form W-8BEN. If an interest holder in an entity that is considered fiscally transparent in the interest holder's jurisdiction is claiming a treaty benefit, the interest holder should complete Form W-8BEN on its own behalf and the fiscally transparent entity should associate the interest holder's Form W-8BEN with a Form W-8IMY completed by the entity.



*An income tax treaty may not apply to reduce the amount of any tax on an item of income received by an entity that is treated as a domestic corporation for U.S. tax purposes. Therefore, neither the domestic corporation nor its shareholders are entitled to the benefits of a reduction of U.S. income tax on an item of income received from U.S. sources by the corporation.*

To determine whether an entity meets the limitation on benefits provisions of a treaty, you must consult the specific provisions or articles under the treaties. Income tax treaties are available on the IRS website at [www.irs.gov](http://www.irs.gov).



*If you are an entity that derives the income as a resident of a treaty country, you may check this box if the applicable income tax treaty does not contain a "limitation on benefits" provision.*

**Line 9d.** If you are a foreign corporation claiming treaty benefits under an income tax treaty that entered into force before January 1, 1987 (and has not been renegotiated) on (a) U.S. source dividends paid to you by another foreign corporation or (b) U.S. source interest paid to you by a U.S. trade or business of another foreign corporation, you must generally be a "qualified resident" of a treaty country. See section 884 for the definition of interest paid by a U.S. trade or business of a foreign corporation ("branch interest") and other applicable rules.

In general, a foreign corporation is a qualified resident of a country if any of the following apply.

- It meets a 50% ownership and base erosion test.
- It is primarily and regularly traded on an established securities market in its country of residence or the United States.
- It carries on an active trade or business in its country of residence.
- It gets a ruling from the IRS that it is a qualified resident.

**7    Enclosure 3: IRS Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY**

This enclosure describes legitimate uses of the W-8BEN form, which include exception from domestic information returns and to establish that earnings are not connected with a “trade or business”. Also describes instructions for using the form. Acknowledges that the form may be used WITHOUT a Taxpayer Identification Number.

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# Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY

(Rev. May 2006)



Department of the Treasury  
Internal Revenue Service

## Instructions for the Withholding Agent

Section references are to the Internal Revenue Code unless otherwise noted.

### What's New

A Form W-8 provided by a foreign grantor trust with 5 or fewer grantors is valid even if the trust does not provide a U.S. taxpayer identification number.

### Before You Begin

These instructions supplement the instructions for:

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding.
- Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States.
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding.
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding.

For general information and the purpose of each of the forms described in these instructions, see those forms and their accompanying instructions.

Throughout these instructions, a reference to or mention of "Form W-8" includes Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

### Requirement To Withhold

For purposes of section 1441 and 1442, a withholding agent must withhold 30% of any payment of an amount subject to withholding made to a payee that is a foreign person unless it can associate the payment with documentation (for example, Form W-8 or Form W-9) upon which it can rely to treat the payment as made to (a) a payee that is a U.S. person or (b) a beneficial owner that is a foreign person entitled to a reduced rate of withholding. However, a withholding agent making a payment to a foreign person need not withhold if the foreign person assumes responsibility for withholding on the payment as a qualified intermediary, a withholding foreign partnership, or a withholding foreign trust and has provided a valid Form W-8IMY. Withholding is also not required if the payment is made to a U.S. branch of certain foreign insurance companies or foreign banks that agree to be treated as U.S. persons and provide a valid Form W-8IMY.

Generally, an amount is subject to withholding if it is an amount from sources within the United States that is fixed or determinable annual or periodical (FDAP) income. FDAP income is all income included in gross income, including interest (and original issue discount), dividends, rents, royalties, and compensation. FDAP income does not include most gains from the sale of property (including market discount and option premiums). FDAP income also does not include items of income excluded from gross income without regard to the U.S. or foreign status of the owner of the income, such as interest under section 103(a).

Generally, a partnership that allocates effectively connected taxable income (ECTI) to a foreign person must withhold at the highest tax rate applicable to that person for the type of income allocated (for example, ordinary income or capital gains). Unless the partnership is a publicly traded partnership, the partnership must withhold in the year the ECTI is allocable to the foreign partner, rather than the year in which the distribution is made. The partnership may rely on documentation (for example, Form W-8BEN or Form W-9) to determine if the partner is foreign or domestic and the type of partner (for example, individual or corporate). A partnership that does not receive valid documentation or knows or has reason to know that the documentation is incorrect or unreliable must presume the partner is foreign.

### Who Is the Withholding Agent?

Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, or U.S. branch of certain foreign banks and insurance companies. If several persons qualify as withholding agents for a single payment, the tax required to be withheld must only be withheld once. Generally, the person who pays (or causes to be paid) an amount subject to withholding to the foreign person (or to its agent) must withhold. See the instructions for Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, for return filing and information reporting obligations.

For ECTI allocable to a foreign partner, the partnership is generally the withholding agent and must file Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, and Form



## Responsibilities of the Withholding Agent

If you are a withholding agent making a payment of U.S. source interest, dividends, rents, royalties, commissions, nonemployee compensation, other fixed or determinable annual or periodical gains, profits, or income, and certain other amounts (including broker and barter exchange transactions, and certain payments made by fishing boat operators), you are generally required to obtain from the payee either a Form W-9, Request for Taxpayer Identification Number and Certification, or a Form W-8. These forms are also used to establish a person's status for purposes of domestic information reporting (for example, on a Form 1099) and backup withholding. If you receive a Form W-9, you must generally make an information return on a Form 1099. If you receive a Form W-8, you are exempt from reporting on Form 1099, but you may have to file Form 1042-S and withhold under the rules applicable to payments made to foreign persons. See the Instructions for Form 1042-S for more information.

Generally, a foreign person that is a partner in a partnership that submits a Form W-8 for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446. However, in some cases the documentation requirements for sections 1441 and 1442 do not match the documentation requirements of section 1446. For example, a partner may generally submit Form W-8BEN to establish itself as a foreign person for purposes of section 1446, but a foreign partnership or foreign grantor trust must submit Form W-8IMY and accompanying documentation as provided by Regulations sections 1.1446-1 through 1.1446-6. Also, the owner of a disregarded entity, rather than the entity itself, must submit the appropriate Form W-8 for purposes of section 1446.

Generally, you must withhold 30% from the gross amount of FDAP income paid to a foreign person unless you can reliably associate the payment with a Form W-8. You can reliably associate a payment with a Form W-8 if you hold a valid form, you can reliably determine how much of the payment relates to the form, and you have no actual knowledge or reason to know that any of the information or certifications on the form are unreliable or incorrect. In addition, a partnership that has ECTI allocable to a foreign partner is a withholding agent with respect to that income and must withhold in accordance with the provisions of Regulations sections 1.1446-1 through 1.1446-6. See the instructions to Forms 8804, 8805, and 8813.

**Do not send Forms W-8 to the IRS.** Instead, keep the forms in your records for as long as they may be relevant to the determination of your tax liability under section 1461.

## Failure To Obtain Form W-8 or Form W-9 — Presumption Rules

If you do not receive a Form W-8 or Form W-9, or cannot otherwise determine whether a payment should be treated as made to a U.S. person or to a foreign person, use the presumption rules provided in the regulations under sections 1441, 1446, 6045, and 6049.

## Requesting Form W-8

Request a Form W-8 from any person to whom you are making a payment that you presume or otherwise believe to be a foreign person. You should request the form before making a payment so that you have the form when you make the payment. A withholding agent or payer that fails to obtain a Form W-8 or Form W-9 and fails to withhold as required under the presumption rules may be assessed tax at the 30% rate or backup withholding rate of 28%, as well as interest and penalties for lack of compliance.

A partnership should request a Form W-8 or W-9 from any partner that is allocated income that is effectively connected with the conduct of the partnership's U.S. trade or business. A partnership that fails to withhold as required under section 1446, is liable for the tax required to be withheld. In addition, the partnership may be liable for interest, penalties, and additions to the tax even if there is no underlying tax liability due from a foreign partner on its allocable share of partnership ECTI.

When you receive a completed Form W-8, you must review it for completeness and accuracy. This responsibility extends to the information attached to Form W-8IMY, including beneficial owner withholding certificates or other documentation and information. The following special rules apply when requesting a specific type of Form W-8.

### Form W-8BEN

Request Form W-8BEN from any foreign person or organization to which you are making a payment if it is the beneficial owner of the income, whether or not it is claiming a reduced rate of, or exemption from, withholding. In addition, if you are a partnership, request Form W-8BEN for purposes of section 1446 from any foreign partner that is allocated ECTI, other than a foreign partner that is a partnership, grantor trust, or person or organization that qualifies to file Form W-8EXP.

**Also request Form W-8BEN when a payee may claim an exception from domestic information reporting as a foreign person or to establish that certain income is not effectively connected with the conduct of a U.S. trade or business.**

A beneficial owner is required to enter its U.S. taxpayer identification number (TIN) on line 6 of Form W-8BEN if it is a beneficial owner that is claiming benefits under an income tax treaty or submitting the form to a partnership that conducts a trade or business in the United States.

However, a U.S. TIN is not required to be shown in order to claim treaty benefits on the following items of income:

- 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 SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.

A U.S. TIN is not required to claim treaty benefits if the payment is unexpected and you, the withholding agent, meet certain requirements. A payment is unexpected if



- a. The permanent residence address is not in the treaty country or the withholding agent is notified of a new permanent residence address that is not in the treaty country. However, the beneficial owner may be treated as a resident of the treaty country if it provides a reasonable explanation for the permanent residence address outside the treaty country or the withholding agent has in its possession, or obtains, documentary evidence that establishes residency in a treaty country.
- b. The mailing address is not in the treaty country or the withholding agent has a mailing address that is not in the treaty country as part of its account information. However, the beneficial owner may be treated as a resident of the treaty country if:
  - The withholding agent has in its possession, or obtains, additional documentation supporting the claim of residence in the treaty country and the additional documentation does not contain an address outside the treaty country,
  - The withholding agent has in its possession, or obtains, documentation that establishes that the beneficial owner is an entity organized in a treaty country (or an entity managed and controlled in a treaty country, if required by the applicable treaty),
  - The withholding agent knows that the beneficial owner is a bank or insurance company that is a resident of the treaty country and the mailing address is the address of a branch of that bank or insurance company, or
  - The beneficial owner provides a written statement that reasonably establishes that it is a resident of the treaty country.
- c. The account holder has standing instructions for the withholding agent to pay amounts from its account to an address outside, or an account maintained outside, the treaty country unless the direct account holder provides a reasonable explanation in writing establishing the account holder's residency in a treaty country.

For additional information on the due diligence requirements applicable to withholding agents, see Regulations section 1.1441-7(b).

**Dual claims.** If you are making payments to a foreign entity that is simultaneously claiming a reduced rate of tax on its own behalf and on behalf of persons in their capacity as interest holders in that entity, you may, at your option, accept the dual claims even though you hold different withholding certificates that require you to treat the entity inconsistently for different payments or for different portions of the same payment. If, however, inconsistent claims are made for the same portion of a payment, you may either reject both claims and request consistent claims or you may choose which reduction to apply. For partnerships that allocate effectively connected taxable income to partners that are foreign partnerships, the rules under section 1.1446-5 apply.

## Requesting a New Form W-8

Request a new Form W-8:

- Before the expiration of an existing Form W-8 (see *Period of Validity* below for more information),
- If the existing form does not support a claim of reduced rate for a type of income that the submitter of the form has not previously received, or

- If you know or have reason to know of a change in circumstances that makes any information on the current form unreliable or incorrect.

**Example.** A foreign investor opens an account with a broker to purchase U.S. Treasury bonds and provides Form W-8BEN to obtain the portfolio interest exemption. The investor does not complete Part II of Form W-8BEN (because he is not claiming treaty benefits). Later, the investor purchases U.S. stock and claims treaty benefits on dividend income. The investor at that time completes a new Form W-8BEN providing the information required in Part II.

## Period of Validity

### Form W-8BEN

Generally, a Form W-8BEN provided without a U.S. TIN will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8BEN signed on September 30, 2006, remains valid through December 31, 2009. A Form W-8BEN with a U.S. TIN will remain in effect until a change of circumstances makes any information on the form incorrect, provided that the withholding agent reports on Form 1042-S at least one payment annually to the beneficial owner.

### Form W-8ECI

Generally, a Form W-8ECI will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect.

### Form W-8EXP

Generally, a Form W-8EXP provided without a U.S. TIN will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year. However, in the case of an integral part of a foreign government (within the meaning of Temporary Regulations section 1.892-2T(a)(2)) or a foreign central bank of issue, a Form W-8EXP filed without a U.S. TIN will remain in effect until a change in circumstances makes any of the information on the form incorrect. A Form W-8EXP furnished with a U.S. TIN will remain in effect until a change in circumstances makes any information on the form incorrect provided that the withholding agent reports on Form 1042-S at least one payment annually to the beneficial owner.

### Form W-8IMY

Generally, a Form W-8IMY remains valid until the status of the person whose name is on the certificate is changed in a way relevant to the certificate or circumstances change that make the information on the certificate no longer correct. The indefinite validity period does not extend, however, to any withholding certificates, documentary evidence, or withholding statements associated with the certificate. Moreover, it does not extend to any statements attached to the certificate if a change of circumstances makes the information on the attached statements no longer correct.



## Forms Received That Are Not Dated

If a Form W-8 is valid except that the person providing the form has not dated the form, the withholding agent may date the form from the day it is received and measure the validity period from that date.

## Substitute Forms W-8

You may develop and use your own Form W-8BEN, W-8ECI, W-8EXP, or W-8IMY (a substitute form) if its content is substantially similar to the IRS's official Form W-8BEN, W-8ECI, W-8EXP, or W-8IMY (to the extent required by these instructions) and it satisfies certain certification requirements. You may develop and use a substitute form that is in a foreign language, provided that the substitute form also provides the English version of the statements and information otherwise required to be included on the substitute form. You may combine Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY into a single substitute form.

The substitute form must contain instructions that adequately inform the beneficial owner of what is meant by permanent residence address and beneficial ownership. You are, however, encouraged to provide all relevant instructions, especially if the payee requests them.

You may incorporate a substitute Form W-8 into other business forms you customarily use, such as account signature cards, provided the required certifications are clearly set forth. However, you may not:

1. Use a substitute form that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a person may be subject to 30% withholding or backup withholding unless that person agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-8 is valid only if it contains the same penalties of perjury statement as the official forms and the required signature. However, if the substitute form is contained in some other business form, the words "information on this form" may be modified to refer to that portion of the business form containing the substitute form information. The design of the substitute form must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained in the form.

## Content of Substitute Form

### Form W-8BEN

The substitute Form W-8BEN must contain all of the information required in Part I, lines 1 through 5, and line 6, if a U.S. TIN is required. The certifications in Part II must be included in a substitute form only if treaty benefits are claimed, and then only to the extent that the certifications are required. For example, if the substitute form is intended for use by individuals only, the certifications contained in boxes 9c and 9d are not required.

**Penalties of perjury statement.** The design of the substitute Form W-8BEN must be such that the information and certifications that are being attested to by

the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: *"The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding."*

### Form W-8ECI

The substitute Form W-8ECI must contain all of the information required in Part I, other than lines 7 or 8. The certifications in Part II of Form W-8ECI must be included in a substitute form.

**Penalties of perjury statement.** The design of the substitute Form W-8ECI must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: *"The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and that the income for which this form is provided is effectively connected with the conduct of a trade or business within the United States."*

### Form W-8EXP

The substitute Form W-8EXP must contain all of the information required in Part I, lines 1 through 5, and line 6, if a U.S. TIN is required. The substitute Form W-8EXP must also contain all of the statements and certifications contained in Parts II and III, but a specific part needs to be included (in its entirety) only if it is relevant. For example, if the only beneficial owners a U.S. withholding agent has as account holders are foreign governments, the withholding agent may use a substitute Form W-8EXP that contains only the required information in Part I, plus the required statements and certifications from Part II that are related to foreign governments.

**Penalties of perjury statement.** The design of the substitute Form W-8EXP must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: *"The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession."*

### Form W-8IMY

The substitute Form W-8IMY must contain all of the information required in Part I, lines 1 through 5, and line 6, if a U.S. TIN is required. The substitute Form W-8IMY must also contain all of the statements and certifications contained in Parts II, III, IV, V, or VI, but a specific part needs to be included (in its entirety) only if it is relevant. For example, if the only intermediaries a U.S. withholding agent has as account holders are qualified

**8   Enclosure 4: IRS Publication 515: Withholding of Tax on Nonresident Aliens and Foreign Entities, Cover and Page 7**

This enclosure proves that the IRS Form W-8BEN is used to: 1. Establish foreign status; 2. Claim that the foreign person is exempt from reporting and withholding.

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Department  
of the  
Treasury

Internal  
Revenue  
Service

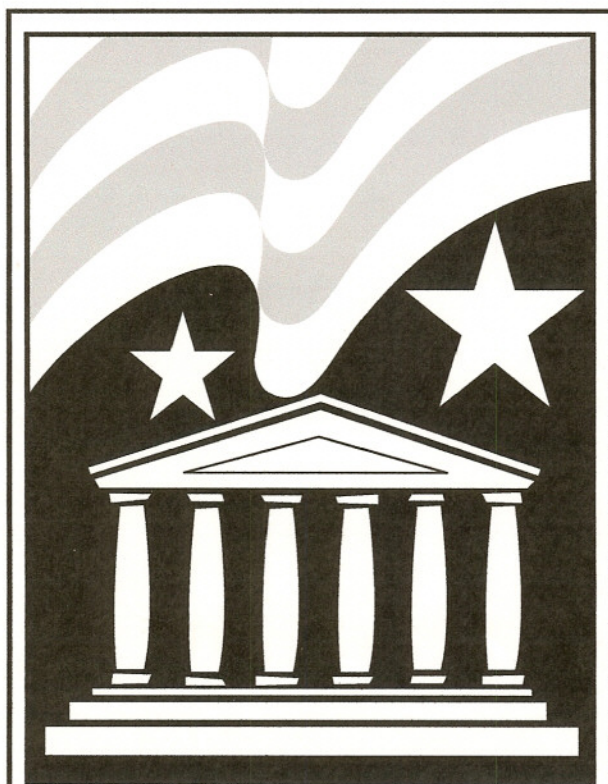
## Publication 515

(Rev. November 2001)

Cat. No. 15019L

# Withholding of Tax on Nonresident Aliens and Foreign Entities

## For Withholding in 2002



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documentation that establishes either of the following.

- The payee is a U.S. person.
- The payee is a foreign person that is the beneficial owner of the income and is entitled to a reduced rate of withholding.

Generally, you must get the documentation before you make the payment. The documentation is not valid if you know, or have reason to know, that it is unreliable or incorrect. See *Standards of Knowledge*, later.

If you cannot reliably associate a payment with valid documentation, you must use the presumption rules discussed later. For example, if you do not have documentation or you cannot determine the portion of a payment that is allocable to specific documentation, you must use the presumption rules.

The specific types of documentation are discussed in this section. You should, however, also see the discussion, *Withholding on Specific Income*, as well as the instructions to the particular forms. As the withholding agent, you may also want to see the *Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY*.

**Joint owners.** If you make a payment to joint owners, you need to get documentation from each owner.

**Form W-9.** Generally, you can treat the payee as a U.S. person if the payee gives you a Form W-9. The Form W-9 can only be used by a U.S. person and must contain the payee's taxpayer identification number (TIN). If there is more than one owner, you may treat the total amount as paid to a U.S. person if any one of the owners gives you a Form W-9. See *U.S. Taxpayer Identification Numbers*, later. U.S. persons are not subject to NRA withholding, but may be subject to Form 1099 reporting and backup withholding.

**Form W-8.** Generally, a foreign person that is a beneficial owner of the income should give you a Form W-8. Until further notice, you can rely upon Forms W-8 that contain a P.O. box as a permanent residence address provided you do not know, or have reason to know, that the person providing the form is a U.S. person or that a street address is available. You may rely on Forms W-8 for which there is a U.S. mailing address provided you received the form prior to December 31, 2001.

If certain requirements are met, the foreign person can give you documentary evidence, rather than a Form W-8. You can rely on documentary evidence in lieu of a Form W-8 for a payment made in a U.S. possession.

**Other documentation.** Other documentation may be required to claim an exemption from, or a reduced rate of, withholding on pay for personal services. The nonresident alien individual may have to give you a Form W-4 or a Form 8233, *Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*. These forms are discussed in *Pay for Personal Services Performed under Withholding on Specific Income*.

## Beneficial Owners

If all the appropriate requirements have been established on a Form W-8BEN, W-8ECI, W-8EXP or, if applicable, on documentary evidence, you may treat the payee as a foreign beneficial owner.

**Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding,** is used by a foreign person to:

- 1) Establish foreign status,
- 2) Claim that such person is the beneficial owner of the income for which the form is being furnished, and
- 3) If applicable, claim a reduced rate of, or exemption from, withholding under an income tax treaty.

Form W-8BEN may also be used to claim that the foreign person is exempt from Form 1099 reporting and backup withholding for income that is not subject to NRA withholding. For example, a foreign person may provide a Form W-8BEN to a broker to establish that the gross proceeds from the sale of securities are not subject to Form 1099 reporting or backup withholding.

**Claiming treaty benefits.** You may apply a reduced rate of withholding to a foreign person that provides a Form W-8BEN claiming a reduced rate of withholding under an income tax treaty only if the person provides a U.S. TIN and certifies that:

- It is a resident of a treaty country,
- It is the beneficial owner of the income,
- If it is an entity, it derives the income within the meaning of section 894 of the Internal Revenue Code (it is not fiscally transparent), and
- It meets any limitation on benefits provision contained in the treaty, if applicable.

If the foreign beneficial owner claiming a treaty benefit is related to you, the foreign beneficial owner must also certify on Form W-8BEN that it will file Form 8833, *Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)*, if the amount subject to NRA withholding received during a calendar year exceeds, in the aggregate, \$500,000.

An entity derives income for which it is claiming treaty benefits only if the entity is not treated as fiscally transparent for that income. See *Fiscally transparent entities* discussed earlier under *Flow-Through Entities*.

Limitations on benefits provisions generally prohibit third country residents from obtaining treaty benefits. For example, a foreign corporation may not be entitled to a reduced rate of withholding unless a minimum percentage of its owners are citizens or residents of the United States or the treaty country.

The exemptions from, or reduced rates of, U.S. tax vary under each treaty. You must check the provisions of the tax treaty that apply. Tables at the end of this publication show the countries with which the United States has income tax treaties and the rates of withholding that apply in cases where all conditions of the particular treaty articles are satisfied.

If a nonresident alien individual has made an election with his or her U.S. citizen or resident spouse to be treated as a U.S. resident for income tax purposes, the nonresident alien may not claim to be a foreign resident to obtain the benefits of a reduced rate of, or exemption from, U.S. income tax under an income tax treaty.

If you know, or have reason to know, that an owner of income is not eligible for treaty benefits claimed, you must not apply the treaty rate. You are not, however, responsible for misstatements on a Form W-8, documentary evidence, or statements accompanying documentary evidence for which you did not have actual knowledge, or reason to know that the statements were incorrect.

**Marketable securities.** A Form W-8BEN provided to claim treaty benefits does not need a U.S. TIN if the foreign beneficial owner is claiming the benefits on income from marketable securities. For this purpose, income from a marketable security consists of the following items.

- 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 SEC under the Securities Act of 1933.
- Income related to loans of any of the above securities.

**Form W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States,** is used by a foreign person to:

- 1) Establish foreign status,
- 2) Claim that such person is the beneficial owner of the income for which the form is being furnished, and
- 3) Claim that the income is effectively connected with the conduct of a trade or business in the United States. (See *Effectively Connected Income*, later.)

Effectively connected income for which a valid Form W-8ECI has been provided is generally not subject to NRA withholding.

**Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding,** is used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession to:

- 1) Establish foreign status,
- 2) Claim that such person is the beneficial owner of the income for which the form is being furnished, and
- 3) Claim a reduced rate of, or an exemption from, withholding as such an entity.

**9    Enclosure 5: IRS Instructions for Form 1042-S, Cover and Page 14**

This enclosure proves that 1042s is not required to be filed against non-resident non-persons who are not engaged in a “trade or business”.

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2006



Department of the Treasury  
Internal Revenue Service

# Instructions for Form 1042-S

## Foreign Person's U.S. Source Income Subject to Withholding

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.



**Use the 2006 Form 1042-S only for income paid during 2006. Do not use the 2006 Form 1042-S for income paid during 2005.**

### What's New

Beginning in 2006, processing year 2007, IRS will no longer accept 3 1/2-inch diskettes for filing information returns.

New regulations under section 1446 apply to publicly traded partnerships (PTP) that have effectively connected income. The PTP can no longer elect to withhold tax based on effectively connected income allocable to its foreign partners. The PTP must withhold on the distribution of that income to its foreign partners. See page 5.

### Purpose of Form

Use Form 1042-S to report income described under *Amounts Subject to Reporting on Form 1042-S* on page 4 and to report amounts withheld under Chapter 3 of the Internal Revenue Code.

Also use Form 1042-S to report distributions of effectively connected income by a publicly traded partnership or nominee. See *Publicly Traded Partnership (Section 1446 Withholding Tax)* on page 5.



**Every person required to deduct and withhold any tax under Chapter 3 of the Code is liable for such tax.**

Copy A is filed with the Internal Revenue Service. Copies B, C, and D are for the recipient. Copy E is for your records.

Do not use Form 1042-S to report an item required to be reported on—

- Form W-2 (wages and other compensation made to employees (other than compensation for dependent personal services for which the beneficial owner is claiming treaty benefits) including wages in the form of group-term life insurance),
- Form 1099, or
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, or Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax. Withholding agents otherwise required to report a distribution partly on a Form 8288-A or Form 8805 and partly on a Form 1042-S may instead report the

entire amount on Form 8288-A or Form 8805.

### Who Must File

Every withholding agent (defined on page 2) must file an information return on Form 1042-S to report amounts paid during the preceding calendar year that are described under *Amounts Subject to Reporting on Form 1042-S* on page 4. However, withholding agents who are individuals are not required to report a payment on Form 1042-S if they are not making the payment as part of their trade or business and no withholding is required to be made on the payment. For example, an individual making a payment of interest that qualifies for the portfolio interest exception from withholding is not required to report the payment if the portfolio interest is paid on a loan that is not connected to the individual's trade or business. However, an individual paying an amount that has actually been subject to withholding is required to report the payment. Also, an individual paying an amount on which withholding is required must report the payment, whether or not the individual actually withholds. See *Multiple Withholding Agent Rule* beginning on page 10 for exceptions to reporting when another person has reported the same payment to the recipient. Also see *Publicly Traded Partnerships (Section 1446 Withholding Tax)* on page 5.

You must file a Form 1042-S even if you did not withhold tax because the income was exempt from tax under a U.S. tax treaty or the Code, including the exemption for income that is effectively connected with the conduct of a trade or business in the United States, or you released the tax withheld to the recipient. For exceptions, see *Amounts That Are Not Subject to Reporting on Form 1042-S* beginning on page 4.

Amounts paid to bona fide residents of U.S. possessions and territories are not subject to reporting on Form 1042-S if the beneficial owner of the income is a U.S. citizen, national, or resident alien.



**If you are required to file Form 1042-S, you must also file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. See Form 1042 for more information.**

### Where, When, and How To File

Forms 1042-S, whether filed on paper, electronically, or on magnetic media,

must be filed with the Internal Revenue Service by March 15, 2007. You are also required to furnish Form 1042-S to the recipient of the income on or before March 15, 2007.

Send any paper Forms 1042-S with Form 1042-T, Annual Summary and Transmittal of Forms 1042-S, to the Internal Revenue Service Center, Philadelphia, PA 19255-0607. You must use Form 1042-T to transmit paper Forms 1042-S. Use a separate Form 1042-T to transmit each type of Form 1042-S. See *Payments by U.S. Withholding Agents* beginning on page 5 and the Form 1042-T instructions for more information. If you have 250 or more Forms 1042-S to file, follow the instructions under *Electronic/Magnetic Media Reporting* below.

**Extension of time to file.** To request an extension of time to file Forms 1042-S, file Form 8809, Application for Extension of Time To File Information Returns. See the Form 8809 instructions for where to file that form. You should request an extension as soon as you are aware that an extension is necessary, but no later than the due date for filing Form 1042-S. By filing Form 8809, you will get an automatic 30-day extension to file Form 1042-S. If you need more time, a second Form 8809 may be submitted before the end of the initial extended due date. See Form 8809 for more information.



**If you are requesting extensions of time to file for more than 50 withholding agents or payers, you must submit the extension requests electronically or magnetically. See Pub. 1187, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically or Magnetically, for more information.**

### Electronic/Magnetic Media Reporting

If you file 250 or more Forms 1042-S, you are required to submit them electronically or using magnetic media.

Electronic submissions are filed using the Filing Information Returns Electronically (FIRE) System. The FIRE System operates 24 hours a day, 7 days a week, at <http://fire.irs.gov>. For more information, see Pub. 1187.

Acceptable form of magnetic media are tape cartridges that meet the specifications in Pub. 1187.

The electronic/magnetic media filing requirement applies separately to original and amended returns. Any person, including a corporation, partnership,



## Box 9, Withholding Agent's Employer Identification Number (EIN)

You are generally required to enter your EIN. However, if you are filing Form 1042-S as a QI, withholding foreign partnership, or withholding foreign trust, enter your QI-EIN, WP-EIN, or WT-EIN. Enter the number and check the applicable box.

If you do not have an EIN, you can apply for one online at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) or by telephone at 1-800-829-4933. Also, you can apply for an EIN by filing Form SS-4, Application for Employer Identification Number. File amended Forms 1042-S when you receive your EIN.

To get a QI-EIN, WP-EIN, or WT-EIN, submit Form SS-4 with your application for that status. (See the definitions for *Qualified intermediary (QI)* on page 3 and *Withholding foreign partnership (WP)* or *withholding foreign trust (WT)* on page 4 for more information.) Do not send an application for a QI-EIN, WP-EIN, or WT-EIN to the Philadelphia Service Center; it will not be processed.

## Box 10, Withholding Agent's Name and Address

Enter your name and address. If your post office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

If you are a nominee that is the withholding agent under section 1446, check the box and enter the PTP's name and other information in boxes 17 through 20.

**Note.** On statements furnished to Canadian recipients of U.S. source deposit interest, in addition to your name and address, you must include the telephone number of a person to contact. This number must provide direct access to an individual who can answer questions about the statement. The telephone number is not required on Copy A of paper forms or on electronic/magnetic media filed with the IRS. You must also include a statement that the information on the form is being furnished to the United States Internal Revenue Service and may be furnished to Canada.

## Box 11, Recipient's Account Number

You may use this box to enter the account number assigned by you to the recipient.

## Box 12, Recipient Code

Enter the recipient code from the list on page 12. The following special instructions apply.

- If applicable, use recipient code 09 (artist or athlete) instead of recipient code 01 (individual), 02 (corporation), or 03

(partnership other than a withholding foreign partnership).

- Use recipient code 12 if you are making a payment to a QI and 04 if you are making a payment to a WP or a WT.

- If you are making a payment to an NQI or flow-through entity, you generally must use the recipient code that applies to the type of recipient who receives the income from the NQI or flow-through entity.

- Use recipient code 03 (partnership other than a withholding foreign partnership) only if you are reporting a payment of income that is effectively connected with the conduct of a trade or business of a nonwithholding foreign partnership in the United States.

Otherwise, follow the rules that apply to payments to flow-through entities.

- Use recipient code 20 (unknown recipient) only if you have not received a withholding certificate or other documentation for a recipient or you cannot determine how much of a payment is reliably associated with a specific recipient. Do not use this code because you cannot determine the recipient's status as an individual, corporation, etc. The regulations under Chapter 3 of the Code provide rules on how to determine a recipient's status when a withholding agent does not have the necessary information.

- Only QIs may use recipient codes 13 (private arrangement intermediary withholding rate pool—general), 14 (private arrangement intermediary withholding rate pool—exempt organizations), 15 (qualified intermediary withholding rate pool—general), and 16 (qualified intermediary withholding rate pool—exempt organizations). A QI should only use recipient code 14 or 16 for pooled account holders that have claimed an exemption based on their tax-exempt status and not some other exemption (for example, treaty or other Code exception). A U.S. withholding agent making a payment to a QI should use recipient code 12.

## Box 13, Recipient's Name and Address

**Name.** Enter the complete name of the recipient.

- If you do not know the name of the recipient, enter "Unknown Recipient."
- If Form 1042-S is being completed by a QI, WP, or WT for a withholding rate pool, enter "Withholding rate pool" in box 13. No address is necessary.

- A QI reporting payments made to a PAI on a withholding rate pool basis must include the name and address of the PAI in box 13.

**Address.** You must generally enter a foreign address in box 13. However, there are limited exceptions. For example, you may enter a U.S. address when reporting payments of scholarship or fellowship grants (income code 15).

For addresses outside the United States or its possessions, follow the foreign country's practice for entering the postal code. Do not abbreviate the country name.

For addresses within the United States, use the U.S. Postal Service 2-letter abbreviation for the state name. Do not enter "United States" or "U.S."

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

You must obtain and enter 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.

- Any foreign grantor trust with five or fewer grantors.

- Any U.S. 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.

## Box 15, Recipient's Country of Residence for Tax Purposes

Enter the unabbreviated name of the recipient's country of residence for tax purposes.

## Box 16, Recipient's Country Code

You must enter the code (from the list that begins on page 15) for the country of which the recipient claims residency under that country's tax laws. Enter "OC"

**10   Enclosure 6: Title 31 U.S. Code of Federal Regulations, Section 306.10, Footnote 2, page 143**

This enclosure proves that Taxpayer Identification Numbers are not required for non-resident non-persons not engaged in a “trade or business”. Also shows that Taxpayer Identification Numbers are only required for payments connected with a “trade or business”.

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# TITLE 31 CODE OF FEDERAL REGULATIONS

## Fiscal Service, Treasury

## § 306.11

the context, refer only to transferable securities.

[38 FR 7078, Mar. 15, 1973, as amended at 59 FR 59036, Nov. 15, 1994; 64 FR 38125, July 15, 1999]

### § 306.3 Transportation charges and risks in the shipment of securities.

The following guidelines apply to the transportation of reissued securities or securities presented for authorized transactions:

(a) The securities may be presented in person by the owner or the owner's agent.

(b) If securities are not presented in person, shipment of the securities is at the owner's risk and expense.

(c) Reissued securities will be delivered by certified mail or by other means, at the risk of the registered owner and at the expense of the Department.

[64 FR 38125, July 15, 1999]

## 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.<sup>2</sup> 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

<sup>2</sup> 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.

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.

### § 306.11 Forms of registration for transferable securities.

The forms of registration described below are authorized for transferable securities:

(a) *Natural persons in their own right.* In the names of natural persons who are not under any legal disability, in their own right, substantially as follows:

(1) *One person.* In the name of one individual. Examples:

John A. Doe (123-45-6789).  
Mrs. Mary C. Doe. (123-45-6789).  
Miss Elizabeth Jane Doe (123-45-6789).

An individual who is sole proprietor of a business conducted under a trade name may include a reference to the trade name. Examples:

John A. Doe, doing business as Doe's Home Appliance Store (123-45-6789).

or

John A. Doe (123-45-6789), doing business as Doe's Home Appliance Store.

(2) *Two or more persons—general.* Securities will not be registered in the name of one person payable on death to another, or in any form which purports to authorize transfer by less than all the persons named in the registration (or all the survivors).<sup>3</sup> Securities will

<sup>3</sup> Warning. Difference Between Transferable Treasury Securities Registered in the Names of Two or More Persons and United States

*Continued*

**11   Enclosure 7: Title 26 U.S. Code of Federal Regulations, Section 1.871-1(b)(1)(i), p. 336**

This enclosure proves that Taxpayer Identification Numbers are not required for non-resident non-persons not engaged in a “trade or business”. Also shows that Taxpayer Identification Numbers are only required for payments connected with a “trade or business”.

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(ii) In 1999, *P* chooses to apply this section to all losses recognized in its 1987 taxable year and in all subsequent years. Consequently, the loss on the sale of *N* is allocated against U.S. source income under paragraph (a)(1) of this section. Allocation of the loss against U.S. source income reduces *P*'s overall foreign loss account and increases *P*'s tax liability in 2 years: 1990, a year that will not be open for assessment on June 30, 1999, and 1997, a year that will be open for assessment on June 30, 1999. Pursuant to paragraph (e)(2)(i) of this section, *P* must file an amended federal income tax return that reflects the rules of this section for 1997, but not for 1990.

**Example 3.** (i) *P*, a domestic corporation, has a calendar taxable year. On March 10, 1989, *P* recognizes a \$100 capital loss on the sale of *N*, a foreign corporation. The loss is allocated against foreign source income under § 1.861-8(e)(7) on *P*'s federal income tax return for 1989 and results in excess foreign tax credits for that year. The excess credit is carried back to 1988, pursuant to section 904(c). In 1999, *P* chooses to apply this section to all losses recognized in its 1989 taxable year and in all subsequent years. On June 30, 1999, *P*'s 1988 taxable year is closed for assessment, but *P*'s 1989 taxable year is open with respect to claims for refund.

(ii) Because *P* chooses to apply this section to its 1989 taxable year, the loss on the sale of *N* is allocated against U.S. source income under paragraph (a)(1) of this section. Allocation of the loss against U.S. source income would have permitted the foreign tax credit to be used in 1989, reducing *P*'s tax liability in 1989. Nevertheless, under paragraph (e)(2)(ii) of this section, because the credit was carried back to 1988, *P* may not claim the foreign tax credit in 1989.

[T.D. 8805, 64 FR 1511, Jan. 11, 1999, as amended by T.D. 8973, 66 FR 67085, Dec. 28, 2001; 67 FR 3812, Jan. 28, 2002]

## NONRESIDENT ALIENS AND FOREIGN CORPORATIONS

### NONRESIDENT ALIEN INDIVIDUALS

#### § 1.871-1 Classification and manner of taxing alien individuals.

(a) *Classes of aliens.* For purposes of the income tax, alien individuals are divided generally into two classes, namely, resident aliens and nonresident aliens. Resident alien individuals are, in general, taxable the same as citizens of the United States; that is, a resident alien is taxable on income derived from all sources, including sources without the United States. See § 1.1-1(b). Nonresident alien individuals

are taxable only on certain income from sources within the United States and on the income described in section 864(c)(4) from sources without the United States which is effectively connected for the taxable year with the conduct of a trade or business in the United States. However, nonresident alien individuals may elect, under section 6013 (g) or (h), to be treated as U.S. residents for purposes of determining their income tax liability under Chapters 1, 5, and 24 of the code. Accordingly, any reference in §§ 1.1-1 through 1.1388-1 and §§ 1.1491-1 through 1.1494-1 of this part to non-resident alien individuals does not include those with respect to whom an election under section 6013 (g) or (h) is in effect, unless otherwise specifically provided. Similarly, any reference to resident aliens or U.S. residents includes those with respect to whom an election is in effect, unless otherwise specifically provided.

(b) *Classes of nonresident aliens*—(1) *In general.* For purposes of the income tax, nonresident alien individuals are divided into the following three classes:

(i) Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in the United States.

(ii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under § 1.871-9 to be, engaged in a trade or business in the United States, and

(iii) Nonresident alien individuals who are bona fide residents of Puerto Rico during the entire taxable year.

An individual described in subdivision (i) or (ii) of this subparagraph is subject to tax pursuant to the provisions of subpart A (section 871 and following), part II, subchapter N, chapter 1 of the Code, and the regulations thereunder. See §§ 1.871-7 and 1.871-8. The provisions of subpart A do not apply to individuals described in subdivision (iii) of this subparagraph, but such individuals, except as provided in section 933 with respect to Puerto Rican source income, are subject to the tax imposed by section 1 or section 1201(b). See § 1.876-1.



## 25.11 **FORM 11: IRS FORM SS-8**

This form is sent to the IRS by private employers to request the withholding status of a person they are taking on. The form can be useful to resolve disputes between private employers and their workers about whether or how to withhold. The version of this form we provide has been filled in consistent with the rest of this book. If you want to modify it, you can find an editable, electronic version of the form at:

*Federal Forms, Publications, and Notices*, Family Guardian Fellowship  
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

The form requires an attachment, which is available below:

*The “Trade or Business” Scam*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm>

Name of firm (or person) for whom the worker performed services		Worker's name	
Firm's address (include street address, apt. or suite no., city, state, and ZIP code)		Worker's address (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name		Daytime telephone number (        )	Worker's social security number :           :
Telephone number (include area code) (        )	Firm's employer identification number :	Worker's employer identification number (if any) :	

**Note.** If the worker is paid by a firm other than the one listed on this form for these services, enter the name, address, and employer identification number of the payer. ►

## Disclosure of Information

The information provided on Form SS-8 may be disclosed to the firm, worker, or payer named above to assist the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named above. The information can only be disclosed to assist with the determination process. If you provide incomplete information, we may not be able to process your request. See *Privacy Act and Paperwork Reduction Act Notice* on page 5 for more information. **If you do not want this information disclosed to other parties, do not file Form SS-8.**

**Parts I–V.** All filers of Form SS-8 must complete all questions in Parts I–IV. Part V must be completed if the worker provides a service directly to customers or is a salesperson. If you cannot answer a question, enter “Unknown” or “Does not apply.” If you need more space for a question, attach another sheet with the part and question number clearly identified.

Part I	General Information
--------	---------------------

- 1 This form is being completed by: ☐ Firm ☐ Worker; for services performed \_\_\_\_\_ to \_\_\_\_\_.  
(beginning date) (ending date)
- 2 Explain your reason(s) for filing this form (for example, you received a bill from the IRS, you believe you erroneously received a Form 1099 or Form W-2, you are unable to get worker's compensation benefits, or you were audited or are being audited by the IRS). \_\_\_\_\_  
\_\_\_\_\_
- 3 Total number of workers who performed or are performing the same or similar services \_\_\_\_\_.
- 4 How did the worker obtain the job? ☐ Application ☐ Bid ☐ Employment Agency ☐ Other (specify) \_\_\_\_\_
- 5 Attach copies of all supporting documentation (contracts, invoices, memos, Forms W-2 or Forms 1099-MISC issued or received, IRS closing agreements, IRS rulings, etc.). In addition, please inform us of any current or past litigation concerning the worker's status. If no income reporting forms (Form 1099-MISC or W-2) were furnished to the worker, enter the amount of income earned for the year(s) at issue \$ \_\_\_\_\_.  
If both Form W-2 and Form 1099-MISC were issued or received, explain why. \_\_\_\_\_  
\_\_\_\_\_
- 6 Describe the firm's business. \_\_\_\_\_  
\_\_\_\_\_
- 7 Describe the work done by the worker and provide the worker's job title. \_\_\_\_\_  
\_\_\_\_\_
- 8 Explain why you believe the worker is an employee or an independent contractor. \_\_\_\_\_  
\_\_\_\_\_
- 9 Did the worker perform services for the firm in any capacity before providing the services that are the subject of this determination request?  
☐ Yes ☐ No ☐ N/A  
If "Yes," what were the dates of the prior service? \_\_\_\_\_  
If "Yes," explain the differences, if any, between the current and prior service. \_\_\_\_\_  
\_\_\_\_\_
- 10 If the work is done under a written agreement between the firm and the worker, attach a copy (preferably signed by both parties). Describe the terms and conditions of the work arrangement. \_\_\_\_\_

**Part II Behavioral Control**

- 1 What specific training and/or instruction is the worker given by the firm? .....
- 2 How does the worker receive work assignments? .....
- 3 Who determines the methods by which the assignments are performed? .....
- 4 Who is the worker required to contact if problems or complaints arise and who is responsible for their resolution? .....
- 5 What types of reports are required from the worker? Attach examples. ....
- 6 Describe the worker's daily routine such as, schedule, hours, etc. ....
- 7 At what location(s) does the worker perform services (e.g., firm's premises, own shop or office, home, customer's location, etc.)? Indicate the appropriate percentage of time the worker spends in each location, if more than one. ....
- 8 Describe any meetings the worker is required to attend and any penalties for not attending (e.g., sales meetings, monthly meetings, staff meetings, etc.). ....
- 9 Is the worker required to provide the services personally? . . . . . ☐ Yes ☐ No
- 10 If substitutes or helpers are needed, who hires them? .....
- 11 If the worker hires the substitutes or helpers, is approval required? . . . . . ☐ Yes ☐ No  
If "Yes," by whom? .....
- 12 Who pays the substitutes or helpers? .....
- 13 Is the worker reimbursed if the worker pays the substitutes or helpers? . . . . . ☐ Yes ☐ No  
If "Yes," by whom? .....

**Part III Financial Control**

- 1 List the supplies, equipment, materials, and property provided by each party:  
The firm .....
- The worker .....
- Other party .....
- 2 Does the worker lease equipment? . . . . . ☐ Yes ☐ No  
If "Yes," what are the terms of the lease? (Attach a copy or explanatory statement.) .....
- 3 What expenses are incurred by the worker in the performance of services for the firm? .....
- 4 Specify which, if any, expenses are reimbursed by:  
The firm .....
- Other party .....
- 5 Type of pay the worker receives: ☐ Salary ☐ Commission ☐ Hourly Wage ☐ Piece Work  
☐ Lump Sum ☐ Other (specify) .....
- If type of pay is commission, and the firm guarantees a minimum amount of pay, specify amount \$ .....
- 6 Is the worker allowed a drawing account for advances? . . . . . ☐ Yes ☐ No  
If "Yes," how often? .....
- Specify any restrictions. ....
- 7 Whom does the customer pay? . . . . . ☐ Firm ☐ Worker  
If worker, does the worker pay the total amount to the firm? ☐ Yes ☐ No If "No," explain. ....
- 8 Does the firm carry worker's compensation insurance on the worker? . . . . . ☐ Yes ☐ No
- 9 What economic loss or financial risk, if any, can the worker incur beyond the normal loss of salary (e.g., loss or damage of equipment, material, etc.)? .....

**Part IV Relationship of the Worker and Firm**

- 1 List the benefits available to the worker (e.g., paid vacations, sick pay, pensions, bonuses, paid holidays, personal days, insurance benefits). \_\_\_\_\_
- 2 Can the relationship be terminated by either party without incurring liability or penalty? . . . . . ☐ Yes ☐ No  
If "No," explain your answer. \_\_\_\_\_
- 3 Did the worker perform similar services for others during the same time period? . . . . . ☐ Yes ☐ No  
If "Yes," is the worker required to get approval from the firm? . . . . . ☐ Yes ☐ No
- 4 Describe any agreements prohibiting competition between the worker and the firm while the worker is performing services or during any later period. Attach any available documentation. \_\_\_\_\_
- 5 Is the worker a member of a union? . . . . . ☐ Yes ☐ No
- 6 What type of advertising, if any, does the worker do (e.g., a business listing in a directory, business cards, etc.)? Provide copies, if applicable. \_\_\_\_\_
- 7 If the worker assembles or processes a product at home, who provides the materials and instructions or pattern? \_\_\_\_\_
- 8 What does the worker do with the finished product (e.g., return it to the firm, provide it to another party, or sell it)? \_\_\_\_\_
- 9 How does the firm represent the worker to its customers (e.g., employee, partner, representative, or contractor)? \_\_\_\_\_
- 10 If the worker no longer performs services for the firm, how did the relationship end (e.g., worker quit or was fired, job completed, contract ended, firm or worker went out of business)? \_\_\_\_\_

**Part V For Service Providers or Salespersons.** Complete this part if the worker provided a service directly to customers or is a salesperson.

- 1 What are the worker's responsibilities in soliciting new customers? \_\_\_\_\_
- 2 Who provides the worker with leads to prospective customers? \_\_\_\_\_
- 3 Describe any reporting requirements pertaining to the leads. \_\_\_\_\_
- 4 What terms and conditions of sale, if any, are required by the firm? \_\_\_\_\_
- 5 Are orders submitted to and subject to approval by the firm? . . . . . ☐ Yes ☐ No
- 6 Who determines the worker's territory? \_\_\_\_\_
- 7 Did the worker pay for the privilege of serving customers on the route or in the territory? . . . . . ☐ Yes ☐ No  
If "Yes," whom did the worker pay? \_\_\_\_\_  
If "Yes," how much did the worker pay? . . . . . \$ \_\_\_\_\_
- 8 Where does the worker sell the product (e.g., in a home, retail establishment, etc.)? \_\_\_\_\_
- 9 List the product and/or services distributed by the worker (e.g., meat, vegetables, fruit, bakery products, beverages, or laundry or dry cleaning services). If more than one type of product and/or service is distributed, specify the principal one. \_\_\_\_\_
- 10 Does the worker sell life insurance full time? . . . . . ☐ Yes ☐ No
- 11 Does the worker sell other types of insurance for the firm? . . . . . ☐ Yes ☐ No  
If "Yes," enter the percentage of the worker's total working time spent in selling other types of insurance . . . . . \_\_\_\_\_%
- 12 If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, enter the percentage of the worker's time spent in the solicitation . . . . . \_\_\_\_\_%
- 13 Is the merchandise purchased by the customers for resale or use in their business operations? . . . . . ☐ Yes ☐ No  
Describe the merchandise and state whether it is equipment installed on the customers' premises. \_\_\_\_\_

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.



Type or print name below signature.

Title ►

Date ►

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose

Firms and workers file Form SS-8 to request a determination of the status of a worker for purposes of federal employment taxes and income tax withholding.

A Form SS-8 determination may be requested only in order to resolve federal tax matters. If Form SS-8 is submitted for a tax year for which the statute of limitations on the tax return has expired, a determination letter will not be issued. The statute of limitations expires 3 years from the due date of the tax return or the date filed, whichever is later.

The IRS does not issue a determination letter for proposed transactions or on hypothetical situations. We may, however, issue an information letter when it is considered appropriate.

### Definition

**Firm.** For the purposes of this form, the term "firm" means any individual, business enterprise, organization, state, or other entity for which a worker has performed services. The firm may or may not have paid the worker directly for these services.



*If the firm was not responsible for payment for services, be sure to enter the name, address, and employer identification number of the payer on the first page of Form SS-8, below the identifying information for the firm and the worker.*

### The SS-8 Determination Process

The IRS will acknowledge the receipt of your Form SS-8. Because there are usually two (or more) parties who could be affected by a determination of employment status, the IRS attempts to get information from all parties involved by sending those parties blank Forms SS-8 for completion. Some or all of the information provided on this Form SS-8 may be shared with the other parties listed on page 1. The case will be assigned to a technician who will review the facts, apply the law, and render a decision. The technician may ask for additional information from the requestor, from other involved parties, or from third parties that could help clarify the work relationship before rendering a decision. The IRS will generally issue a formal determination to the firm or payer (if that is a different entity), and will send a copy to the worker. A determination letter applies only to a worker (or a class of workers) requesting it, and the decision is binding on the IRS. In certain cases, a formal determination will not be issued. Instead, an information letter may be issued. Although an information letter is advisory only and is not binding on the IRS, it may be used to assist the worker to fulfill his or her federal tax obligations.

Neither the SS-8 determination process nor the review of any records in connection with the determination constitutes an examination (audit) of any federal tax return. If the periods under consideration have previously been examined, the SS-8 determination process will not constitute a reexamination under IRS reopening procedures. Because this is not an examination of any federal tax return, the appeal rights available in connection with an examination do not apply to an SS-8 determination. However, if you disagree with a determination and you have additional information concerning the work relationship that you believe was not previously considered, you may request that the determining office reconsider the determination.

## Completing Form SS-8

Answer all questions as completely as possible. Attach additional sheets if you need more space. Provide information for all years the worker provided services for the firm. Determinations are based on the entire relationship between the firm and the worker. Also indicate if there were any significant changes in the work relationship over the service term.

Additional copies of this form may be obtained by calling 1-800-829-4933 or from the IRS website at [www.irs.gov](http://www.irs.gov).

### Fee

There is no fee for requesting an SS-8 determination letter.

### Signature

Form SS-8 must be signed and dated by the taxpayer. A stamped signature will not be accepted.

The person who signs for a corporation must be an officer of the corporation who has personal knowledge of the facts. If the corporation is a member of an affiliated group filing a consolidated return, it must be signed by an officer of the common parent of the group.

The person signing for a trust, partnership, or limited liability company must be, respectively, a trustee, general partner, or member-manager who has personal knowledge of the facts.

### Where To File

Send the completed Form SS-8 to the address listed below for the firm's location. However, only for cases involving federal agencies, send Form SS-8 to the Internal Revenue Service, Attn: CC:CORP:T:C, Ben Franklin Station, P.O. Box 7604, Washington, DC 20044.

#### Firm's location:

#### Send to:

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming, American Samoa, Guam, Puerto Rico, U.S. Virgin Islands

Internal Revenue Service  
SS-8 Determinations  
P.O. Box 630  
Stop 631  
Holtsville, NY 11742-0630

Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, all other locations not listed

Internal Revenue Service  
SS-8 Determinations  
40 Lakemont Road  
Newport, VT 05855-1555

### Instructions for Workers

If you are requesting a determination for more than one firm, complete a separate Form SS-8 for each firm.



*Form SS-8 is not a claim for refund of social security and Medicare taxes or federal income tax withholding.*

If the IRS determines that you are an employee, you are responsible for filing an amended return for any corrections related to this decision. A determination that a worker is an employee does not necessarily reduce any current or prior tax liability. For more information, call 1-800-829-1040.

**Time for filing a claim for refund.** Generally, you must file your claim for a credit or refund within 3 years from the date your original return was filed or within 2 years from the date the tax was paid, whichever is later.

**Filing Form SS-8 does not prevent the expiration of the time in which a claim for a refund must be filed.** If you are concerned about a refund, and the statute of limitations for filing a claim for refund for the year(s) at issue has not yet expired, you should file Form 1040X, Amended U.S. Individual Income Tax Return, to protect your statute of limitations. File a separate Form 1040X for each year.

On the Form 1040X you file, do not complete lines 1 through 24 on the form. Write "Protective Claim" at the top of the form, sign and date it. In addition, you should enter the following statement in Part II, Explanation of Changes: "Filed Form SS-8 with the Internal Revenue Service Office in (Holtsville, NY; Newport, VT; or Washington, DC; as appropriate). By filing this protective claim, I reserve the right to file a claim for any refund that may be due after a determination of my employment tax status has been completed."

**Filing Form SS-8 does not alter the requirement to timely file an income tax return.** Do not delay filing your tax return in anticipation of an answer to your SS-8 request. In addition, if applicable, do not delay in responding to a request for payment while waiting for a determination of your worker status.

## Instructions for Firms

If a **worker** has requested a determination of his or her status while working for you, you will receive a request from the IRS to complete a Form SS-8. In cases of this type, the IRS usually gives each party an opportunity to present a statement of the facts because any decision will affect the employment tax status of the parties. Failure to respond to this request will not prevent the IRS from issuing a determination letter based on the information he or she has made available so that the worker may fulfill his or her federal tax obligations. However, the information that you provide is extremely valuable in determining the status of the worker.

If you are requesting a determination for a particular class of worker, complete the form for one individual who is representative of the class of workers whose status is in question. If you want a written determination for more than one class of workers, complete a separate Form SS-8 for one worker from each class whose status is typical of that class. A written determination for any worker will apply to other workers of the same class if the facts are not materially different for these workers. Please provide a list of names and addresses of all workers potentially affected by this determination.

If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker under section 530 of the

1978 Revenue Act. However, this relief provision cannot be considered in conjunction with a Form SS-8 determination because the determination does not constitute an examination of any tax return. For more information regarding section 530 of the 1978 Revenue Act and to determine if you qualify for relief under this section, you may visit the IRS website at [www.irs.gov](http://www.irs.gov).

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to determine the employment status of the worker(s) described on the form. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages. Sections 3121(d), 3306(a), and 3401(c) and (d) and the related regulations define employee and employer for purposes of employment taxes imposed under Subtitle C. Section 6001 authorizes the IRS to request information needed to determine if a worker(s) or firm is subject to these taxes. Section 6109 requires you to provide your taxpayer identification number. Neither workers nor firms are required to request a status determination, but if you choose to do so, you must provide the information requested on this form. Failure to provide the requested information may prevent us from making a status determination. If any worker or the firm has requested a status determination and you are being asked to provide information for use in that determination, you are not required to provide the requested information. However, failure to provide such information will prevent the IRS from considering it in making the status determination. Providing false or fraudulent information may subject you to penalties. Routine uses of this information include providing it to the Department of Justice for use in civil and criminal litigation, to the Social Security Administration for the administration of social security programs, and to cities, states, and the District of Columbia for the administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. We may provide this information to the affected worker(s), the firm, or payer as part of the status determination process.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 22 hrs.; Learning about the law or the form, 47 min.; and Preparing and sending the form to the IRS, 1 hr., 11 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File* on page 4.





## **25.12 FORM 12: Sample Private Employer/Employee Withholding Agreement**

Private employers are coerced by the IRS into participating in the corrupt federal tax “scheme”, in most cases. They wouldn’t get involved at all if the IRS didn’t threaten, harass, and terrorize them into compliance with laws that don’t apply to them at all and which create no duty on their part to deduct or withhold anything. What private employers expect and want to get out of existing employees or new hires is the following:

1. Minimize their risk exposure in relation to the IRS
2. Not get involved in disputes between the employee and the IRS that would add to their payroll costs.

What most employees want, in contrast, is usually:

1. To not withhold anything from their paycheck so they can take everything home.
2. Stopping withholding with the IRS Form W-8 or Form W-8BEN instead of the IRS Form W-4, so they don’t compromise their residency or filing status as “non-resident persons”.
3. Written, notarized proof from their employer that they were coerced into involuntarily filing the wrong withholding forms and misrepresenting their status in order to avoid not being hired or being fired if they refused. This proof will enable the private employee to correct their filing and/or withholding status with the IRS at the end of the year and give them proof they can send to the IRS that shows that any monies wrongfully withheld from their pay were withheld under duress and were involuntarily paid. This kind of legal evidence is important, because there is legal precedent behind the idea that any monies illegally or involuntarily paid to the government are recoverable, but if they were voluntarily paid, they are not. That way, coerced employees can submit substitute W-2’s using the IRS Form 4852 and zero out any “wages” improperly reported on block 1 of the IRS Form W-2 at the end of the calendar year. Absent such legal evidence, the IRS is likely to reject the IRS Form 4852 at the end of the year by saying that they need permission from their employer to change the reported amount. IRS has no legal authority to make such a determination and can’t violate the rules of evidence, which say that the unauthenticated W-2 they receive has more weight than the 4852 you sent them signed under penalty of perjury. See section 19.11.3 earlier for confirmation of this fact.

What this section will do, then, is present an agreement between the private employer and his private employee that they can both sign which will meet all of the above goals, and maintain a healthy and non-adversarial relationship between the employee and their employer. That agreement starts on the next page and should be signed as part of the employment agreement and before hired or when an employee wants to change withholding status to stop withholding. Feel free to modify or improve it if you like, and if the improved version works for you, then please send your improvement suggestions to us so that we can make this document better.



# ***VOLUNTARY NONWITHHOLDING AGREEMENT FORM INSTRUCTIONS***

Last revised: 6-24-2007

Source: <http://sedm.org>

## **1. PURPOSE OF THIS FORM**

- 1.1. This form is for use by persons who do not want to participate in the federal income tax, which is voluntary for “nontaxpayers”, but not for “taxpayers”. In other words, they don’t choose to volunteer to become “taxpayers” and have the I.R.C. enforced against them.
- 1.2. This form is intended to be provided to private employers by private employees.
- 1.3. This form is derived from the *Federal and State Tax Withholding Options for Private Employers* book at the address below. It is found within that book as FORM 15 in section 26.15.

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

## **2. PREPARATION INSTRUCTIONS:**

- 2.1. If you haven’t already, read our article on *Techniques for Building a Good Administrative Record* at:  
<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.
- 2.2. Fill in the name of the employer and employee at the beginning.
- 2.3. Sign this form.
- 2.4. Sign this form.
- 2.5. At the end of the associated employment agreement, write:

*“Not valid without attached signed Voluntary Nonwithholding Agreement.”*

- 2.6. Submit a copy to private employer. Keep the original for your records.

## **3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Nonresident Alien Position*, Form #05.020.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called “taxpayers”.  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 3.5. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>

## **VOLUNTARY NONWITHHOLDING AGREEMENT**

Comes now, \_\_\_\_\_ (name of private employer), hereinafter titled "Private Employer" and \_\_\_\_\_ (private employee name), hereinafter titled "Private Employee", who have chosen to institute this voluntary nonwithholding agreement to ensure the protection of their mutual financial and best interests. The agreement relates exclusively to payroll withholding arrangements by Private Employer relating to the earnings of Private Employee while working for Private Employer. It is intended that this agreement will provide a good-faith environment of trust and teamwork between the private employers and private employees. The parties therefore have mutually agree that:

### **1. Voluntary Stipulations by Private Employer:**

- 1.1. The **lowest** numbered withholding option I am willing to accept, from section 11 of the document *Federal and State Withholding Options for Private Employers* is: \_\_\_\_\_ (enter number)
- 1.2. Private Employer agrees to keep Private Employee fully informed if or when he/she has subjected this document or any aspects of their interactions relating to withholding to review or comment or advisement by a tax or legal professional, and to provide a written and dated synopsis of what was discussed that is signed by the persons who discussed it. This is an important way to maintain an environment of good faith and trust between Private Employer and Private Employee.
- 1.3. Private Employee is not an "employee" within the meaning of the Internal Revenue Code and as defined in 26 U.S.C. §3401(c) or 26 CFR §31.3401(c)-1.
- 1.4. Private Employer is not an "employer" within the meaning of the Internal Revenue Code.
- 1.5. Private Employer is not a "withholding agent" within the meaning of the Internal Revenue Code.
- 1.6. Private Employer has been unable to identify a law that created a "legal duty" for it to deduct or withhold any monies from the pay of Private Employee under the provisions of the Internal Revenue Code, Subtitle A, or for Social Security or Medicare, based on the declared status of Private Employee as a "nonresident alien".
- 1.7. Private Employer is not qualified or able or willing to make determinations about the filing status or citizenship status of Private Employee. That is the exclusive responsibility of the Private Employee.
- 1.8. Private Employer has made a good faith effort to determine what the Internal Revenue Code and the Constitution require, and has been unable to get any cooperation from the IRS in the proper application of the Internal Revenue Code to his situation that the purveyor of the advice was willing to be held personally liable for. Therefore, it has no good-faith basis to believe anything based on feedback from the IRS it has received so far. This is especially true based on the fact that the Federal courts routinely refuse to hold the IRS accountable for the content of their forms, publications, or the oral advice they give on their phone support line.
- 1.9. Private Employer agrees not to terminate, reduce the benefits of, discriminate against, or otherwise persecute Private Employee for:
  - 1.9.1. His position on the withholding of "Personal Income Taxes" from his pay.
  - 1.9.2. Any IRS actions to levy his pay or benefits or lien his property.
  - 1.9.3. Any legal actions he may take individually against payroll clerks who are operating in violation of the Internal Revenue Code of the United States or the revenue laws of a State of the Union.
- 1.10. Private Employer has been notified of the following facts by Private Employee:
  - 1.10.1. Private Employee does not wish to voluntarily deduct or withhold federal taxes from his paycheck and therefore does not have a "voluntary withholding agreement" in place with Private Employer.
  - 1.10.2. Private Employee declares that he is not an "employee" under the Internal Revenue Code and therefore does not want a W-2 provided to the IRS that reveals anything about himself.
  - 1.10.3. Absent a "voluntary withholding agreement", Private Employee is incapable of earning "wages" as defined under 26 CFR §31.3401(a)-3.
  - 1.10.4. Absent the ability to earn "wages", the amounts reported in Block 1 of the W-2 form annually must be "zero", regardless of the amount of payroll taxes withheld, and that to report anything else would be fraud.
  - 1.10.5. The form "W-2" should only be provided at the end of the year for federal "employees" who have a "voluntary withholding agreement" in place in the form of a valid IRS form W-4 which was voluntarily executed by the "employee" absent any duress.
- 1.11. Private Employer recognizes the right of Private Employee to correct the W-2 forms submitted to the IRS annually relating to the withholding of monies under the Internal Revenue Code, and consents and does not disagree to any such interactions that Private Employee might have with IRS.
- 1.12. Private Employer covenants and agrees that in the event that a W-2 form is mistakenly provided to the IRS by us or our payroll provider or if a nonzero amount is mistakenly reported on that form, then Private Employee has our full consent and authority to submit either this agreement and/or a form 4852 to correct the erroneous amounts

reported and to identify his/her proper status as a “nonresident alien”, and we will never make any effort to contradict what he reports on the form 4852 or relating to his filing or citizenship status.

- 1.13. Private Employer has told Private Employee that he must submit and complete an unmodified W-4 form in order to either keep his job or be hired initially, and that if he didn’t, we would not consider hiring him and/or fire him because of the legal and other hardships that his stance might impose on our company/organization.

Circle one relating to whether this provision is true and initial: (Yes) (No) Initial:\_\_\_\_\_

**2. Voluntary Stipulations of Private Employee:**

- 2.1. The **highest** numbered withholding option I am willing to accept, from section 22 of the document *Federal and State Withholding Options for Private Employers* is: \_\_\_\_\_(enter number)
- 2.2. Private Employee has independently and voluntarily determined that he is not “liable” for the payment of any monies to the IRS under the authority of the Internal Revenue Code, Subtitles A or C.
- 2.3. Private Employee has agreed to assume all responsibility relating to the accuracy or appropriateness of tax withholding/nonwithholding forms he/she submits to Private Employer.
- 2.4. Private Employee has independently and voluntarily determined that he is a “nonresident alien” and a “nontaxpayer” under the Internal Revenue Code.
- 2.5. Private Employee has determined that Private Employer is not qualified or authorized to make determinations about his legal or tax status as a “nonresident alien” or his citizenship status.
- 2.6. Private Employee has agreed to waive the right to sue or prosecute Private Employer for any issues or liabilities relating to this agreement or to payroll withholding of IRS or state income taxes provided that:
- 2.6.1. Private Employee does not have any monies taken out of his pay under the authority of Subtitles A or C of the Internal Revenue Code or under state revenue laws.
- 2.6.2. Private Employer abides by this agreement in good faith.
- 2.6.3. Private Employer does not terminate Private Employee in the event that he takes legal action individually against the payroll agent of Private Employer.
- 2.7. In the interests of justice, Private Employee reserves the right to sue payroll department personnel individually but not the Private Employer for damages to his property and liberty resulting from:
- 2.7.1. Honoring an IRS “Notice of Levy” absent a signed, court order or Abstract of Judgment as required by the Fifth Amendment to the U.S. Constitution.
- 2.7.2. Honoring any IRS request absent being provided by IRS with that request:
- 2.7.2.1. A written request for the thing demanded.
- 2.7.2.2. The signature and full legal name of the person at the IRS who is requesting it.
- 2.7.2.3. The following information about the person making the demand:
- 2.7.2.3.1. Mailing and home residence address
- 2.7.2.3.2. Work and home phone number
- 2.7.2.3.3. Email address
- 2.7.2.3.4. Pocket commission (badge number)
- 2.7.2.3.5. An agreement to be held personally liable if the request is incorrect or inconsistent with the Internal Revenue Code.
- 2.8. Private Employee declares that he has been told that he must submit and complete an unmodified W-4 form in order to either keep his job or be hired initially, and that if he didn’t, Private Employer would not consider hiring him and/or fire him because of the legal and other hardships that his stance might impose on our company/organization. He has also been told that he may not submit the form which he believes represents his true status as a “nonresident alien”, the form W-8BEN, because doing so would impose undue risk or hardship to Private Employer. This is true even though Private Employer has not been able to substantiate why the W-8 form or W-8BEN form are the incorrect form, nor rebut the conclusions of law contained in Appendix B of the document “Federal and State Withholding Options for Private Employers”.

Circle one relating to whether this provision is true and initial: (Yes) (No) Initial:\_\_\_\_\_

The parties to this agreement both stipulate that they will:

1. Not rely on any IRS Publication or the telephone advice of the IRS in reaching any conclusions about what the law requires of them, because the federal courts and the IRS’ own Internal Revenue Manual declare that these sources of information are not trustworthy. See Section 7 earlier for confirmation of why this is.
2. Avoid all presumptions or assumptions about the Internal Revenue Code and the Constitution, because these are very prejudicial. That means that they cannot and will not:

- 2.1. Reach any conclusions or make any recommendations about withholding or payment of income taxes that they cannot back up with a statute and implementing regulation.
- 2.2. Not rely on the advice of an expert unless he can furnish statutes and implementing regulations that confirm what he is saying.
3. Exercise due diligence in finding out what the payroll withholding laws require by reading the statutes and implementing regulations for themselves.
4. Will use the Admissions Relating to Alleged Liability appearing in Appendix B as the means of resolving any disputes of law in respect to payroll tax withholding.

Although Private Employer has determined that they have no duty to deduct or withhold federal income taxes, the parties have elected to sign this voluntary nonwithholding agreement to minimize their risks and legal liabilities while ensuring that they have the ability to hire and employ talented and qualified people who want to work for them.

Private Employee declares that he is under illegal duress by IRS and Private Employer as far as what he can or should do relating to the withholding of payroll taxes. Private Employer also declares that it, in turn, is also under illegal duress from the IRS as far as what it can or may allow its "employees" to do relating to payroll withholding taxes. That duress has been demonstrated repeatedly to both parties through chronic and repeated attempts by the Internal Revenue Service to disobey or "mis-enforce" the Internal Revenue Laws against the parties as well as others whose dealings they have personally observed or heard about. Both parties are therefore not acting voluntarily in the context of employment withholding and the result is that they are acting as compelled, involuntary agents of the IRS and not of their own free will. Consequently, they cannot and should not be held personally or collectively liable for any of their actions relating to the deducting and withholding of payroll taxes.

Both parties agree not to hold the other liable for their involuntary/compelled misapplication of the Internal Revenue Laws under collective illegal duress from the IRS, but instead would like to constructively help each other reach a withholding arrangement that is more consistent with the internal revenue laws and the wishes of the parties than that resulting from what the IRS informally "says" they will allow, which in reality amounts to nothing more than extortion under the color of law in most cases.

The parties hereby consent and agree to the above stipulations, and certify that they are empowered to act on behalf of the parties to this agreement, and will do everything in their power to honor this agreement.

Signed: _____ Private Employer Representative	Date: _____
Signed: _____ Private Employee	Date: _____
Signed: _____ Witness/Notary	Date: _____

### **25.13    FORM 13: Affidavit of Citizenship, Domicile, and Tax Status**

Use this form as an attachment to any tax or withholding form to clearly establish your citizenship, domicile, and tax status and to ensure that you are not prejudicially “presumed” to be a federal “individual” engaged in a federal franchise who is therefore a “taxpayer”. You can find the latest version of this form at:

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

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

# ***AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS FORM INSTRUCTIONS***

Last revised: 11/1/2021

## **1. PURPOSE:**

- 1.1. This form is used to precisely document your citizenship, domicile, and tax status. It is useful in many circumstances, including as a substitute for the older IRS form W-8, which was terminated by the IRS in 2002 with no replacement. The reason the IRS terminated this form is because:
  - 1.1.1. They don't want people to have legal proof that the IRS MUST leave them alone because they are nontaxpayers.
  - 1.1.2. They don't want to provide an alternative for stopping withholding that might supplant IRS form W-4, because they want EVERYONE to wrongfully presume that they are statutory "U.S. citizens", federal "employees" and "public officers" engaged in privileged, excise taxable "[trade or business](#)". See the following for details:
    - 1.1.2.1. *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>
    - 1.1.2.2. *The Trade or Business Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 1.1.3. They don't want people to have a way to legally document that they are not required to provide a Social Security Number when opening financial accounts, in accordance with [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#) and [31 C.F.R. §306.10](#) Note 2.
- 1.2. This form is helpful in destroying false presumptions of the recipient and shifting the burden of proof onto the recipient to prove that you are a "[U.S. person](#)", a "[taxpayer](#)", or a person who must supply an identifying number because you are a federal "public officer". This helps defend your status and provides a legal roadblock for those who want to destroy your true legal status as a sovereign natural person and a "nontaxpayer".
- 1.3. You need this form because:
  - 1.3.1. Neither the IRS nor most states provide a form for use by those who are all the following:
    - 1.3.1.1. Non-residents.
    - 1.3.1.2. Nontaxpayers.
    - 1.3.1.3. Not statutory "individuals" or "persons" under federal law.
    - 1.3.1.4. Not engaged in a "trade or business".
  - 1.3.2. If you use standard IRS forms and sign them under penalty of perjury as a "nontaxpayer", you are committing perjury under penalty of perjury in most cases by misrepresenting yourself as a "taxpayer" or a "resident alien". See:
    - 1.3.2.1. *Who are "taxpayers" and who Needs a "Taxpayer Identification Number"?*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
    - 1.3.2.2. *"Taxpayer" v. "Nontaxpayer"-Which one are You?*  
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>
- 1.4. A simpler version of this form is also available below:

*About IRS Form W-8BEN*, Form #04.202

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

## **2. CIRCUMSTANCES WHEN THIS FORM IS APPROPRIATE:**

- 2.1. When starting a new job at a private employer.
- 2.2. When opening financial accounts, to document why you aren't required to provide a Social Security Number.
- 2.3. With business associates to document why you aren't subject to tax withholding or reporting.
- 2.4. As an attachment to a government form or application to prove why you are not subject to their jurisdiction.
- 2.5. Attach to legal pleadings to document your status with the court.
- 2.6. As an attachment to driver's license to show why you are a nonresident applicant who is a nontaxpayer.

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

- 3.1. This form is electronically fillable. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse.
- 3.2. Fill in blocks 1 through 10. The form is electronically fillable from within Adobe Acrobat and you can save the filled in form for future reuse.
- 3.3. Block 11, Citizenship: If you live within or were born within a state of the Union, check the first item in Block 11: "Constitutional but not statutory 'Citizen'". You can also form your own government and instead check the first item. For instance, you could form your own family government and put "Smith Family" as the alternate government

and as your domicile. If you were born in American Samoa or Swains Island, check the third block. Avoid the second item, which is “Statutory but not constitutional U.S. citizen”, because this person has a domicile on federal territory and no rights. See:

*Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

- 3.4. **Block 12, Domicile and Residence:** If you are a believer (in God), check the third box in block 2. Choosing boxes 1 through 3, 5, and 6 will make the applicant a “nontaxpayer”. Alternatively, believers can check item 12.6 and put “Kingdom of Heaven” or “Smith family” (your family name or self-formed government) for the foreign government.
- 3.5. **Block 13: Diplomatic Status.** Check any boxes that apply. Members should check “Employee or agent of God’s government on earth”, which is the first box.
- 3.6. **Block 14, Franchises:** Check all the franchises that you DON’T participate in and leave those that you do blank rather than saying “Yes”.
- 3.7. **Section 6:** Check all the attachments you wish to include in Section 4.
- 3.8. Sign and date in blocks 17 and 18.
- 3.9. Staple your attachments listed in Section 6 to the form in the following order:
  - 3.9.1. If you have a cover letter or other correspondence, put it in front.
  - 3.9.2. If you checked item 18.1 in Section 6, then attach IRS form W-8BEN (Amended) second. Use the following form for the IRS W-8BEN and DO NOT use the standard form: Label as Encl. A.

*IRS Form W-8BEN Amended*, Form #04.215  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.9.3. If you checked item 18.3 in Section 6, then attach one of the withholding attachments from Appendix A of the following. Label as Encl. B:

*Federal and State Withholding Options for Private Employers*, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.9.4. Attach this form last.
- 3.10. Submit the form and be available to answer any questions from the recipient.
  - 3.10.1. If the recipient asks questions, then politely and simply answer them using the content of the free Federal and State Withholding Options for Private Employers pamphlet indicated above.
  - 3.10.2. If the recipient can’t digest the legal issues raised or questions them, suggest that the corporate counsel look read and rebut the Appendix and give you a call if they have questions.
  - 3.10.3. If the recipient tries to FORCE you to put a status on tax withholding forms that you know is false, check the boxes in Section 4 and initial at the end of each option.

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

- 4.1. *The Non-Resident Non-Person Position*, Form #05.020-Why most Americans domiciled in states of the Union start out as nonresident aliens unless they surrender their status to become privileged “residents” and federal “public officials” under the Foreign Sovereign Immunities Act, [28 U.S.C. §1605](#)(a), available at:  
<http://sedm.org/Forms/FormIndex.htm>
- 4.2. *About IRS Form W-8BEN*, Form #04.202- How to fill out AMENDED IRS form W-8BEN, available at:  
<http://sedm.org/Forms/FormIndex.htm>
- 4.3. *W-8 Attachment: Citizenship*, Form #04.219-helps explain your citizenship for those recipients of this form who are confused.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.4. *W-8 Update/Backup Withholding Threat Response*, Form #04.221-use this form to update an existing W-8BEN form or equivalent if the recipient resists the update submitted  
<http://sedm.org/Forms/FormIndex.htm>
- 4.5. *New Hire Paperwork Attachment*, Form #04.203 – use this form to control your withholding at a new job if you have the status described here.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.6. *Tax Form Attachment*, Form #04.201-attach this to any tax form you are compelled to fill out. Turns the form into a nontaxpayer form and prevents presumptions about your status or illegal withholding or reporting  
<http://sedm.org/Forms/FormIndex.htm>
- 4.7. *About SSNs/TINs on Tax Correspondence*, Form #07.004-Why you can’t put a government number on any government form, available at:  
<http://sedm.org/Forms/FormIndex.htm>
- 4.8. *The Trade or Business Scam*, Form 05.001, available at:  
<http://sedm.org/Forms/FormIndex.htm>



- 4.9. Why you are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006-Why you are a “national” and a “non-resident non-person” but not a “citizen” pursuant to “acts of Congress”:  
<http://sedm.org/Forms/FormIndex.htm>
- 4.10. Citizenship Diagrams, Form #10.010  
<https://sedm.org/Forms/FormIndex.htm>
- 4.11. Citizenship Status v. Tax Status, Form #10.011  
<https://sedm.org/Forms/FormIndex.htm>

# WITHHOLDING AND REPORTING CERTIFICATE

Submitted pursuant to 26 C.F.R. §1.1441-1 and in lieu of IRS Form W-8

## SECTION 0: INTRODUCTION

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Section 7: Signature of Submitter

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### WHY THIS FORM IS NECESSARY:

This form is necessary because IRS does not publish forms that which allow the party to correctly specify their status as a non-resident who is not an "alien". All statutory "individuals" for withholding purposes are statutory "aliens" pursuant to 26 C.F.R. §1.1441-1(c)(3) and the submitter is NOT a statutory "alien" and therefore not an "individual" described in 26 U.S.C. §1441(e). Without being an "individual", they also cannot be a statutory "person" under 26 U.S.C. §7701(a)(1). There is no IRS Form W-8, similar to W-8BEN-I, for those who or "non-resident non-persons". This is a tacit admission by the IRS that NO WITHHOLDING FORM SHOULD BE REQUIRED for those in my condition. The old IRS Form W-8 had a status block 3 to which "non-person non-taxpayer" could be added but that form has been eliminated. One can be a "foreigner" without being a "foreign person" or even a "person". One cannot be a statutory "taxpayer" without being a "person", and the definition of "person" found in 26 U.S.C. §7343 and 6671(b) does not include the submitter for the purposes of any aspect of Internal Revenue Code enforcement.

The presumption rules at 26 C.F.R. §1441-1(b)(3) DO NOT allow you to presume or enforce any status OTHER than that which I report here. Conclusive presumptions which impair constitutional rights by imposing civil status changes that are simply FALSE are unconstitutional, a criminal tort of identity theft, and FRAUD on the part of the submitter. This form and the information herein is classified as "reliable documentation" under the rules because it is signed under penalty of perjury and satisfies the requirements for a "Withholding Certificate" described in 26 C.F.R. §1.1441-1(c)(16) through (c)(18).

To briefly summarize the direct impact on you, the Recipient and/or non-statutory "payor":

1. The transactions to which our relationship relates are not in the geographical "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) nor within the [U.S. government as a corporation](#) and therefore are not "U.S. source" payments. Neither are they earned by a statutory "citizen of the United States" (8 U.S.C. §1401) abroad as "United States" is therein defined. Therefore they are not foreign source payments earned abroad either. Our relationship is therefore not governed by the Internal Revenue Code and is a "foreign estate" per 26 U.S.C. §7701(a)(30).
2. You may not report any of the payments made using any published information return because 26 U.S.C. §6041(a) allows such reports ONLY in the case I am engaged in a statutory "trade or business", which is defined as a public office in 26 U.S.C. §7701(a)(26). I am NOT engaged in a "trade or business" and making me look like I am is a CRIME pursuant to 18 U.S.C. §912. You are demanded to provide court admissible proof to the contrary at the time of submission of this form or forever be estopped from changing your position later.
3. Because payments are not "reportable" per the previous step, then they are not subject to involuntary "backup withholding" under 26 U.S.C. §3406 and I don't volunteer either. You may therefore not deduct or withhold from amounts you pay me. Withholding only pertains to Nonresident Aliens under I.R.C. Chapter 24 and I am NOT such an alien. Doing so would therefore be a taking of property without compensation in violation of the Fifth Amendment, and criminal extortion if a threat of termination of our relationship is used to misrepresent my status or impost obligations associated with a [civil status](#) that I DO NOT have.
4. You may not request or demand a Social Security Number or Taxpayer Identification Number because I am not required to give you one. Only those engaged in a privileged "trade or business" are required to do so per 26 C.F.R. §301.6109-1 and I am not so engaged. I am not eligible to participate in Social Security and forcing me to submit one or using one anyway is a crime pursuant to 18 U.S.C. §912 and 42 U.S.C. §408. Furthermore, any regulations that require said number exceed the scope of the statutes. Nowhere in the statutes are such numbers ever required for those who are not statutory "persons", "taxpayers", "citizens", or "residents" or those not domiciled on federal territory or representing entities so domiciled.

The bulk of this form provides legally admissible evidence proving the above that you may submit to your legal counsel if you have questions. It is provided because this request may appear unusual or even erroneous, but in fact is fully justified by the extensive legal authorities provided. If you or your legal counsel have questions, I would be happy to answer them under penalty of perjury if you like, so long as your questions and your interpretation of this submission leading to the questions are also submitted in writing under penalty of perjury. Do not attempt to have a meeting to avoid a paper trail over this issue or limit risk or liability on your part. All responses must be in writing signed under penalty of perjury, just as you have requested me to provide in submitting this form. This form constitutes testimony of a witness and any attempt to coerce non-submission or change its content without supporting court admissible evidence on your part is criminal witness tampering.

## STATUS SUMMARY

1. Tax status:
  - 1.1. Is NOT a STATUTORY "nonresident alien individual" as defined in [26 U.S.C. §1441\(e\)](#) and [26 C.F.R. §1.1441-1\(c\)\(3\)\(ii\)](#), both of which are alien residents of Puerto Rico AND NO ONE ELSE.
  - 1.2. Because they are "nonresident aliens" but not "nonresident alien individuals", then they are not a statutory "person". You must be an statutory "individual" to be a statutory "person" per [26 U.S.C. §7701\(a\)](#) if you are a man or woman.

More on this at: [Tax Status Presentation, Form #12.043](#).
2. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
3. Not engaged in a public office within any government. This includes the civil office of "person", "individual", "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons", "individuals", "citizens", and "residents" are public offices.
4. Not "purposefully or consensually availing themselves" of commerce with any government. Therefore, they do not waive sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
5. Obligations and Rights in relation to Governments:
  - 5.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form #05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See [Form #05.040](#) for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they MUST guarantee your right to be self-governing and self-supporting.
  - 5.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".
  - 5.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "justice".
6. For the purposes of citizenship on government forms:
  - 6.1. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
  - 6.2. Identifies themselves as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States\*\*\*\*".
7. Earnings originate from outside:
  - 7.1. The [STATUTORY "United States\\*\\*\\*\\*"](#) as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) (federal zone) and
  - 7.2. The U.S. government federal corporation as a privileged legal fiction.

Thus, their earnings are not includible in "gross income" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) for proof.
8. Does not and cannot earn STATUTORY "wages" as defined in [26 U.S.C. §3401\(a\)](#) for services performed outside the [STATUTORY "United States\\*\\*\\*\\*"](#) as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) (federal zone). Not subject to "wage" withholding of any kind for such services per
  - 8.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
  - 8.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
9. Expressly exempt from income tax reporting under:
  - 9.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
  - 9.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(iii\)\(A\)\(1\)](#).
  - 9.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
10. Exempt from backup withholding because earnings are not reportable by [26 U.S.C. §3406\(g\)](#) and [26 C.F.R. §31.3406\(g\)-1\(e\)](#). Only "reportable payments" are subject to such withholding.
11. Because they are exempt from income tax reporting and therefore withholding, they have no "taxable income".
  - 11.1. Only reportable income is taxable.
  - 11.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory "trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
  - 11.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable under [26 U.S.C. §871\(a\)](#) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §91](#) for a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
12. Continue to be a "national of the United States" ([Form #05.006](#)) and not lose their CONSTITUTIONAL citizenship while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
13. If they submit a Form W-8BEN to control withholding and revoke their Form W-4, then they:
  - 13.1 Can submit [SSA Form 7008](#) to correct your SSA earnings to zero them out. See [SEDM Form #06.042](#).
  - 13.2 Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form #06.043](#).
14. Are eligible to replace the SSN with a TEMPORARY International Taxpayer Identification Number (ITIN) that expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
  - 14.1. [Form W-7](#) for the application.
  - 14.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)
  - 14.3. [Why You Aren't Eligible for Social Security, Form #06.002](#) for proof that no one within the exclusive jurisdiction of a constitutional state of the Union is eligible for Social Security.
15. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their slave plantation.
16. Is a SUBSET of "nonresident aliens" who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly exempted from this requirement by:
  - 16.1. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#).
  - 16.2. [26 C.F.R. §301.6109-1\(b\)\(2\)](#).
  - 16.3. [W-8BEN Inst. p. 1.2.4.5 \(Cat 25576H\)](#).
  - 16.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1.2.6 \(Cat 26698G\)](#).
  - 16.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).

More on SSNs and TINs at:  
[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)  
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>  
[About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)  
<https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm>

**SECTION 1: SUBMITTER INFORMATION**

<b>1. Name</b>			
<b>2. Mailing Address (NOT a domicile)</b>			
<b>3. City</b>		<b>4. State</b>	
<b>5. Zip</b>		<b>6. Country</b>	
<b>7. Phone</b>		<b>8. Email</b>	
<b>9. Date of Birth:</b>		<b>10. Place of Birth:</b>	
<b>11. CITIZENSHIP:</b> (Check only one. See Appendix, item #16-18 for explanation)		<b>12. DOMICILE:</b> (Check only one, NO other "residences"). See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it. <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i> , Form #05.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>	
<input type="checkbox"/> 11.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> . Born in state of the Union. NOT an: 1. "alien" (per <a href="#">26 U.S.C. §7701(b)(1)(A)</a> ) 2. "Individual" (per <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> ). 3. "citizen of the United States" per <a href="#">8 U.S.C. §1401</a> and <a href="#">26 C.F.R. §1.1-1(c)</a> per <i>Rogers v. Bellei</i> , 401 U.S. 815 (1971). "Stateless Person" as per <i>Newman-Green v. Alfonso Larrain</i> , 490 U.S. 826 (1989). <i>Constitutional</i> diversity of citizenship pursuant to <i>U.S. Const. Art. III, Section 2</i> , but NOT <i>statutory</i> diversity pursuant to <a href="#">28 U.S.C. §1332</a> . Rebut the following if you disagree within 30 days or you stipulate it as truth. <a href="http://sedm.org/Forms/05-MemLaw/WhyANational.pdf">http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</a>		<input type="checkbox"/> 12.1 Nonfederal areas within de jure state of the Union: _____ (state name). NOT part of the "State" defined in <a href="#">26 U.S.C. §7701(a)(10)</a> , <a href="#">4 U.S.C. §110(d)</a> , <a href="#">42 U.S.C. §1301(a)(1)</a> , or <a href="#">28 U.S.C. §1332(d)</a> nor part of the geographical sense of "United States" defined in <a href="#">26 U.S.C. §7701(a)(9)</a> , or <a href="#">42 U.S.C. §1301(a)(2)</a> . Not a political "alien" pursuant to <a href="#">8 U.S.C. §1101(a)(3)</a> nor a "resident alien" pursuant to <a href="#">26 U.S.C. §7701(b)(1)(A)</a> since a national of the nation United States. A civil sensed, or legal "alien", pursuant to <a href="#">8 U.S.C. §1101(a)(3)</a> since not domiciled in the geographical sensed "United States" defined in either <a href="#">26 U.S.C. §7701(a)(9)</a> or <a href="#">42 U.S.C. §1301(a)(2)</a> . No "residence" within the meaning of the I.R.C., because only statutory "aliens" can have a "residence" per 26 C.F.R. §1.871-2. Constitutional citizens or "nationals of the United States*** of America" have a domicile rather than a residence. Only privileged constitutional/political "aliens" have a "residence".	
<input type="checkbox"/> 11.2 Statutory but not constitutional "U.S. citizen". Described in <a href="#">8 U.S.C. §1401</a> , <a href="#">8 U.S.C. §1101(a)(22)(A)</a> , and <a href="#">26 C.F.R. §1.1-1(c)</a> . Born on federal territory and domiciled in the District of Columbia or federal territory or possession. Not a constitutional or Fourteenth Amendment "citizen of the United States" per <i>Rogers v. Bellei</i> , 401 U.S. 815 (1971).		<input type="checkbox"/> 12.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.	
<input type="checkbox"/> 11.3 Statutory "U.S. national". Described in <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1101(a)(22)(B)</a> , and <a href="#">8 U.S.C. §1452</a> . Born anywhere in the country and domiciled in American Samoa or Swains Island		<input type="checkbox"/> 12.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.	
<input type="checkbox"/> 11.4 Foreign National. Country: _____. Nonresident alien under <a href="#">26 U.S.C. §7701(b)(1)(B)</a> if a public officer.		<input type="checkbox"/> 12.4 "United States" (District of Columbia, see <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10))	
<input type="checkbox"/> 11.5 Dual nationality. national of USA*** (NOT "U.S.**") pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> AND the following country, nation, or government:		<input type="checkbox"/> 12.5 Federal areas within state: _____ (state name)	
<input type="checkbox"/> 11.6 Dual nationality. national of USA*** (NOT "U.S.**") pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> AND Kingdom of Heaven on Earth.		<input type="checkbox"/> 12.6 Foreign country or government: _____ (name of foreign country or government). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".	
<input type="checkbox"/> 11.7 "Free Inhabitant" under the Articles of Confederation but not Constitutional "Citizen" or "citizen of the United States". Articles of Confederation identify themselves as "perpetual", and therefore this status is perpetual.		<input type="checkbox"/> 12.7 Federal territory or possession. Territory/possession name: _____	
<b>13. DIPLOMATIC STATUS</b> The following statuses constitute internationally protected persons pursuant to <a href="#">18 U.S.C. §112</a> who are immune (not "exempt") from federal income taxation pursuant to <a href="#">26 U.S.C. §892</a> . Those claiming such status must file IRS Form W-8EXP to claim immunity from taxation.			
<input type="checkbox"/> 13.1 Employee or agent of God's government on earth. Abandoned all aid and protection of man-made statutory national laws and became a "stateless person" relative only to the national government pursuant to <i>Newman-Green v. Alfonso Larrain</i> , 490 U.S. 826 (1989), Phil. 3:20, Psalm 119:19, Psalm 68:8-9.			
<input type="checkbox"/> 13.2 Minister or ambassador of a foreign state or government: _____ (State name). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".			
<input type="checkbox"/> 13.3 Employee or agent of a foreign government. Government name: _____.			



**14. FEDERAL FRANCHISES:**(See Liberty University, Section 4: <http://sedm.org/LibertyU/LibertyU.htm>)Yes ☐ No ☐**14.1** Internal Revenue Code, Subtitle A "trade or business" franchise/excise tax. Also called "income tax".

"trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office" in the government. Those not engaged are a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#); See and rebut following within 30 days if disagree or be held in default, estoppel, and laches:  
*The Trade or Business Scam*, Form #05.001; <http://sedm.org/Forms/FormIndex.htm>

If "NO" is checked to the left, the following applies:

**PRIVATE RECIPIENTS OF THIS FORM:** If you are a private recipient and the answer to the question to the left is "NO", you are warned that you may NOT use any of the information provided by the Submitter of this form or any of the attached forms to submit to the government or for ANY commercial purpose. This means you may not use any of the information provided to prepare or submit any IRS information return, such as forms W-2, 1042S, 1098, 1099, K-1, etc. and that you risk criminal prosecution if you do under the provisions of [26 U.S.C. §§7206, 7207, 18 U.S.C. §654](#), and [18 U.S.C. §912](#). This document also constitutes an indemnification of all personal liability of the private recipient for failure to withhold or report. Submitter agrees to accept all legal consequences for following the content of this form and to become the Substitute Defendant in an action against the Private Recipient for following the requirements of this form. This indemnification does NOT apply to government recipients.

**GOVERNMENT RECIPIENTS OF THIS FORM:** If recipient of this form is the government and the answer to the question to the left is "NO", you are also hereby legally notified that any information returns you may have received connected with me, such as W-2, 1042S, 1098, and 1099, *are FALSE and FRAUDULENT* and this submission constitutes a formal request to correct the false reports and criminally prosecute the submitter pursuant to [26 U.S.C. §§7206, 7207, 18 U.S.C. §654](#), and [18 U.S.C. §912](#) and civilly prosecute pursuant to [26 U.S.C. §7434](#) and [31 U.S.C. §3729](#). Any numbers associated with these reports are provided *under duress* and are not "Social Security Numbers" as defined in 20 C.F.R. §422.104 but rather PRIVATELY issued "Nontaxpayer Identification Numbers" which are protected by copyright and private license agreement and may NOT be stored in any government computer system or used for ANY commercial purpose without violating the license agreement.

Yes ☐ No ☐

**14.2** Social Security (See [42 U.S.C. Chapter 7](#)). Any applications on file are fraudulent and a nullity for any one or more of the following reasons: 1. Never personally made application and therefore nonbinding; 2. Never consented to participate; 3. Cannot lawfully consent because not domiciled on federal territory and not a "U.S. citizen" per [8 U.S.C. §1401](#) or a "permanent resident" at the time of application in violation of 20 C.F.R. §422.104; 4. Acting as a fiduciary with no capacity to contract with federal government. See: Forms #06.002 and #13.007 at <http://sedm.org/Forms/FormIndex.htm>.

Date that UNLAWFUL participation was retroactively terminated: \_\_\_\_\_  
 (Date SSA Form 521 and/or Resignation of Compelled Social Security, Form #06.002, was mailed to SSA and IRS)

**WARNING:** If the answer to this question is "NO", any Social Security Number or Taxpayer Identification Number you have on file is FALSE and must be removed from your records. Failure to abide by this absolute requirement of law is a criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#).

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

Yes ☐ No ☐**14.3** Federal elected or appointed "public officer"Yes ☐ No ☐**14.4** Federal "employee" as defined in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#)Yes ☐ No ☐**14.5** State-issued driver's license. Corporate (not de jure) State name:Yes ☐ No ☐**14.6** State-issued marriage license.Yes ☐ No ☐**14.7** Attorney license (Admitted to practice by state-supreme Court)Yes ☐ No ☐**14.8** Government Identifying Numbers. If "NO" is specified, the following applies:

**WARNING:** You may not use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. §422.103(d), Taxpayer Identification Number (TIN) as defined in [26 U.S.C. §6109](#), or Employer Identification Number (EIN) as defined in [26 U.S.C. §6109](#). Submitter:

1. Would be violating the law to either request or use a Taxpayer Identification Number. See:  
*Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>
2. Is not required to have or to use a Social Security Number or Taxpayer Identification Number pursuant to [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#) and [31 C.F.R. §306.10](#) Note 2.
3. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in [26 U.S.C. Subtitle A](#).
4. Is not an "alien" for which an Individual Taxpayer Identification Number may lawfully be used pursuant to [26 C.F.R. §301.6109-1\(d\)\(3\)](#). Nonresident aliens are NOT "aliens" and are not equivalent. A person who is a "national" can be a "nonresident alien" without being an "alien". See [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). For further details on this SCAM, see the following:  
*Flawed Tax Arguments to Avoid*, Form #08.004, Section 5.4  
<http://sedm.org/Forms/FormIndex.htm>
5. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to [20 C.F.R. §422.103\(d\)](#). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
6. Is appearing here as a private person and not a public officer. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of [18 U.S.C. §654](#). You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
7. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#). He would like to prevent a recurrence of this behavior again.
8. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of [42 U.S.C. §408](#).

**15. DOMICILE AND RESIDENCE:**

1. My domicile and NOT "residence" is that indicated earlier in block 12.
2. My domicile is outside the statutory "[United States](#)" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and outside of federal territory.
3. I am not a statutory "resident". All "residents" are statutory "aliens" per [26 U.S.C. §7701\(b\)\(4\)](#).
4. I DO NOT have a statutory "[residence](#)" anywhere within the statutory "United States" per [26 C.F.R. §1.871-2\(b\)](#) because I am not a statutory "alien". If you believe that the term "residence" includes the domicile of those who are nationals of the United States\*\*\* OF AMERICA and non-resident NON-persons, please produce a statute that expressly includes this status within the meaning of the term "residence".
5. As used throughout this document, the term "statutory United States" includes federal territory within the exclusive jurisdiction of Congress and not within the exclusive jurisdiction of any state of the Union.

**16. TAX WITHHOLDING LEGAL REQUIREMENTS:**

1. **WARNING:** You may not lawfully withhold any amount from my earnings. The remainder of this section provides legally admissible evidence proving why this is.
2. Your withholding is ONLY on "wages" as legally defined in [26 U.S.C. §3401](#). The earnings of non-resident NON-persons not engaged in a "trade or business" as legally defined are excluded from "wages" per [26 U.S.C. §3401\(a\)\(6\)](#) and [26 U.S.C. §3401\(a\)\(11\)](#) and therefore may not lawfully become the subject of tax withholding. If you withhold, you will therefore be guilty of the following crimes:
  - 2.1. [18 U.S.C. §654](#): Conversion of private property to a "public use" and a "public office". You are converting my PRIVATE earnings from labor into a public purpose and a "public office" by fraudulently and falsely connecting same with a "trade or business".
  - 2.2. [18 U.S.C. §201](#): Bribery of public officials and witnesses. You are bribing public officials who will receive the money you STOLE from me in violation of the law. The punishment is a fine and up to 15 years in jail. I remind you that all tax withholdings are classified as "gifts" by the IRS. See IRS Document 6209, pp. 4-1 and 4-2, which identify W-2 forms as "Estate and gift taxes". All tax withholdings are "gifts" to public officials that also constitute bribes. See also [31 U.S.C. §321\(d\)\(2\)](#).
  - 2.3. [18 U.S.C. §1956\(a\)\(1\)\(A\)\(ii\)](#): Money laundering. You are laundering unlawfully withheld monies. The punishment is a fine up to \$500,000 and imprisonment for up to twenty years.
3. IRS Publication 515 indicates that nonresident alien individuals who give you IRS form W-8BEN are exempt from backup withholding. This requirement is also found in [26 U.S.C. §3401\(a\)\(6\)](#) and [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#). This form serves the equivalent of IRS Form W-8 because IRS doesn't have a form for those who are "non-resident non-persons", "persons", or "nontaxpayers".

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
[\[IRS Publication 515, Year 2017, p. 4\]](#)

4. You MAY NOT lawfully tamper with, reject, redact any portion of, or alter any withholding forms that I give you. You must accept them AS IS and may not lawfully threaten me to change them. If you do, you could be prosecuted for extortion.

*"The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes into effect automatically in accordance with certain standards enumerated in [§ 3402\(f\)\(3\)](#)."*  
[\[U.S. v. Malinowski, 347 F.Supp. 347 \(1972\)\]](#)

5. The earnings connected with our relationship do not constitute "income" and therefore cannot be the subject of any tax or withholding or reporting within the Internal Revenue Code. The only definition of "income" in the Internal Revenue Code is found in [26 U.S.C. §643\(b\)](#) and it includes ONLY the earnings of a trust or estate. I am not representing a domestic trust or estate. My earnings and my entire estate instead are a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
6. Any earnings that result from our relationship do not originate from "sources within the United States". The term "United States" is defined below. If you dispute this definition, please provide the definition that expressly identifies states of the Union as being included in the meaning of "United States":

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

(a) Definitions

(9) United States

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

(10) State

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

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TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
 CHAPTER 4 - [THE STATES](#)

[Sec. 110. Same:](#) definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

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

7. The financial transactions likely to result from our relationship are excluded from (not "subject to" but not "exempt") taxation pursuant to the

following authorities and therefore not subject to withholding:

- 7.1. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#): Earnings from labor of “nonresident aliens” not engaged in a “trade or business” and working in the “United States” is not deemed to be income from sources within the “United States”.
- 7.2. [26 U.S.C. §3401\(a\)\(6\)](#): Nonresident aliens do not earn “wages”.
- 7.3. [26 U.S.C. §1402\(b\)](#): Nonresident aliens do not earn “self-employment income”.
- 7.4. [26 U.S.C. §864\(b\)\(1\)\(A\)](#): Earnings of “nonresident aliens” working for foreign employers such as private employers do not have earning associated with a “trade or business in the United States”
- 7.5. 26 C.F.R. §31.3401(a)(6)-1(b): Remuneration of nonresident aliens outside the “United States” is not subject to taxation.
- 7.6. 26 C.F.R. §1.872-2(f): Earnings of nonresident aliens outside the “United States” do not constitute “gross income”.
- 7.7. 26 C.F.R. §1.871-7(a)(4): Nonresident aliens not engaged in a “trade or business” earn no “gross income”
8. Tax withholding is only appropriate for those having a tax liability. A non-resident NON-person such as the submitter with no “income” or earnings from “sources within the United States” under [26 U.S.C. §871](#) can have no tax liability. If you think you, as a private employer or private institution, constitute a “source within the United States”, then why did the IRS Internal Revenue Manual say the following and where are states of the Union included in “United States” as defined above?:

[Internal Revenue Manual \(I.R.M.\) Section 5.14.10.2 \(09-30-2004\)](#)

*Payroll Deduction Agreements*

2. ***Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.*** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.

[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

9. You can only be an “employer” if I am an “employee”, according to [26 U.S.C. §3401\(d\)](#). I am NOT an “employee”, because all “employees” are “public officers” engaged in a “trade or business” who work for the United States government as the equivalent of “temps” or “Kelly Girls” on loan to private employers such as you. I DO NOT consent to act in such capacity, and therefore you cannot be an “employer” in the context of me:

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

*“...the term [employee] includes [is limited to] 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.”*

[26 U.S.C. §3401\(c \) Employee](#)

*For purposes of this chapter, the term “employee” includes [is limited to] an officer, employee, or elected official of the United States, a State, 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.*

[8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267](#)

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

If you disagree with this item, please rebut the admissions at the end of the following document within 30 days or be held in default and estopped to challenge later: [Why Your Government is Either a Thief or You Are a “Public Officer” for Federal Income tax Purposes](#), Form #05.008; <http://sedm.org/Forms/FormIndex.htm>

10. You are only liable to withhold if you are an “employer” and if I receive “wages”. 26 C.F.R. §31.3403-1, 26 C.F.R. §31.3111-4, 26 C.F.R. §3102-1(c ). The only way I can receive “wages” is to sign a contract called a W-4 ***absent duress*** consenting to call what I earn “wages” as legally defined but not commonly understood. If I don’t sign the contract, then I don’t earn “wages” subject to any withholding or reporting:

***“Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...”***

*[The Antelope, 23 U.S. 66; 10 Wheat 66, 6 L.Ed. 268 (1825)]*

***“Included in the rights of personal liberty and the right of private property--partaking of the nature of each--is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property.”***

***“...The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions under which he will accept such labor from the person offering to sell it.”***

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

(a) In general.

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

Title 26: Internal Revenue

[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

(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 §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.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

11. If I never give you an IRS form W-4 and thereby consent to call what I earn "wages" as defined in the Internal Revenue Code, then you can't lawfully withhold or report anything:

- 11.1. Everything that goes on the IRS form W-2 constitutes STATUTORY "wages" as legally defined and not commonly understood.  
11.2. Tax withholding ONLY pertains to "wages" as legally defined and NOT all earnings. The U.S. Supreme Court confirmed this:

*"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income' has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is no difference in its meaning as used in the two acts."*  
[Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

- 11.3. If you are ordered by the IRS to withhold at single zero because I refuse to submit an IRS form W-4, then you must withhold and report ONLY on "wages" as statutorily defined and limited pursuant to the I.R.C. "trade or business" franchise agreement and [26 U.S.C. §6941\(a\)](#). I don't earn "wages" if I never consented to call them "wages" using a private contract called an IRS form W-4.

12. On the subject of unlawful withholding, the Bible says the following. "Wages" as used below implies the ordinary and excludes the statutory definition:

*"Woe to him who builds his house by unrighteousness*

*And his chambers by injustice,*

**Who [whether individual or government] uses his neighbor's service without wages**

*And gives him nothing for his work,"*

[Jer. 22:13, Bible, NKJV]

*"Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days. **Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Sabaoth.** You [the business owner who controls the purse of the workers] have lived on the earth in pleasure and luxury; you have fattened your hearts as in a day of slaughter. You have condemned, you have murdered the just; he does not resist you."*

[James 5:1-6, Bible, NKJV]

*"You shall not cheat your neighbor, nor rob him. **The wages of him who is hired shall not remain with you all night until morning.***

*"*

[Lev. 19:13, Bible, NKJV]

## **17. TAX REPORTING LEGAL REQUIREMENTS:**

1. **WARNING:** It is a criminal offense to file information returns against any payments you make in connection with our relationship. Filing of false information returns carries severe civil and criminal penalties. Information returns include IRS Forms W-2, 1042S, 1098, and 1099. I can only earn "wages" reportable on an IRS form W-2 if I am lawfully engaged in a "public office" in the U.S. Government as required by [26 U.S.C. §6041\(a\)](#). Voluntarily signing a contract/agreement called an IRS form W-4 is the only way that a non-resident NON-person not engaged in a "trade or business" can engage in such a "public office" per [26 C.F.R. §31.3401\(a\)-3\(a\)](#), and [26 C.F.R. §31.3402\(p\)-1](#). Otherwise, it is a crime to impersonate a public officer in violation of [18 U.S.C. §912](#) to file an information return. If you file any kind of information return relating to me, you will be guilty of conspiracy to commit all the following crimes and civil infractions:
- 1.1. False information returns submitted in violation of [26 U.S.C. §7434](#). Punishment is all attorney fees plus twice the false amount reported.
- 1.2. Impersonating a public officer in violation of [18 U.S.C. §912](#). Punishment is a fine and up to three years in jail. Only "public officers" can act as "taxpayers", and you are creating a false presumption that I am a "taxpayer" by filing false information returns.
- 1.3. Conversion of private property to a public use, public purpose, and public office as a "withholding agent" in violation of [18 U.S.C. §654](#).
- 1.4. Impersonating a statutory "U.S. citizen" pursuant to [18 U.S.C. §911](#). Punishment is a fine and up to three years in jail. Only statutory and not constitutional "U.S. citizens" can lawfully act as "public officers" engaged in a "trade or business" and I am NOT a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) or 26 U.S.C. §7701(a)(30), but rather a non-resident non-person and CONSTITUTIONAL citizen.
- 1.5. False information returns in violation of [26 U.S.C. §7206](#). Punishment is up to a \$100,000 fine and 3 years in jail to file a false information return.
- 1.6. False information returns in violation of [26 U.S.C. §7207](#). Punishment is up to \$10,000 and 1 year in jail to submit a false information return.
- 1.7. Perjury in violation of [18 U.S.C. §1001](#) and [18 U.S.C. §1621](#). The IRS Forms W-3 and 1096 submitted with the information return is signed under penalty of perjury and verifies the accuracy of the accompanying information return. These forms are submitted as a government officer and agent called a "withholding agent" defined in 26 U.S.C. §7701(a)(16). Those forms are FRAUDULENT now that you have been notified that they are false and you willfully refuse to either stop filing the false report or correct the false reports



already filed.

2. IRS Publication 515 indicates that nonresident aliens who give you IRS form W-8BEN are exempt from 1099 reporting. This form serves the equivalent purpose and is a superset of that form. It, rather than the W-8BEN, had to be created and submitted because submitter is NOT a "nonresident alien" or "person", but rather a "non-resident non-person" not subject but not statutorily "exempt" in relation to the Internal Revenue Code Subtitles A and C.

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
*[IRS Publication 515, Year 2017, p. 4]*

3. [26 U.S.C. §6041](#) says that only earnings connected with a "trade or business" may be reported on an information return such as IRS forms W-2, W-3, 1042-S, 1096, and 1099.

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
[§ 6041. Information at source](#)

(a) Payments of \$600 or more

**All persons engaged in a trade or business and making payment in the course of such trade or business to another person**, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, **shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.**

4. None of the earnings connected with our relationship pertains to a "trade or business" as statutorily defined below, and therefore is not subject to reporting:

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

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

5. The term "income" is defined in [26 U.S.C. §643\(b\)](#), and only "income" may be reported. Since I am NOT an "estate or trust", I earn no reportable "income":

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)  
[§643. Definitions applicable to subparts A, B, C, and D](#)

(b) **Income**

*For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

IRS Form 1042-S may only be prepared in the case of statutory "nonresident aliens INDIVIDUALS" (per [26 U.S.C. §7701\(b\)\(1\)\(B\)](#)) who have "income" from "sources within the statutory but not constitutional "United States" that is not connected with a "trade or business" and therefore constitutes "gross income" within the meaning of [26 U.S.C. §61](#). All such sources are expressly indicated in [26 U.S.C. §871\(a\)](#). All of these sources are government payments. The transactions likely to occur between us are NOT government payments and are not listed in [26 U.S.C. §871\(a\)](#), and therefore may not lawfully be reported. For further details, see the following article:

*Correcting Erroneous Information Returns, Form #04.001; <http://sedm.org/Forms/FormIndex.htm>*

## SECTION 2: AFFIDAVIT OF TAX STATUS

**The Human being (but not statutory "Person") who signed this form hereby affirms under penalty of perjury from WITHOUT the statutory "United States" per 26 U.S.C. §1746(1) that:**

1. Submitter has **NO tax liability** or "gross income" pursuant to [26 C.F.R. §1.872-2\(f\)](#), [26 C.F.R. §1.871-1\(a\)](#), and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) and therefore no need to deduct or withhold.
2. Submitter is not a statutory "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and not subject to the revenue laws.

**"Revenue Laws relate to taxpayers [instrumentalities, 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 and not engaged in the "trade or business" franchise as a public officer]. 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 F.2d. 585 (1972)]

3. Submitter is not statutorily "exempt" or an "exempt individual" as defined in [26 U.S.C. §7701\(b\)\(5\)](#) because one must otherwise be subject to the I.R.C. to be such a legal "person" and have any civil status under the I.R.C. Rather, Submitter is "not subject" to Internal Revenue Code Subtitle A "trade or business" franchise agreement and is a non-resident non-person. Since IRS forms very deliberately do not have a block for "not subject" and are only for use by those who are "taxpayers", Submitter had to make his/her own form, THIS form, to avoid committing perjury on a government form in describing his/her status under penalty of perjury. Those who are "not subject" are described NOT as a "person", "individual", or "taxpayer", but simply as "foreign" or a "foreign estate" in [26 U.S.C. §7701\(a\)\(31\)](#).

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

(a) Definitions

(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.**

4. Submitter is a **"non-resident non-person"** but not a "nonresident alien" or "nonresident alien individual". A "non-resident non-person" is defined as one who is "neither a citizen nor a resident" of the "United States" and who has no domicile or physical presence on federal territory or contracts or agency with the national government. This is exactly what an "American National", or "national" born in a state of the Union who is not domiciled on federal territory in the "United States" is. The only withholding form that a "non-resident non-person" who is neither a statutory "alien" (per [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)) nor an "individual" (per [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and [5 U.S.C. §2105\(a\)](#)) and who is not engaged in federal franchises can fill out is a W-8BEN with block 3 modified to add the word "nontaxpayer" or "human being" or "non-resident non-person" to it. All statutory "taxpayers" and "individuals" are "aliens" per [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and public officers in the national and not state government, and therefore submitter cannot check the "individual" block of the W-8BEN form without committing perjury under penalty of perjury. Even statutory "U.S. Citizens" per [26 C.F.R. §1.1-1\(c\)](#), [8 U.S.C. §1401](#), and [26 U.S.C. §3121\(e\)](#) must be aliens in relation to a foreign country under a tax treaty per [26 U.S.C. §911](#) in order to be statutory "taxpayers".
5. Submitter is **not** engaged in a **"trade or business"**, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Receipt of earnings from the District of Columbia in connection with a "trade or business" under [26 U.S.C. §871\(b\)](#) or not connected under [26 U.S.C. §871\(a\)](#) are the only types of "gross income" or "taxable income" that nonresidents who are not aliens can have under I.R.C. [Subtitle A](#).
6. Submitter is a "transient foreigner" but not a statutory "foreign person" or statutory "alien" in respect to the national government and federal territory. A human being or artificial entity such as a state corporation domiciled in a state of the Union is a "transient foreigner" but not a "person", "individual", or "foreign person" for the purposes of the Internal Revenue Code because the term "United States" is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia and is nowhere expressly expanded to include any state of the Union.
7. Submitter is not in receipt of any treaty benefit under the terms of an income tax treaty with a foreign country.
8. Submitter has not made an election to be treated as a "resident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) under the authority of [26 U.S.C. §6013\(g\)](#) and (h).
9. Submitter is not a statutory "individual" as defined in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) or a "person" as defined in [26 U.S.C. §7701\(c\)](#) because not domiciled or resident on federal territory and not eligible or consensually participating in any federal franchise or "benefit" in the context of this exclusively private and not public transaction. As such, he/she is not a "public officer" within the government but rather a private human being. The only thing the government can regulate or tax are public activities, public officers, and public "employees" who are the only "persons mentioned in the I.R.C. franchise per [26 U.S.C. §7343](#) and [6671\(b\)](#). It is otherwise unconstitutional to regulate exclusively private conduct.

**"The power to "legislate generally upon" [the PRIVATE] life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state [e.g. "public officer"/"employee"] action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."**  
[*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

10. Submitter is **NOT** subject to IRS Form 1099 reporting, withholding, or backup withholding pursuant to [26 U.S.C. §3401\(a\)\(6\)](#) or [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#):

**"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."**  
[*IRS Publication 515, year 2001, p. 3*]

11. Submitter is not a **"U.S. person"** as statutorily defined pursuant to [26 U.S.C. §7701\(a\)\(30\)](#). The term "U.S. person" is statutorily defined as

follows:

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

(a)(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.

12. The term "United States" as used in "U.S. person" above is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) as follows:

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

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

(9) United States

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

(10) State

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

13. Pursuant to the rules for statutory construction, if the states of the Union are not mentioned anywhere in Subtitle A of the Internal Revenue Code and are not included in the definition of "United States" above, they can be safely assumed to be EXCLUDED by implication:

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

14. Nonresidents not engaged in the "trade or business"/public office excise taxable franchise such as the Submitter are not required to provide identifying numbers to open financial accounts. The regulation below mentions "nonresident aliens", and "non-resident non-persons" who are not statutory "aliens" must be treated the same:

[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:

(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.*

15. It amounts to "compelled association" in violation of the First Amendment to force me to associate with or be identified as a "U.S. person" (under [26 U.S.C. §7701](#)(a)(30)), a statutory "U.S. citizen" (under [8 U.S.C. §1401](#)), or a "taxpayer" (under [26 U.S.C. §7701](#)(a)(14) or any status OTHER than that described above. I would also be committing perjury under penalty of perjury to sign any government form that identified me as any of these three types of entities.
16. I will not allow you to compel me to participate in the "trade or business" franchise or contract with the government by changing my status to be anything other than that described herein. All franchises are contracts between the grantor and the grantee:

*As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>1</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>2</sup>*

<sup>1</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

<sup>2</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

17. Pursuant to the [Declaratory Judgments Act, 28 U.S.C. §2201](#)(a) and the federal courts, the recipient of this form and any government agent handling this case has NO authority to assume any tax status other than that indicated on this form or to convert an innocent "nontaxpayer" into a "taxpayer".

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED. [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

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

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

18. A summary of Citizenship Status v. Tax Status (Table 5) and the meaning of "State" and "state" in the context of federal and state laws (Table 3) are found in the Appendix to this document to clarify the statements herein.

### SECTION 3: DURESS STATEMENT

If any other government form which the Recipient of this form might have received or viewed which I might have signed contradicts anything contained herein, the reasons are that:

1. I was threatened or felt threatened:
  - 1.1. By the Recipient to either not be hired or be fired if I did not sign a W-4 agreement or submit a specific government form that doesn't pertain to me and thereby commit what I know to be fraud and/or perjury on a government form. . .OR
  - 1.2. By the Recipient because I was told that I would be denied the EQUAL right of all to engage in a business opportunity or financial account needed to sustain my life if I did not fill out and submit the form indicated and which I knew misrepresented my status or had no options to correctly represent my status. . .OR
  - 1.3. By the government because I would become the target of unlawful or "selective" IRS/government enforcement that the legal profession, the courts, and the government routinely protect and encourage because of conflicts of interest, undue consolidation of power, and greed.

*"For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.*

*But thou, O man of God, **flee these things; and follow after righteousness, godliness, faith, love, patience, meekness.***

***Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called,** and hast professed a good profession before many witnesses."*

*[1 Timothy 6:5-12, Bible, NKJV]*

- 1.4. By the Recipient, who may have refused to accept this form or sent it back, because they knew they were violating both the law and my rights and wanted to obstruct justice, destroy evidence of their wrongdoing, and tamper with a federal witness because this form is signed under penalty of perjury.
2. I was therefore under unlawful duress and the target of racketeering, extortion, and/or unconscionable "adhesion contracts" by the recipient/government.
3. The origin of the duress was the Recipient of this form acting in a quasi-governmental and "public officer" capacity as a "withholding agent" pursuant to [26 U.S.C. §7701](#)(a)(16) and who is therefore legally liable to respect my constitutional rights and REFUSED demands to do so. . . .AND
4. The result of the unlawful duress was that I was compelled to contract with or engage in commerce with the government against my will and/or religious beliefs in violation of Article 1, Section 10 of the United States Constitution, and to donate private property to a public use, public purpose, and/or public office in the government such as the "trade or business" franchise that is the heart of the Internal Revenue Code. Participation in all government franchises is an act of contracting because all franchises are contracts.

I hereby for the record declare as void, untrustworthy, and not admissible as evidence of any obligation on my part any and all forms, declarations of status, or other correspondence in conflict with this form or any attached form I may have provided because submitted under unlawful duress.

***"An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will,** and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.<sup>3</sup> Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker*

<sup>3</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134



wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,<sup>4</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>5</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>6</sup>”  
[American Jurisprudence 2d, Duress, Section 21 (1999)]

This affidavit of duress and void declaration especially includes, but is not limited to, anything relating to government franchises, disclosures of government identifying numbers such as SSN or TIN, tax withholding or reporting forms such as the W-4 contract forms ([26 C.F.R. §31.3401\(a\)-3\(a\)](#) and [26 C.F.R. §31.3402\(p\)-1](#)), tax returns, or any other declarations of status (e.g. “employee”, “taxpayer”, “individual”, “inhabitant”, “U.S. citizen”) arising out of any tax, citizenship, or licensing forms provided to the government such as driver’s license applications, applications for ID cards, voter registration, or benefit applications.

An expanded version of this duress statement is contained at the following address and is hereby incorporated into this document by reference:

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

#### **SECTION 4: DO NOT ATTEMPT TO ADVISE ME WHAT TO PUT ON ANY GOVERNMENT FORM OR TO CHANGE THE STATUS DESCRIBED IN THIS FORM**

Per [26 U.S.C. §6065](#), all tax forms must be signed under penalty of perjury, just as this form is. As such, this form and ALL tax forms I submit to you constitute “testimony of a witness” and are protected by witness tampering laws. I remind the recipient that it is a federal offense to tamper with witnesses. Tampering includes, but is not limited to:

1. Advising me what to put on this form or any tax or withholding form and thereby conspire to commit PERJURY in violation of [18 U.S.C. §1542](#), [18 U.S.C. §911](#), [18 U.S.C. §1001](#), and [18 U.S.C. §1621](#). All such attempts shall form an inseparable part of the forms you both receive and must keep on file so that you may be held accountable.
2. Refusing to honor that status that I describe here and thereby compelling me to commit perjury for the PRIVILEGE of being treated EQUALLY to everyone else you service.
3. Telling me that what I put on the form is INCORRECT or FALSE and thereby refusing to accept the form, and yet refusing to offer legal evidence signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) PROVING that it is false.
4. Threatening to withhold service or discriminate against me while acting as a public officer called a “withholding agent” defined in [26 U.S.C. §7701\(a\)\(14\)](#). That would be a denial of equal protection of the law.
5. Imputing or assuming a legal status OTHER than what I put here, and which might subject me to illegal enforcement or penalties against parties not subject. All such activities constitute an unconstitutional “Bill of Attainder” if implemented against those not consensually and lawfully engaged in government franchises. Not even federal judges can make such determinations. 28 U.S.C. §2201(a) forbids such determinations.

Consistent with the above, if any of the above criminal witness tampering has occurred or will occur, the following additional checkboxes are provided to document said tampering so that it may become legal evidence useful against the recipient in a subsequent enforcement proceeding. The Submitter, by checking and initialing any of the boxes below certifies the existence of witness tampering in the context of this transaction:

- ☐ Advised me to put information on tax withholding forms that I know is FALSE and thus conspired to commit perjury. Initial: \_\_\_\_\_
- ☐ Refused to do business with me unless I committed perjury on tax withholding forms, and thus deprived me of equal protection and equal treatment while acting as a public officer of the U.S. government called a “withholding agent”. Initial: \_\_\_\_\_
- ☐ Identified the information I provided as FALSE but refusing to provide court admissible evidence signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) PROVING it is. Thus, they created the equivalent of a state sponsored religion in which presumption serves as a substitute for “faith” and which forces me to “worship” and serve the pagan government as a superior or supernatural being in violation of the First Amendment and Thirteenth Amendment. Initial: \_\_\_\_\_
- ☐ Stole from me or subjected me to involuntary servitude as a public officer “withholding agent” by imputing a statutory status to me that was UNTRUE. Initial: \_\_\_\_\_

#### **SECTION 5: MANDATORY FRANCHISE AGREEMENT**

All information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

Injury Defense Franchise and Agreement, Form #06.027  
<http://sedm.org/Forms/FormIndex.htm>

The above franchise shall govern any all commercial or governmental uses of information relating to or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that

<sup>4</sup> *Barnette v. Wells Fargo Nevada Nat'l Bank*, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v. Gershman*, 30 Misc 2d 442, 215 NYS2d 144; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); *Carroll v. Fetty*, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

<sup>5</sup> *Faske v. Gershman*, 30 Misc 2d 442, 215 NYS2d 144; *Heider v. Unicume*, 142 Or 416, 20 P2d 384; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>6</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2, 1042-S, 1098, and 1099.

Like government laws, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

## SECTION 6: ENCLOSURES

### Block 18

Check	Enclosure description (in the order provided)	Encl. #	Mandatory/optional
<input type="checkbox"/>	18.1 IRS Form W-8/W-8BEN	A	Optional
<input type="checkbox"/>	18.2 IRS Form W-8EXP	B	Optional
<input type="checkbox"/>	18.3 Withholding Attachment Form	C	Optional

### FREE REFERENCES AND RESOURCES:

<b>Family Guardian-Taxes page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax, Form #11.302 (book):</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>	<b>Federal and State Tax Withholding Options for Private Employers, Form #04.101:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>

## SECTION 7: SIGNATURE OF SUBMITTER

<b>19. Worker signature:</b>	I certify under penalty of perjury from without the "United States" in accordance with <a href="#">28 U.S.C. §1746</a> (1) that the information provided on this form is true, correct, and complete to the best of my knowledge and ability. Remedy for perjury may only be pursued in a state (and NOT federal) court under the common law and NOT statutory civil law.  _____ Signature	<b>20. Date signed:</b>	
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### NOTARY PUBLIC CERTIFICATION

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

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the foregoing paragraph is true and correct.  
WITNESS my hand and official seal.

SEAL

Notary Public

My Commission Expires On:

## APPENDIX: LEGAL POINTS AND AUTHORITIES

(This section provided for those who seek supporting authorities of statements made in this document)

1. A "national" is statutorily defined as follows:

[TITLE 8](#) > [CHAPTER 12](#) > [SUBCHAPTER 1](#) > Sec. 1101.

[Sec. 1101. - Definitions](#)

(a)(21) The term "national" means a person owing permanent allegiance to a state.

2. The "state" in the above definition is a state of the Union. All states of the Union are "foreign states" with respect to federal government legislative jurisdiction, and therefore are lower case. Federal territories are capitalized as "State" within federal law. For example:

[TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES](#)

[CHAPTER 4 - THE STATES](#)

[Sec. 110. Same](#); definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

3. Even the "United States of America" passport recognizes the two types of citizenship defined in federal statutory law. On the inside cover of the passport it says the following. Note the phrase "citizen/national", which means "citizen OR national":

*"The Secretary of State of the United States of America hereby request all whom it may concern to permit the **citizen/national** of the United States named herein to pass without delay or hindrance and in case of need to give all lawful aid and protection"*

4. Below are some cites that establish the foreign relationship between the state and federal government for the purposes of legislative jurisdiction:

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."

[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state."

[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 647]

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."

[81A Corpus Juris Secundum (C.J.S.), United States, §29, legal encyclopedia]

"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. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider.

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

5. The sole function of the federal government of the United States is to handle FOREIGN affairs with other countries, but it has no jurisdiction within states of the Union, including taxation. All of its revenues must derive only from the external affairs over which it has exclusive legislative jurisdiction. The rulings below occurred AFTER the passage of the Sixteenth Amendment and still limit the federal government exclusively to external matters in relation to states of the Union.

*"The States, after they formed the Union, continued to have the same range of [INTERNAL] taxing power which they had before, barring only duties affecting exports, imports, and on tonnage [which all deal with FOREIGN/EXTERNAL commerce only]. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."*

[Graves v. People of State of New York, 306 U.S. 466 (1939)]

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

Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the exclusive province of the States. When, then, each government exercises the power of taxation, neither is exercising the power of the other. But, when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce. "

[Gibbons v. Ogden, 22 U.S. 21 (1824)]

*"It will contribute to the elucidation of the question if we first consider the differences between the powers of the federal government in respect of foreign or external affairs and those in respect of domestic or internal affairs. That there are differences between them, and that these differences are fundamental, may not be doubted. The two classes of powers are different, both in respect of their origin and their nature. The broad statement that the federal government can exercise no powers except those specifically enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the states such portions as it was thought desirable to vest in the federal government, leaving those not included in the enumeration still in the states. Carter v. Carter Coal Co., 298 U.S. 238, 294, 56 S.Ct. 855, 865. . . ."*

*The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one."*

*[United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]*

6. The states of the Union are "foreign" to federal legislative jurisdiction, because, as the U.S. Supreme Court held above, they are not subject to it. This is a result of what is called the "Separation of Powers Doctrine", which was explained by the Supreme Court as follows:

*" . . . the Constitution divides authority [legislative jurisdiction] between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: 'Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.'" Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)."*

*[New York v. United States, 505 U.S. 144 (1992)]*

7. The federal government has no legislative power outside of its "territory".

*"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation [or state] possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit [voluntary] consent.'" Story on Conflict of Laws §23."*

*[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]*

8. The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states:

**86 Corpus Juris Secundum (C.J.S.) Legal Encyclopedia, Territories:**

*"§1. Definitions, Nature, and Distinctions*

*"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."*

*"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.*

*"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.*

*"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."*

9. States of the Union retain their essential character as independent nations and foreign countries with respect to the federal government except in the matter of EXTERNAL affairs delegated by them to the Federal Government in their corporate capacity as the "United States of America":

*"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain*



absolute.”

[*Bank of Augusta v. Earle*, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839)]

“In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts.”

[*People ex re. Atty. Gen. V. Naglee*, 1 Cal. 234 (1850)]

10. A human being ( but NOT “person”) who is born in a state of the Union, which is outside of federal exclusive legislative jurisdiction, is called a “national”. A person who is a “national” is subject to the “political jurisdiction” but not the “legislative jurisdiction” of their mother country because they are outside of the territorial reach of its general laws. The circumstances or qualifications for becoming an “American National” as such cannot be prescribed in any federal statute or law, because the Congress cannot write any law that governs what happens within states of the Union, as the above citations indicate (see, for instance, *Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)). The reason is that the states and the people in them are SOVEREIGN, and their creation, the federal government, cannot be greater than its Creator, which is the states and the people in them. The federal government is a SERVANT to the states, not their master: the equivalent of an independent contractor that handles EXTERNAL affairs only. This was confirmed by the Federalist Papers, which were written prior to the ratification of the Constitution by the states of the Union in 1789:

“No legislative act [of Congress] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) [which is the federal government] is greater than his principal [the States and the people in them]; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”

[Alexander Hamilton, *Federalist Paper # 78*]

11. It is absurdly ridiculous to demand from the submitter a federal statute that confers but not defines citizenship status of a person born outside of federal jurisdiction. The laws of the states in the Union, and not federal law, govern the citizenship status of people born within their exclusive jurisdiction. States of the Union have exclusive and “plenary” jurisdiction to determine the status of people born within their jurisdiction and they have never yielded that authority to the federal government either in the Constitution or in any subsequent amendment or enactment. To conclude otherwise is to admit that states of the Union have NO SOVEREIGNTY, because the federal government could just pass a law to literally STEAL all of their citizens. If the federal government had jurisdiction to pass a law that allowed them to STEAL all the citizens of the states, then the states would be left with no one to govern!
12. Congress has the power to “naturalize” people coming into America, and when they do this, these people become statutory “nationals” and constitutional but not statutory “Citizens”.

“Provision of Nationality Act of 1940 that a person becoming a national by naturalization shall lose his nationality by residing continuously for three years in territory of a foreign state, being practically identical to its successor, which was condemned by United States Supreme Court as discriminatory, would have been invalid as a congressional attempt to expatriate regardless of intent.”

[*United States v. Lucienne D'Hotelle*, 558 F.2d 37 (1976)]

The statutory definition of “naturalization” confirms that in America, naturalization means conferring the character of a statutory “national” and not a statutory “citizen”:

8 U.S.C. §1101(a)(23) naturalization defined

(a)(23) The term “naturalization” means the conferring of nationality [NOT “citizen” or “U.S. citizen” status, but “nationality”, which means “national”] of a state [of the Union] upon a person after birth, by any means whatsoever.

[**NOTE:** Compare with the definition of “expatriation”]

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“The power of naturalization, vested in congress by the constitution, is a power to confer citizenship, not a power to take it away. ‘A naturalized citizen,’ said Chief Justice Marshall, ‘becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native. The constitution does not authorize congress to enlarge or abridge those rights. The simple power of the national legislature[over citizenship] is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual.’”

[*U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898)]

13. A human being who is a “national” but not a “citizen” under federal statutory law is identified as a “citizen of the United States” within the Fourteenth Amendment to the U.S. Constitution. The United States Constitution confines itself to describing citizenship within the states of the Union and therefore, the term “United States”, as used within the Constitution, means the collective states of the Union [called “The United States of America”] and EXCLUDES federal territories and possessions and the District of Columbia. The “United States” mentioned in the Constitution and the “United States” mentioned in most federal enactments are two completely different and mutually exclusive places. This is shown in tabular form in Table 3 of the following pages. This is VERY important and fundamental to understanding the Separation of Powers Doctrine.
14. If you would like to learn more about why people born in states of the Union are “nationals” rather than “citizens” under federal law, refer to the pamphlet below:  
Why you are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006

15. If recipient of this form disagrees with any of the facts stated in this section, then please provide the following within thirty calendar days or forever be estopped from challenging these statements of fact:

15.1. Written evidence signed under penalty of perjury (not opinion, but enacted positive law, regulations, and Supreme Court rulings but not those of lower courts) of same.

15.2. Admissions to sections 1, 3, and 14 of the questions indicated below signed under penalty of perjury as required under [26 U.S.C. §6065](#): Tax Deposition Questions, Form #03.016; <http://sedm.org/Forms/FormIndex.htm>

16. The following tables describes the relationship of citizenship to legal jurisdiction in the context of citizenship as described on this form.

**Table 1: Citizenship summary**

Citizenship	Defined or described in	Domicile in the federal zone?	Subject to <u>legislative jurisdiction</u> / police powers?	Subject to <u>"political jurisdiction"</u> ?	A "nonresident alien"?	A "non-resident non-person"?
"citizen"	<a href="#">8 U.S.C. §1401</a>	Yes	Yes	Yes	No	No
"resident"/"alien"	<a href="#">8 U.S.C. §1101(a)(3)</a> <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	Yes	Yes	No	No	No
"national"	<a href="#">8 U.S.C. §1101(a)(21)</a>	No	No	Yes	Yes, but only if engaged in a public office	Yes, if not domiciled on federal territory.
"national of the United States**"	<a href="#">8 U.S.C. §1101(a)(22)</a>	1. Yes, if an 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) STATUTORY "citizen of the United States**" 2. Yes if "a person who, though not a citizen of the United States, owes permanent allegiance to the United States" under 8 U.S.C. §1101(a)(22)(B)		Yes	1. No, if an 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) STATUTORY "citizen of the United States**" 2. Yes if a "a person who, though not a citizen of the United States, owes permanent allegiance to the United States" under 8 U.S.C. §1101(a)(22)(B)	Yes, if not domiciled on federal territory.
"Non-citizen national of the United States**"	8 U.S.C. §1408 8 U.S.C. §1452	No	No	Yes	1. Yes, if engaged in a public office, and only while on official business. 2. No, if acting in an exclusively PRIVATE capacity.	Yes, if not domiciled on federal territory or in a U.S. possession.
"a person who, though not a citizen of the United States, owes permanent allegiance to the United States"	8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1408	No	No	Yes	1. Yes, if engaged in a public office, and only while on official business. 2. No, if acting in an exclusively PRIVATE capacity.	Yes, if not domiciled on federal territory or in a U.S. possession.

**Table 2: Civil and political status**

<b>Location of birth</b>	<b>Political status</b>	<b>Civil status if domiciled WITHIN "United States***"</b>	<b>Civil status if domiciled WITHOUT "United States***"</b>
"United States***" per 8 U.S.C. §1101(a)(38), per 8 U.S.C. §1101(a)(36), 8 C.F.R. §215.1(f)	"national of the United States***" per 8 U.S.C. §1101(a)(22)	Statutory "citizen of the United States** at birth" per 8 U.S.C. §1401; "United States person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States***" per 8 U.S.C. §1452
"outlying possession of United States" per 8 U.S.C. §1101(a)(29)	"non-citizen national of the United States***" per 8 U.S.C. §1101(a)(22)(B)	"non-citizen national of the United States** at birth" per 8 U.S.C. §1408 and 8 U.S.C. §1452 "United States** person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States***" per 8 U.S.C. §1408, 8 U.S.C. §1452
A Constitutional Union state	Constitutional "citizen of the United States***" per 14th Amendment; "national" of the United States of America	"United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer
A foreign country	Foreign "national" per 8 U.S.C. §1101(a)(21) "alien" per 8 U.S.C. §1101(a)(3)	"resident" (alien) per 26 U.S.C. §7701(b)(1)(A) "United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer

17. The table below describes the effect that changes in domicile have on citizenship status in the case of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign national" is someone who was born anywhere outside of these areas.

**Table 3: Effect of domicile on citizenship status**

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	"United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	"United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	Without the "United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	"U.S. Person" <a href="#">26 U.S.C. §7701(a)(30)</a>	"U.S. Person" <a href="#">26 U.S.C. §7701(a)(30)</a>	"Nonresident alien individual" if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for the definition of "individual" "Non-resident NON-person" if NOT a public officer in the U.S. government
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: "alien individuals", "nonresident alien individuals" No filing requirement: "non-resident NON-person"
Status if DOMESTIC "national of the United States"	"national and citizen of the United States** at birth" per <a href="#">8 U.S.C. §1401</a> and "citizen of the United States**" per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the "United States" because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	"non-resident" if born in a state of the Union <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1452</a> , and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in a possession.
Status if FOREIGN "national" pursuant to 8 U.S.C. §1101(a)(21)	"Resident alien" <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	"Resident alien abroad" <a href="#">26 U.S.C. §911</a> (Meets presence test)	"Nonresident alien individual" if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for the definition of "individual" "Non-resident NON-person" if NOT a public officer in the U.S. government

**NOTES:**

- "United States" is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
- The "District of Columbia" is statutorily defined as a federal corporation but not a physical place, a "body politic", or a de jure "government" within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: [Corporatization and Privatization of the Government](#), Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- "nationals" of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. Otherwise, they are "non-resident non-persons" for the purposes of Internal Revenue Code Subtitles A and C. See sections 4.11.2 of the [Great IRS Hoax](#) for details.
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
- The term "individual" as used on the IRS form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by [26 C.F.R. §1.1441-1\(c\)\(3\)](#), [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory "U.S. citizens" as defined in [8 U.S.C. §1401](#) are not "individuals" unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface with the I.R.C. as "aliens" rather than "U.S. citizens" through a tax treaty with a foreign country.

18. The following table describes the definition of various terms used on this form and in other contexts.



**Table 4: Summary of meaning of various terms and the contexts in which they are used**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" <sup>7</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" <sup>8</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively <sup>9</sup>	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>10</sup>, and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. In the context of the above, a "Union State" means one of the 50 Union states of the United States\* (the country, not the federal United States\*\*), which are sovereign and foreign with respect to federal legislative jurisdiction.

19. The following table starting on the next page describes the relationship of citizenship to tax status in the context of this form.

<sup>7</sup> See California Revenue and Taxation Code, section 6017.

<sup>8</sup> See California Revenue and Taxation Code, section 17018.

<sup>9</sup> See, for instance, U.S. Constitution Article IV, Section 2.

<sup>10</sup> See <https://www.law.cornell.edu/uscode/text/48>

Table 5: "Citizenship status" vs. "Income tax status"

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
1	"national and citizen of the United States** at birth" or "U.S.** citizen" or Statutory "U.S.** citizen"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	"non-citizen national of the United States** at birth" or "U.S.** national"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain's Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	"U.S.A.*** national" or "state national" or "Constitutional but not statutory U.S.*** citizen"	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes
3.2	"U.S.A.*** national" or "state national" or "Constitutional but not statutory U.S.*** citizen"	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	Yes	No
3.3	"U.S.A.*** national" or "state national" or "Constitutional but not statutory U.S.*** citizen"	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.4	Statutory "citizen of the United States**" or Statutory "U.S.* citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect. 1; 8 U.S.C. §1101(a)(22)(A)	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

**NOTES:**

- Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile or even a physical presence on federal territory. Without such a domicile, you are a transient foreigner, a "non-resident non-person", and neither an "alien" nor a "nonresident alien".
- "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
- A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3) for the definition of "individual", which means "alien".
- A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
  - "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
  - Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
  - Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.
  - VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
- What turns a "non-resident NON-person" into a "nonresident alien individual" is being a public officer in the national government AND meeting one or more of the following two criteria:

- 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
- 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).
6. All "taxpayers" are STATUTORY "aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

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

*Peter said to Him, "From strangers [["aliens"](#)]/["residents"](#) ONLY. See [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#) and [26 C.F.R. §1.1441-1\(c\)\(3\)](#)."*

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



**Table 6: Citizenship Status on Government Forms**

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5 Block 5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9 Section 1</a>	<a href="#">E-Verify System</a>
1	"national and citizen of the United States** at birth" or "U.S.** citizen" or "Statutory U.S.** citizen"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States"	See Note 2.
2	"non-citizen national of the United States** at birth" or "U.S.** national"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408 (2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A non-citizen national of the United States**"	See Note 2.
3.1	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.2	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5 Block 5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9 Section 1</a>	<a href="#">E-Verify System</a>
3.3	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States***" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.4	Statutory "citizen of the United States***" or Statutory "U.S.** citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1; 8 U.S.C. §1101(a)(22)(A)	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States***"	See Note 2.
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.

## NOTES:

1. "United States" is described in [8 U.S.C. §1101](#)(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
2. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

*Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number",* Form #04.205

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

3. For instructions useful in filling out the forms mentioned in the above table, see:
  - 3.1. Social Security Form SS-5:

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

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

- 3.2. IRS Form W-8:

*About IRS Form W-8BEN,* Form #04.202

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

- 3.3. Department of State Form I-9:

*I-9 Form Amended,* Form #06.028

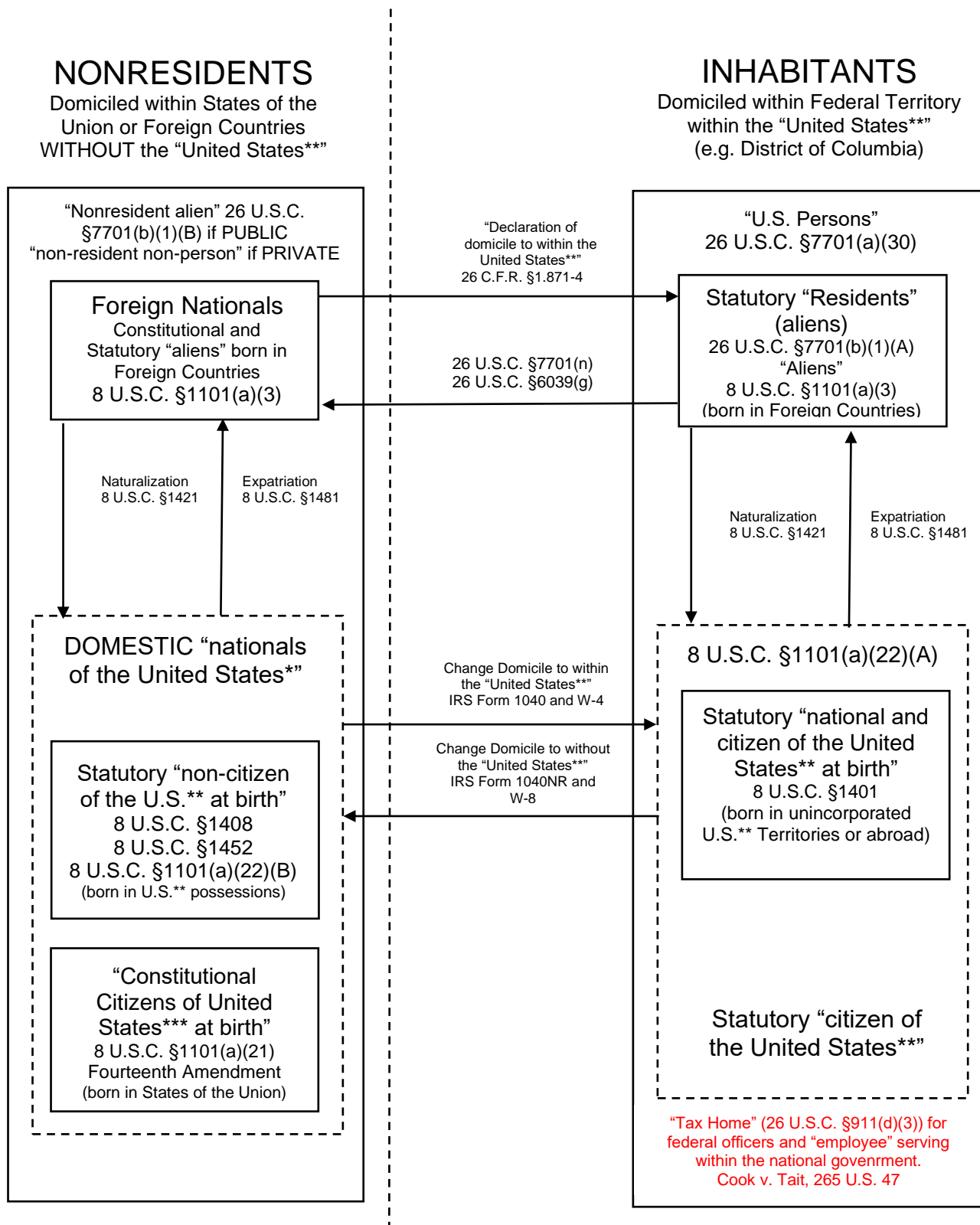
<http://sedm.org/Forms/FormIndex.htm>

- 3.4. E-Verify:

*About E-Verify,* Form #04.107

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

**Figure 1: Citizenship and domicile options and relationships**



If you would like a concise summary of all citizenship, domicile, and tax status options that is a superset of the above, see:

Citizenship, Domicile, and Tax Status Options Summary, Form #10.003  
<http://sedm.org/Forms/FormIndex.htm>



**Figure 2: Federal Statutory Citizenship Statuses**

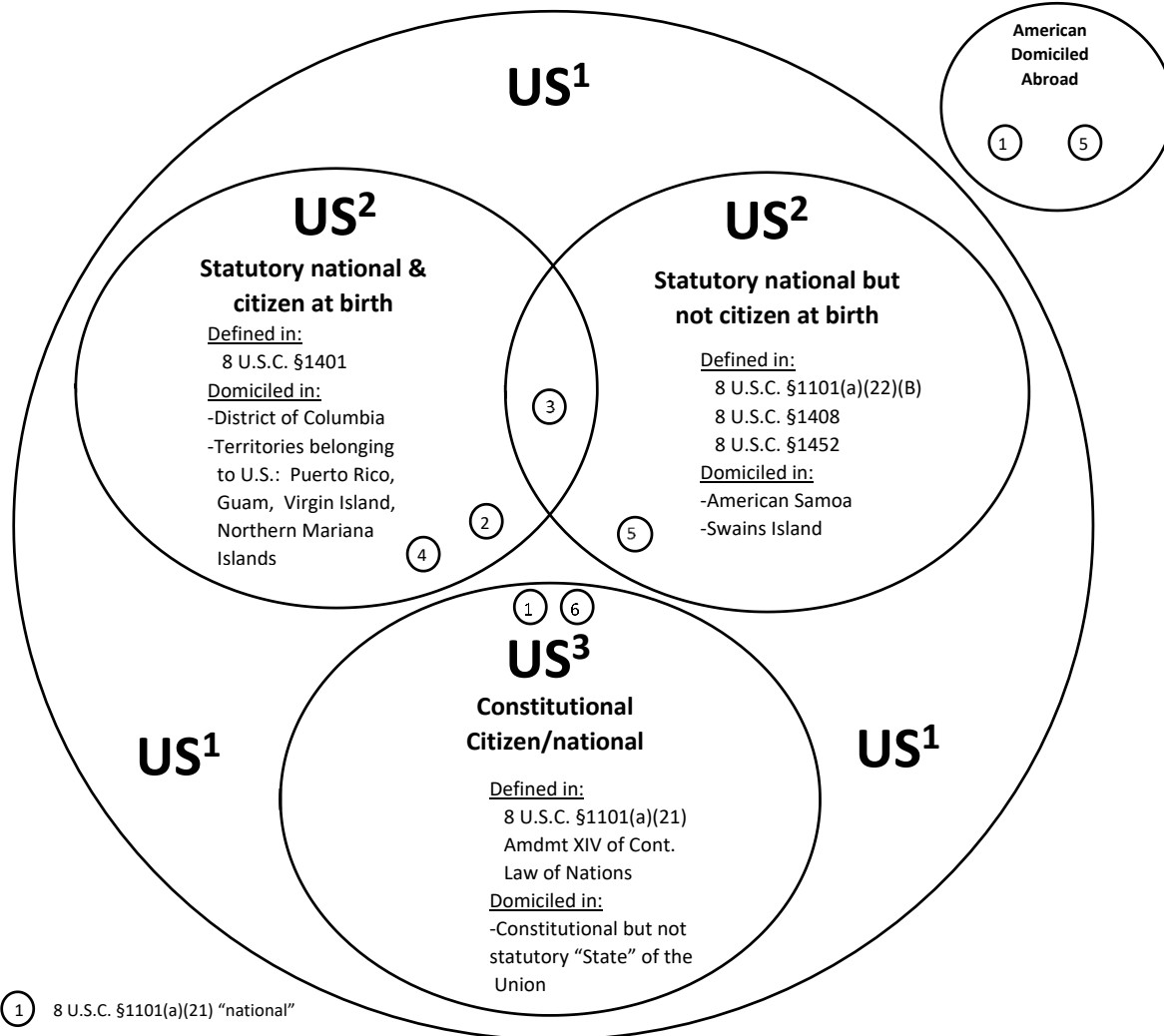
# FEDERAL STATUTORY CITIZENSHIP STATUSES

“The term ‘United States’ may be used in any one of several senses. **1)** It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. **2)** It may designate the territory over which the sovereignty of the United States extends, or **3)** it may be the collective name of the states which are united by and under the Constitution.”  
**[Numbering Added]** [Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]

**US<sup>1</sup>**-Context used in matters describing our sovereign country within the family of nations.

**US<sup>2</sup>**-Context used to designate the territory over which the Federal Government is exclusively sovereign.

**US<sup>3</sup>**-Context used regarding sovereign states of the Union united by and under the Constitution.



① 8 U.S.C. §1101(a)(21) “national”

② 8 U.S.C. §1401 “national & citizen of the United States<sup>2</sup> at birth”

③ 8 U.S.C. §1101(a)(22)-“national of the United States<sup>2</sup>”

④ 8 U.S.C. §1101(a)(22)(A)-“citizen of the United States<sup>2</sup>”

⑤ 8 U.S.C. §1101(a)(22)(B)-“person who, though not a citizen of the United States, owes permanent allegiance to the United States<sup>1</sup>”

⑥ Federal Common law “national”. See Perkins v. Elg, 307 U.S. 325 (1939). NOT a “national of the United States” under 8 U.S.C. §1101(a)(22) UNLESS all “United States” used there means the CONSTITUTIONAL “United States” and excludes federal territory AND “citizen” excludes 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) “citizens”.

#### **25.14    FORM 14: Why It is Illegal for Me to Request or Use A Taxpayer Identification Number**

Use this form when any private employer compels you to disclose or use property of the government called a “Taxpayer Identification Number”. This form places the recipient in the awkward position of either being a criminal or letting you function without a number.

*Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205*

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

# **WHY IT IS ILLEGAL FOR ME TO REQUEST OR USE A STATUTORY TAXPAYER IDENTIFICATION NUMBER (TIN) FORM INSTRUCTIONS**

Last revised: 5-31-2021

Source: <http://sedm.org>

## **1. PURPOSE OF THIS FORM**

- 1.1. There are many occasions in which Christians are called to either request, to use, or to disclose government issued identifying numbers such as Social Security Numbers or Taxpayer Identification Numbers (TINs). The Bible calls such numbers the “mark of the beast” and calls all governments who issue them “the beast”.

*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]*

- 1.2. The focus of this form is to provide a compact, convenient form that can be presented by people doing business with:
- 1.2.1. State and federal government agencies.
  - 1.2.2. Private employers.
  - 1.2.3. Financial institutions.
  - 1.2.4. Utility companies.
- . . . that will provide legally admissible evidence proving that they may not lawfully have or use government issued identifying numbers and would be violating the criminal laws to do so. This places the recipient of the form in the awkward position of either willfully engaging in a conspiracy to commit a crime or removing their demand for such a number.
- 1.3. Please feel encouraged to present this form to your friend or relative to help them defend their rights as well.

## **2. PREPARATION INSTRUCTIONS:**

- 2.1. If you haven't already, read our article below. This form will help you field questions from financial institutions and employers about government identifying numbers.

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

- 2.2. Sign this form.
- 2.3. Complete and sign the forms that you want to attach this form to.
- 2.4. At the bottom of all forms you attach to this one, write the following:

*“Signature and form NOT VALID without the attached, signed form entitled ‘Why It is Illegal for Me to Request or Use a Taxpayer Identification Number dated on the same date.’”*

- 2.5. If you are submitting this form with a financial institution application or in the context of employment withholding, we also strongly recommend the following:

- 2.5.1. Adding the following form:

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

- 2.5.2. Reading the following article on our website:

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

## **3. RESOURCES FOR FURTHER STUDY:**



- 3.1. *Why You Aren't Eligible for Social Security*, Form #06.001. Proves that you aren't eligible for Social Security  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Resignation of Compelled Social Security Trustee*, Form #06.002. Form which uses the SSA's own forms and procedures to terminate all unlawful participation in the Social Security Program by the applicant.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *About SSNs and TINs on Government Forms and Correspondence*, Form #04.104-HTML  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012-PDF  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: *"Taxpayer Identification Number (TIN)"*  
<http://famguardian.org/TaxFreedom/CitesByTopic/TIN.htm>
- 3.6. *Sovereignty Forms and Instructions*, Form #10.004, Cites by Topic: *"Social Security Number (SSN)"*  
<http://famguardian.org/TaxFreedom/CitesByTopic/SSN.htm>
- 3.7. *SSN and TIN NOT the same*-proves that these two numbers are NOT interchangeable and the circumstances under which they ARE interchangeable  
<http://famguardian.org/Subjects/Taxes/Articles/ss-and-tin-not-the-same.pdf>
- 3.8. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006. Proves that you don't satisfy the qualifications for issuing a Social Security Number found in 20 C.F.R. §422.104.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.9. *You're Not a STATUTORY "citizen" under the Internal Revenue Code*  
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 3.10. *You're not a STATUTORY "resident" under the Internal Revenue Code*  
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
- 3.11. *IRS Website: Taxpayer Identification Number*  
<https://www.irs.gov/individuals/international-taxpayers/taxpayer-identification-numbers-tin>
- 3.12. *IRS Website: Individual Taxpayer Identification Number* (OFFSITE LINK) – for ALIENS who are Non-residents, Not for "nationals"  
<https://www.irs.gov/individuals/individual-taxpayer-identification-number-itin>
- 3.13. *Secrets of the Social Security Number*-Family Guardian Fellowship  
<http://famguardian.org/Subjects/Freedom/Articles/SecretsOfSSN.htm>
- 3.14. *Social Security Policy Manual*, Form #06.013. How to survive without a Social Security Number  
<http://sedm.org/Forms/FormIndex.htm>
- 3.15. *Social Security: Mark of the Beast*. Book which explains why it is a biblical SIN for Christians to have or use Social Security Numbers or Taxpayer Identification Numbers (TINs).  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

# **WHY IT IS ILLEGAL FOR ME TO REQUEST OR TO USE A STATUTORY TAXPAYER IDENTIFICATION NUMBER (TIN) OR SSN AND COUNTEROFFER**

## **PURPOSE OF THIS FORM:**

This form is intended to provide succinct, convenient evidence proving beyond all doubt that the submitter may not lawfully have or use government issued STATUTORY identifying numbers and would be violating criminal and civil laws to do so. It is intended to be submitted to financial institutions, employers, and businesses who demand PUBLIC numbers from those they do business with.

For the purpose of this document, an identifying number can be either PUBLIC or PRIVATE, but never BOTH. By PUBLIC, we mean the CIVIL STATUTORY context that regulates only GOVERNMENT activities. By PRIVATE we mean the NON-STATUTORY context in which it cannot be used to enforce any civil statutory obligation owed to any government or agent of government. By "government" or "agent of government" we mean for the purposes of this document anyone acting under the alleged authority of the civil statute, such as a STATUTORY "person", "taxpayer", "U.S. person", "citizen", "resident", "employer", "withholding agent", "foreign person", etc. We don't object to the EXCLUSIVELY PRIVATE use of identifying numbers to enforce contractual obligations anyone agreed to. We only object to the use by government or its agents to enforce civil statutory obligations against itself or its agents or officers for the purposes of raising revenue from unwilling parties. This is because Christians are forbidden from the Bible to interact with any government in any capacity other than as a Private Merchant under [U.C.C. §2.104\(1\)](#) and never as a Buyer under [U.C.C. §2.103\(1\)\(a\)](#) of any [government civil service](#) or public officer in the context of ordinary government functions. This is a First Amendment, constitutional right of association and freedom from compelled association protected by the [Religious Freedom Restoration Act \(RFRA\)](#), [42 U.S.C. Chapter 21B](#). See: [Delegation of Authority Order from God to Christians](#), Form #13.007; <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>. A government created to protect PRIVATE property and PRIVATE UNALIENABLE rights per the Declaration of Independence must never be permitted to make a profitable business out of ALIENATING, TAXING, or REGULATING those rights. If this limit is transcended, it becomes a DE FACTO government and an ANTI-GOVERNMENT as documented in [De Facto Government Scam](#), Form #05.043; <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>.

Therefore, so long as any identifying numbers provided are never used for any type of government reporting, withholding, civil or administrative enforcement, liens, or levies placed by any government through the Recipient as their agent, then we have no objection to their use. Any use in this for this purpose by the Recipient of this form or its agents or assigns therefore makes them the liable party for all such enforced obligations rather than the Submitter. After all, all those subjected to duress are acting as a compelled agent of the SOURCE of said duress from a legal perspective. Any civil enforcement against the Submitter is an act of duress against a nonresident party not purposefully or intentionally or consensually contracting with or doing business with any government as a Buyer.

## **Table of Contents:**

0. Civil status of Submitter
1. Requirements for the Issuance of Statutory Social Security Numbers (SSNs)
2. Requirements for the Issuance of Statutory Taxpayer Identification Numbers (TINs)
3. Laws Violated by Applying for a Statutory Social Security Number or Compelling Me to Apply for One
4. Laws Violated by Apply for a Statutory Taxpayer Identification Number or Compelling Me to Apply for One
5. Laws Violated If You Use a Statutory Taxpayer Identification Number or Statutory Social Security Number Without my Explicit Consent or Permission in Writing
6. Warning About Using Identifying Numbers on Information Returns or Other Government Forms
7. Constraints on the Delegated Authority of the Submitter in Relation to the (De Facto) Government
8. You are Not Empowered to Practice Law on My Behalf or Make Legal Determinations About My Civil Status
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10. Certification of Receipt by Recipient

## SECTION 0: CIVIL STATUS OF SUBMITTER

Submitter of this form has the following non-negotiable civil status. Any indication to the contrary constitutes FRAUD, and ESPECIALLY in the context of government records maintained about the submitter such as the CSP code, or "Citizenship Status Profile":

1. A "nontaxpayer" not subject to any provision of Subtitles A through C of the Internal Revenue Code:

*"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, 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. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
*[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

2. A constitutional "Citizen of the United States **OF AMERICA**" AT THE TIME OF BIRTH but not for any statutory purpose. See and rebut: Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
3. A statutory "national" as defined in 8 U.S.C. §1101(a)(21).
4. Domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in 28 U.S.C. §1332(d), 26 U.S.C. §7701(a)(10), or 4 U.S.C. §110(d).
5. Subject to constitutional diversity of citizenship pursuant to U.S. Const. Art. III. Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332.
6. A statutory "non-resident non-person". The closest status to this status in the I.R.C. is a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) but that status does not match mine because I am not a "person" as defined in 26 U.S.C. §6671(b) or 26 U.S.C. §7343 or an "individual" under the I.R.C. as defined in 26 C.F.R. §1.1441-1(c)(3) and therefore beyond federal jurisdiction.
7. A "stateless person" immune from the jurisdiction of federal courts within the meaning of 28 U.S.C. §1332. See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).
8. NOT any of the following:
  - 8.1. NOT engaged in the "trade or business" federal franchise as defined in 26 U.S.C. §7701(a)(26).
  - 8.2. NOT a statutory "citizen and national of the United States" as described in 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c).
  - 8.3. NOT a statutory "U.S. national" as defined in 8 U.S.C. §1408 or 8 U.S.C. §1452.
  - 8.4. NOT an "alien" as defined in 8 U.S.C. §1101(a)(3).
  - 8.5. NOT a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A).
  - 8.6. NOT the statutory "individual" as defined in 5 U.S.C. §552a(a)(2) or referenced in 5 U.S.C. §2105(a) because neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "resident" (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) nor a government "employee" or public officer. I am an individual in a common sense of the term, but not within the meaning of any federal statute. I must either have a domicile on federal territory or represent an office domiciled on federal territory (under Federal Rule of Civil Procedure 17) to be anything described in federal statutory civil law, and I do not maintain such a domicile. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government pursuant to Federal Rule of Civil Procedure 17(b) can be "individuals" within the meaning of any provision of the I.R.C. See: Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>
  - 8.7. NOT the statutory "individual" mentioned in 26 U.S.C. §7701(a)(1) or 26 C.F.R. 1.1441-1(c)(3), because not an officer, "employee", agency, or instrumentality of the United States government or the District of Columbia as described in 26 U.S.C. §6331(a) or any other federal law. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:  
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>
  - 8.8. NOT a statutory "employee" as defined in 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1 or 5 U.S.C. §2105.
  - 8.9. NOT the statutory "person" described in 26 U.S.C. §6671(b) or 26 U.S.C. §7343.

Any reference to the terms "Social Security Number", "SSN", "Taxpayer Identification Number", "TIN", "Individual Taxpayer Identification Number", or "ITIN" on any government forms connected with the Submitter shall NOT refer to anything issued under the authority of any statute or regulation but instead shall mean a license received and accepted by the government to abide in full by the Injury Defense Franchise Agreement, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>. A servant government or a public servant in said government cannot tell a sovereign or his boss what to do, make the boss into the servant, or use loans of alleged government property to reverse the relationship. This is so because:

1. I am NOT domiciled or physically present on federal territory and thereby subject to the civil statutes of Congress enforceable only against those with a domicile on federal territory per Federal Rule of Civil Procedure 17. I am instead protected by the Separation of Powers Doctrine, foreign, and non-resident.
2. I am also NOT consensually representing any office or agency or civil status that is domiciled on federal territory per Federal Rule of Civil Procedure 17(b).
3. A PUBLIC office fiction is the only entity that could lawfully apply for or lawfully receive government or PUBLIC property, such as a "franchise mark" issued by the national government. This would include SSNs or TINs or ITINs. PRIVATE people such as myself cannot lawfully receive, apply for, or manage government PUBLIC property, and the use of such numbers to CREATE NEW or DE FACTO public offices is a violation of 4 U.S.C. §72 and a crime of impersonating such office under 18 U.S.C. §912. Even after such application, such property in fact CONTINUES to be government property per 20 C.F.R. §422.103(d). It even says this on the reverse side of the Social Security Card. Hence, any STATUTORY number so issued is NOT "yours" when referring to me and it is FRAUD to call it that. Therefore, any statement on a government form by me about "providing YOUR number" couldn't possibly be true in relation to me or refer to me as a private human and instead can only be addressing a government office that I don't occupy.

*Quando duo juro concurrunt in und person, aequum est ac si essent in diversis.*

*When two rights [PUBLIC v. PRIVATE] concur in one person, it is the same as if they were in two separate persons.*

*4 Co. 118.*

*[Bouvier's Maxims of Law, 1856; <https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

4. I do not consent and do not have the biblical delegated authority to do business as a Buyer (U.C.C. §2-103(1)(a)) with the national government or "purposefully avail myself" in a way that would surrender my sovereignty under the [Foreign Sovereign Immunities Act \(F.S.I.A.\), 28 U.S.C. Chapter 97](#), the Minimum Contacts Doctrine of the U.S. Supreme Court in [International Shoe v. Washington, 326 U.S. 310 \(1945\)](#), or the Longarm Statutes of the state of the UNION that I am within, or under the laws of civil domicile (See Form #05.003; <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>). The only way I am permitted to interface with any government under my delegation order as a Christian is as a Merchant under U.C.C. §2-104(1).
5. I cannot lawfully act or speak on behalf of any office in any government by exercising control over government property such as STATUTORY SSNs and TINs or ITINs. I would in fact be misrepresenting my civil status to do so and possibly even criminally impersonating such an office to do so per [18 U.S.C. §912](#). Any attempt by the Recipient or any government to pretend I am said officer or statutory "person" or enforce any statute pertaining to said de facto office upon the Submitter therefore is in fact the act of the SOURCE of said duress rather than the PRIVATE Submitter. That source of duress is the government knowingly, willingly, and maliciously issuing the number to those it knows are not in fact eligible. See [Why You Aren't Eligible for Social Security](#), Form #06.001, <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>.
6. The interaction(s) this form relates to cannot and does not create any civil obligation or confer any "benefit" or corresponding obligation toward any government under the authority of any statute. Any PUBLIC property or rights it may APPEAR to convey to the Submitter is hereby stipulated by all parties concerned to be a GIFT rather than a LOAN (with conditions found in franchise statutes) and which creates no rights or obligations towards any government. See [Prov. 22:7](#) and [California Civil Code Section 1589](#).
7. AT ALL TIMES the Submitter of this form is the ONLY "Merchant" (U.C.C. §2-104(1)) offering or selling anything in the context of his/her interactions with any and every government or agent of such government. The government Recipient or those unlawfully issuing said identifying numbers and its agents both collectively and individually are in turn the BUYER (U.C.C. §2-103(1)(a)) in the context of ALL interactions between the Submitter and any government. As such, Submitter as a PRIVATE human is the ONLY one who may prescribe conditions upon the relationship and there IS no statutory relationship if the Recipient or government attempts to change or propose a change in this proposed relation. In fact, any attempt to make the government into the Merchant is hereby stipulated as a waiver of official, judicial, and sovereign immunity of such government that renders it as a private, for profit, commercial entity and DE FACTO government that consents to be sued in a state rather than federal court. See [De Facto Government Scam](#), Form #05.043; <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>.
8. If the Recipient or the issuer of said number(s) refuses to recognize the Submitter's ability to terminate any and all eligibility for any government "benefits", then the continued existence of any evidence proving same is FRAUDULENT and is the result of CRIMINAL duress. Under the influence of such duress, any acts of the Submitter relating to such numbers are in fact and in deed the acts of the SOURCE of such duress RATHER than the Submitter. The source of the duress is always the REAL party in interest. Furthermore, if the duress is allowed to continue, the Submitter hereby exercises his/her de facto officer authority to accept any and all terms and conditions imposed by this submission on behalf of the government.
9. I as a PRIVATE human am NOT ALLOWED by law to alienate an unalienable right as the Declaration of Independence declares. That Declaration is ORGANIC law enacted into law on the FIRST page of the Statutes At Large and has never been repealed and CANNOT be repealed. That means even if I ALLEGE CONSENT to alienate a PRIVATE individual right, all courts and myself must presume it never actually happened. Thus, I cannot lawfully surrender my sovereign status to become a civil statutory "person" and therefore public officer who effectively joined a SOCIALIST de facto government collective that [violates the Holy Bible and my religious beliefs](#) (<https://sedm.org/home/commandments-about-relationship-of-believers-to-the-world/>).

*"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it."*

*[Wilson v. Omaha Indian Tribe 442 U.S. 653, 667 (1979)]*

*"There is no such thing as a power of inherent sovereignty in the government of the United States .... In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."*

*[Julliard v. Greenman: 110 U.S. 421 (1884)]*

## **SECTION 1: REQUIREMENTS FOR THE ISSUANCE OF STATUTORY SOCIAL SECURITY NUMBERS (SSNs)**

The authority to issue STATUTORY Social Security Numbers (SSNs) is found in [20 C.F.R. §422.104](#). Below are the specific PUBLIC OFFICER statutory "persons" who are eligible:

*Title 20: Employees' Benefits*

[PART 422—ORGANIZATION AND PROCEDURES](#)

[Subpart B—General Procedures](#)

[§ 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.

The "United States citizen" described in [20 C.F.R. §422.104\(a\)\(1\)](#) is a statutory "citizen of the United States" described in [8 U.S.C. §1401](#) but NOT a constitutional "citizen of the United States" identified in Section 1 of the Fourteenth Amendment. The difference between a statutory and a constitutional citizen arises from the difference in the meaning of the term "United States" as used in the constitution versus "United States" as used in federal statutory law. This person is born on federal territory and not within any state of the Union. This is confirmed by the following definitions:

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. \[Aliens and Nationality\]](#)  
[Sec. 1101. - Definitions](#)

(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

[8 U.S.C. Sec. 1101\(a\)\(36\): State \[Aliens and Nationality\]](#)

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,  
DEPARTMENT OF JUSTICE  
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES  
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several States, except Alaska and Hawaii.

*"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution.**"*

*[O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]*

Notice the last quote from the Supreme Court "NOT PART OF THE UNITED STATES WITHIN **THE MEANING OF THE CONSTITUTION**", which implies that there is ONLY ONE meaning of "United States" within the Constitution, and that this meaning **does not include** community property of the states of the Union under the care and management of the general government called "territory of the United States". I emphasize once again that I am NOT a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) because I do not maintain a legal domicile on federal territory called the "United States\*" (federal zone) or within any "State" as defined above. I was born in the "United States of America" or the "United States" as constitutionally defined, not the "United States" as statutorily defined and I do not reside or maintain a domicile on federal territory subject to the exclusive jurisdiction of Congress pursuant to Article 1, Section 8, Clause 17 of the United States Constitution. If you disagree, please rebut the questions at the end of the following within 10 days or be found in agreement and estoppel beyond that point.

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

The "permanent resident" described in [20 C.F.R. §422.104\(a\)\(2\)](#) is a person born outside the United States of America and who made application to the United States government pursuant to [26 C.F.R. §1.871-4](#) to become a "permanent resident". "Permanent residents" are described in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#) as an alien man or woman who has a domicile in the "United States". The "United States" is then defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#) as being the District of Columbia. Nowhere are the several states of the Union expressly included, and therefore they are implicitly excluded by implication:

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

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

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

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

I emphasize that I am also NOT an "alien", "resident" or "permanent resident" as defined in [8 U.S.C. §1101\(a\)\(3\)](#) or [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) because I was born in the United States of America but not the statutory "United States" and maintain a domicile nowhere within the "United States" (federal territory).

If you think I belong in one of the categories described in 20 C.F.R. §422.104, please identify exactly which one and present all evidence as may be in your possession signed under penalty of perjury from someone with personal knowledge of my circumstances that proves your hypothesis. If you do not do so within 10 days of receipt of this document, you agree with me and therefore are estopped from later contradicting yourself.

## **SECTION 2: REQUIREMENTS FOR THE ISSUANCE OF STATUTORY TAXPAYER IDENTIFICATION NUMBERS (TIN)**

The authority for issuing Taxpayer Identification Numbers is found in 26 U.S.C. §6109:

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109](#)  
[§ 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 income tax return preparer

*Any return or claim for refund prepared by an income 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.*

[26 U.S.C. §6109](#)(d) prescribes that an "individual's" social security number shall be used as the Taxpayer Identification Number of the individual:

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109](#)  
[§ 6109. Identifying numbers](#)

(d) Use of social security account number

*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.*

The regulations under [I.R.C. §6109](#) indicate who this "individual" is and who such "Taxpayer Identification Numbers" may lawfully be issued to and used against, and all of them are "aliens":

[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.

(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)(iii) 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.

**26 C.F.R. §1.1441-1(c)** (3) agrees with the above by defining an "individual" as an "alien". Nowhere are "citizens" included in the definition, and therefore they are excluded by implication. Expressio unius est exclusio alterius:

**26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.**

(c ) Definitions

(3) Individual.

**(i) Alien individual.**

*The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).*

Consequently, the following rules apply to the application for and the use of Taxpayer Identification Numbers:

1. Aliens" as defined in **26 U.S.C. §7701**(b)(1)(A) and "nonresident aliens" as defined in **26 U.S.C. §7701**(b)(1)(B) are NOT equivalent. They are separate and distinct groups. "nonresident aliens" are NOT a subset of all "aliens". One may be a "nonresident alien" WITHOUT being an "alien". Such is the case with a man or woman who is a "national" as described in **8 U.S.C. §1101**(a)(21) and/or **8 U.S.C. §1101**(a)(22)(B) but not a statutory "citizen" as described in **8 U.S.C. §1401**. All people born within the several Constitutional but not statutory states of the Union and domiciled outside of federal territory are common law "nationals" but not statutory "citizens" (**8 U.S.C. §1401**) under federal statutory law. See section 8.1 of the following:  
*Flawed Tax Arguments to Avoid*, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>
2. Individual Taxpayer Identification Numbers (ITINs) may only lawfully be issued to aliens and **not** "nonresident aliens", pursuant to **26 C.F.R. §301.6109-1**. Nonresident aliens need only apply for an ITIN if they are engaged in the statutory "trade or business" excise taxable franchise (**26 U.S.C. §7701**(a)(26)), at which time they effectively make an "election" to be treated as a "resident alien":

*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*

*§1029.410 Records to be made and retained by banks.*

**(b)(3) A taxpayer identification number required under paragraph (b)(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;

**(iii)** Aliens who are ambassadors, ministers, career diplomatic or consular officers, or naval, military or other attachés 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.**

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TITLE 31--MONEY AND FINANCE: TREASURY

CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY

**<sup>2</sup> 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.**

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**  
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

3. One may be a "nonresident" or "foreign" WITHOUT being a "nonresident alien" or a "nonresident alien individual" or "foreign person". Such is the case with a man or woman who is a "[national](#)" as described in [8 U.S.C. §1101](#)(a)(21) but not a statutory "[citizen](#)" as described in [8 U.S.C. §1401](#) or 26 C.F.R. §1.1-1(c). One cannot be a statutory "individual" under the I.R.C. as a "nonresident alien" without having a domicile or legal presence on federal territory. Note that the statutory term "individual" as used in the [Privacy Act, 5 U.S.C. §552a](#)(a)(2) does not include "nonresidents" or even "nonresident aliens". One must be either a statutory "nonresident alien" pursuant to [26 U.S.C. §7701](#)(b)(1)(B) or a "resident alien" pursuant to [26 U.S.C. §7701](#)(b)(1)(A) in order to be a statutory "[individual](#)" ([26 C.F.R. §1.1441-1](#)(c)(3)), and both of these conditions have in common a domicile on federal territory and not within any state of the Union.
4. If an ITIN is used in the case of a "nonresident alien", such a "nonresident alien" must have made an "election" to be treated as a "resident alien" pursuant to [26 U.S.C. §6013](#)(g) and (h). Such an election may only lawfully be made in the case of a "nonresident alien" married to a statutory but not constitutional "U.S. citizen" as defined in [26 C.F.R. §1.1-1](#)(c). Any other use constitutes a violation of the Internal Revenue Code and a fraud upon the United States.
5. Pursuant to [26 U.S.C. §6109](#)(d), STATUTORY Social Security Numbers (SSNs) may only lawfully be used in place of Individual Taxpayer Identification Numbers (ITINs) in the case of aliens, but not statutory "U.S. citizens" pursuant to [8 U.S.C. §1401](#).
6. [26 U.S.C. §7701](#)(a)(41) defines the term "TIN" as a number assigned to a "person" by the IRS under the authority of [26 U.S.C. §6109](#). Nowhere are the terms "TIN" and "Taxpayer Identification Number" made equivalent.

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
[§ 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.

It is a violation of due process of law to presume that a "TIN" and a "Taxpayer Identification Number" are the same thing or are equivalent. See: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.017; <http://sedm.org/Forms/FormIndex.htm>

7. If a statutory "U.S. citizen" ([8 U.S.C. §1401](#)) is asked to provide a Taxpayer Identification Number and he or she gives you a Social Security Number, indirectly he or she is agreeing to accept being treated as an "alien" who has voluntarily and effectively surrendered the protections and privileges of a citizen and who agrees to accept the disabilities of alienage in exchange for government franchises. This choice cannot be compelled and must be voluntary. The choice also can ONLY lawfully be made in a place where rights are unalienable, such as either abroad or on federal territory. Such a choice CANNOT be made by anyone within a constitutional state, where rights are "unalienable" as the Declaration of Independence declares. This is covered in the [Unalienable Rights Course](#), Form #12.040; <https://sedm.org/LibertyU/UnalienableRights.pdf>.

### SECTION 3: LAWS VIOLATED BY APPLYING FOR A STATUTORY SOCIAL SECURITY NUMBER OR COMPELLING ME TO APPLY FOR ONE

The process of applying for a statutory Social Security Number is initiated by filling out SSA form SS-5. A copy of that form is available below:

[Social Security Administration Form SS-5, Application for Social Security Card](#)  
<http://famguardian.org/TaxFreedom/Forms/Emancipation/ss-5.pdf>

Block 3 of the form is used to indicate one's citizenship status. The block that most Americans unknowingly check is "U.S. citizen", meaning a statutory and not constitutional "citizen" under [8 U.S.C. §1401](#). As explained in Section 1 earlier, 20 C.F.R. §422.104 only authorizes statutory but not constitutional citizens to make application to the Social Security Administration. Men and women born within and domiciled within the several Constitutional states of the Union who check the statutory "U.S. citizen" box on SSA Form SS-5 are therefore:

1. Committing perjury under penalty of perjury by declaring themselves to be a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#).
2. Impersonating a statutory "U.S. citizen" ([8 U.S.C. §1401](#)) in criminal violation of [18 U.S.C. §911](#).
3. Attempting to defraud the United States by applying for a "benefit" that they are not legally entitled to.
4. Are unwittingly impersonating an officer or employee of the United States in criminal violation of [18 U.S.C. §912](#).



[TITLE 18 > PART I > CHAPTER 43 > § 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 [BENEFIT, INCLUDING SOCIAL SECURITY], paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

The [Privacy Act at 5 U.S.C. §552a\(a\)\(13\)](#) defines “federal personnel” as any person entitled to receive any retirement payment from the federal government, INCLUDING Social Security benefits. Such benefits are ONLY available to persons who ALREADY were federal personnel BEFORE they made application to participate in Social Security. The federal government cannot lawfully use or abuse their power to tax as a means to redistribute wealth among private parties who are NOT also “federal personnel” or “public officers” within the U.S. 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 Ia., 47; *Whiting v. Fond du Lac*, supra.”  
[\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

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

The only thing the government can lawfully pay “benefits” to, including Social Security, are people who are its own “officers” PRIOR to applying for the “benefit”. There is no provision within the Internal Revenue Code or the Social Security Act which authorizes the CREATION of any new “public offices” using any tax form or Social Security form. The I.R.C. and the Social Security Act simply authorize “benefits” to persons who are ALREADY officers of the United States government. [4 U.S.C. §72](#) says that if such offices have been created within a state of the Union, then a statute authorizing this MUST appear somewhere within the statutes which administer the benefit, and no such statute exist that might EXPRESSLY authorize such offices within constitutional states of the Union.

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

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

Consequently, “benefits” such as Medicare and Social Security are ONLY available to “federal personnel” who ALREADY hold “public office” within the U.S. government PRIOR to joining these programs and who are NOT within Constitutional states of the Union. “Benefits” may NOT lawfully be offered to private humans because it is an abuse of the taxing power to use it to transfer wealth between otherwise PRIVATE parties. [Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#). All such “public officers” are then defined in [5 U.S.C. §2105](#) as “employees”. 5 U.S.C. §2105(a) identifies such statutory fictional “persons” as “officers AND individuals”. Being a public officer is therefore the ONLY way to lawfully become a “person” in the statutes. There is no other provision of law that authorizes the creation of statutory “persons”. There is no constitutional authority to CREATE new public offices by merely lending or granting or renting government property listed in [5 U.S.C. §553\(a\)\(2\)](#) and it violates the separation of powers to do so and is a usurpation. Therefore, the only way one can lawfully be a statutory “individual” is to work for or contract with the government, to be in charge of public property, and I have not elected that status in the context of this transaction. The recipient of this form is hereby demanded to produce legally admissible evidence that I HAVE consensually elected to represent a fictional office in the government in the context of this specific transaction if they believe otherwise. Such fictional offices include, but are not limited to STATUTORY “person”, “individual”, “taxpayer”, “citizen”, “resident”, etc. A failure to do so within ten days shall forever estop them from later producing such evidence or arguing to the contrary.

#### **SECTION 4: LAWS VIOLATED BY APPLYING FOR A STATUTORY TAXPAYER IDENTIFICATION NUMBER OR COMPELLING ME TO APPLY FOR ONE**

Taxpayer Identification Numbers are requested using IRS forms W-7 and W-9:

1. Form W-7 says at the top the following:

*“For use by individuals who are not U.S. citizens or nationals.”*

- As pointed out in section 1 earlier, I am a “national” but not a statutory “U.S. citizen” or an “individual”, and therefore it would constitute fraud and perjury in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#) to complete and submit this form.
2. Form W-9 is entitled “Request for Taxpayer Identification Number and Certification”. Part III of this form requires the applicant to admit under penalty of perjury that they are a “U.S. person”. [26 U.S.C. §7701\(a\)\(30\)](#) defines a “U.S. person” as a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 or a statutory “permanent resident” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#). As stated in section 1 earlier, I am NEITHER a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) nor a statutory “permanent resident” (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#). Therefore, once again, it would constitute fraud and perjury in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#) to use this form.

Once again, the American who gave you this form is that provided in Section 0 of the form.

**WARNING:** Recipient is reminded that [28 U.S.C. §2201](#)(a) PROHIBITS the federal courts from declaring or presuming any status OTHER than that listed above in the context of federal or state taxes. Only I as the sovereign being may declare and establish my tax and citizenship status, because only I can lawfully exercise my First Amendment right of association and freedom from compelled association in deciding what political group I wish to associate with and thereby have allegiance toward, a domicile within, and protection from. "[Domicile](#)" is the origin of ALL of the government's authority to impose an income tax pursuant to [26 U.S.C. §911](#)(d)(3) and Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954), and only I can determine my domicile.

[26 C.F.R. §301.6109-1](#)(d)(3) authorizes the issuance of Individual Taxpayer Identification Numbers (ITINs) ONLY to "aliens", and not all "nonresident aliens" are "aliens". I am a statutory "non-resident non-person" and a "national" but not a statutory "citizen" who is NOT an "alien" and therefore am NOT eligible for a Taxpayer Identification Number. I cannot submit an application for such a number without committing criminal perjury and impersonating a "public officer" within the U.S. government in criminal violation of [18 U.S.C. §912](#). If you want to direct me to a form that can be used by a person with all of the qualifications above for lawfully obtaining such a number without committing a crime, please direct me to the proper form, as I am not now aware of any such instrument.

Pursuant to [20 C.F.R. §422.103](#)(d) and the back of the Social Security Card itself, Social Security Numbers and Social Security Cards are property of the Social Security Administration (SSA) and must be returned upon request:

*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.***

The only statutory "persons" or "individuals" who may lawfully be in possession, use, or control of government property are "public officers", trustees, and fiduciaries of the government who are described in [26 U.S.C. §6671](#)(b) and [26 U.S.C. §7343](#). These fictional "persons" all work for a federal corporation called the "United States" ([28 U.S.C. §3002](#)(15)(A)) as officers of said corporation and public trust. I do not consent to represent such a fictional "person". By forcing me to use such a statutory number and "franchise mark", you are compelling me to donate my private property to a "public use" and to a federal franchise without compensation in violation of the United States Constitution's Fifth Amendment takings clause.

*"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; 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)]*

It is UNLAWFUL for a private human such as myself to use public property such as a Social Security Number or a Social Security Card for my own personal benefit to the exclusion of the government because it constitutes theft and embezzlement in criminal violation of [18 U.S.C. §641](#). I am not in receipt of any evidence which would authorize me to BECOME a "public officer" or federal "employee" by virtue of applying for or using such a number. Rather, such a person must ALREADY be such officer or employee BEFORE they apply for or use such number. This is mandated by [4 U.S.C. §72](#), which says that all public offices MUST be exercised in the District of Columbia and not elsewhere except as expressly provided by an enactment of Congress. There is no statute authorizing the establishment of the "public offices" that are the subject of the franchise tax called the income tax, which is upon a "trade or business"/"public office" within the U.S. government. The U.S. Supreme Court has also said that Congress CANNOT lawfully establish such offices within a state of the Union in order to tax them:

***"Congress cannot authorize a [privileged] trade or business [as defined in 26 U.S.C. §7701(a)(26)] 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)]*

## **SECTION 5: LAWS VIOLATED IF YOU USE A STATUTORY TAXPAYER IDENTIFICATION NUMBER OR STATUTORY SOCIAL SECURITY NUMBER WITHOUT MY EXPLICIT CONSENT OR PERMISSION IN WRITING**

Only "U.S. persons" as defined in [26 U.S.C. §7701](#)(a)(30), which includes both statutory "U.S. citizens" and statutory "residents" (aliens) may use Social Security numbers.

[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.*

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

*(a)(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.

The term "U.S." as used in the term "U.S. person" is GEOGRAPHICALLY defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) to include only the District of Columbia, meaning the U.S. government, and not the geographical states of the Union. Nowhere in the I.R.C. Subtitle A are states of the Union EXPRESSLY included in the definition of "United States" and therefore it must be presumed that they are purposefully excluded. It therefore constitutes CONSTRUCTIVE FRAUD to associate me with being a "U.S. person" or with the duties of a "U.S. person" by associating me with a federal identifying number when nowhere is the place of my domicile included in the definition of "U.S." within Internal Revenue Code Subtitle A, and you aren't allowed to "assume" anything without violating due process of law and causing the government to become a religion in violation of the First Amendment to the United States Constitution. Any "presumption" that you can't support with evidence amounts to the equivalent of religious faith, and no officer of the government or "withholding agent", whether voluntary or working for pay, may lawfully engage in an act of religion without violating the Constitution.

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

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

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

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

IRS Form 1042-S Instructions indicate the circumstances under which identifying numbers are absolutely mandatory, and all of them involve federal privileges and franchises that I am NOT engaged in. If you think I am engaged in a federal franchise, please describe exactly WHICH one of the below franchises I am specifically engaged in and provide the specific statute that mandates someone with my status to provide such a number. Otherwise, your request is illegal:

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 ["public office" per 26 U.S.C. §7701(a)(26)] in the United States [District of Columbia per 4 U.S.C. §72 and 26 U.S.C. §7701(a)(9) and (a)(10)].  
*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 [per [26 U.S.C. §894](#)], 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 [Qualified Intermediary per 26 C.F.R. §1.1441-1(e)(5)].
- Any WP [Withholding Partnership per 26 C.F.R. §1.1441-5(c )] or WT [Withholding Trust per 26 C.F.R. §1.1441-5(c )].
- 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.*

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

If it is a violation of [42 U.S.C. §408\(a\)\(8\)](#) to compel the use of Social Security Numbers and I DO NOT consent to use them:

*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.*

If you use a government issued identifying number against me without my consent or permission, you are also committing identity theft and thereby violating the following statutes:

1. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#): Evidence, Procedure, and Certification for payments
2. [42 U.S.C. §408\(a\)\(7\)](#): Penalties.
3. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features, and information
4. [18 U.S.C. §1028A](#): Aggravated Identity Theft
5. [18 U.S.C. §654](#): Anyone who uses a public number in connection with your private property without your consent is guilty of conversion.
6. [18 U.S.C. §1001](#): Materiality. Failing to give full disclosure of the terms and conditions of a federal franchise.

For further information about how the government prosecutes identity theft described above, see:

U.S. Attorneys Bulletin, Volume 53, No. 1, Jan. 2006: <http://famguardian.org/Publications/USAttyBulletins/usab5301.pdf>

## **SECTION 6: WARNING ABOUT USING IDENTIFYING NUMBERS ON INFORMATION RETURNS OR OTHER GOVERNMENT FORMS**

**WARNING TO RECIPIENT!:** Any document, form, or information in your possession which associates a federal government issued identifying number with the submitter of this form is knowingly false and fraudulent. Please immediately:

1. Correct your records to remove all such FALSE numbers.
2. Cease and desist filing of information returns containing such numbers. Information returns include IRS Forms W-2, 1042s, 1098, 1099, and K-1. Pursuant to [26 U.S.C. §6041\(a\)](#), all such information returns may only lawfully be submitted against persons who are engaged in a "trade or business", which is then defined as "the functions of a public office" in the U.S. government pursuant to [26 U.S.C. §7701\(a\)\(26\)](#). I am not now and never have lawfully been engaged in a "public office" within the U.S. Government.
3. Send in corrected information returns which remove the false identifying number associated with me and change the amount of earnings reported that are connected to a "trade or business" to ZERO. If you want detailed instructions for corrected false information returns, see:
  - 3.1. [Correcting Erroneous Information Returns](#), Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.2. [Correcting Erroneous IRS Form 1042's](#), Form #04.003  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.3. [Correcting Erroneous IRS Form 1098's](#), Form #04.004  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.4. [Correcting Erroneous IRS Form 1099's](#), Form #04.005  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.5. [Correcting Erroneous IRS Form W-2's](#), Form #04.006  
<http://sedm.org/Forms/FormIndex.htm>

If you do not do the above immediately, you could be the subject of a criminal complaint against the recipient of this form based on all the violations of law resulting from fraudulent or compelled use of government issued identifying numbers described herein. That criminal complaint may also include a complaint under [26 U.S.C. §7206](#) and [7207](#), which make it a crime to file knowingly false information returns. These returns are false in my case because I AM NOT engaged in the "trade or business" federal franchise and because I am not eligible for, do not consent to use, and have terminated unlawful participation in all government programs that would issue a government number or convey any kind of government benefit whatsoever to the Submitter.

## **SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RELATION TO THE (DE FACTO) GOVERNMENT**

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. Submitter is protected by the [Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B](#), which mandates that the state may not compel me to violate my religious beliefs or laws ([Laws of the Bible](#), Form #13.001; <https://sedm.org/Litigation/09-Reference/LawsOfTheBible.pdf>).
3. The terms of the trust indenture constraining this delegated authority are found in the [Holy Bible Trust Indenture](#). The terms of that trust indenture are exhaustively enumerated in the following document:  
[Delegation of Authority Order from God to Christians](#), Form #10.008  
<http://sedm.org/Forms/FormIndex.htm>
4. Under the terms of the [Holy Bible Trust Indenture](#), Submitter has NO DELEGATED AUTHORITY to:
  - 4.1. Act as anything other than a Merchant in relation to any human government. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

*"You shall make no covenant with them [foreigners], nor with their [pagan government] gods [or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with*



them], lest they make you sin against Me. For if you serve their gods [under contract or agreement], it will surely be a snare to you."

[Exodus 23:32-33, Bible, NKJV]

"It is our true policy to steer clear of permanent alliances [contracts/covenants] with any portion of the foreign world."

[George Washington, Farewell Address]

"Peace, commerce, and honest friendship with all nations – entangling alliances [contracts, covenants, treaties] with none."

[Thomas Jefferson, First Inaugural Address, March 4, 1801]

- 4.2. Act as a "public officer" or agent of any human government in any capacity, and especially in the context of the "trade or business" excise taxable franchise defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from him and not any man. See section 2.1 in the above document and Luke 16:13.
5. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.
6. Any express or implied agreements or contracts between the Submitter and the de facto government instantiating any relation OTHER than that described herein must be deemed to have been undertaken without delegated authority and are therefore null and void ab initio.

"All persons dealing with public officers [or Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers."

[State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938)]

"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 409. [ditto for officers of Heaven]

[Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917)]

"Where an executive officer, under his misconstruction of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (cites omitted)."

[United States v. Mott, 37 F.2d 860, 862 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931)]

"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at 913.

[Youngblood v. United States, 141 F.2d 912 (6th Cir. 1944): Action to compel recorder to record tax liens]

"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384.

[Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947)]

7. Any contracts entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
8. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA Form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:  
Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
9. Submitter reserves all his/her God given unalienable rights pursuant to U.C.C. 1-308 and its predecessor, U.C.C. 1-207, and U.C.C. 1-103.
10. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97.
11. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.  
Legal Notice of Change in Citizenship/Domicile Records and Divorce From the United States, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>
12. Any civil obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the Fair Debt Collection Practices Act, 15 U.S.C. §1692g(b) and U.C.C. 3-501.
13. Recipient is reminded that if the government can enact anything requiring all contracts with the government to be in writing, then I have the equal right to enforce the same requirement upon the government by giving reasonable notice of the existence of such requirement.

"Every man is supposed to know the law. A party who makes a contract with an officer [of the government or of God's government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."

[Clark v. United States, 95 U.S. 539 (1877)]

## SECTION 8: YOU ARE NOT EMPOWERED TO PRACTICE LAW ON MY BEHALF OR MAKE LEGAL DETERMINATIONS ABOUT MY CIVIL STATUS

I do not consent to allow you, the Recipient of this form, or any OTHER party to practice law on my behalf, to represent me legally, or make any legal determinations about my status other than those already indicated here under penalty of perjury. You MUST accept what I tell you about my status under penalty of perjury and presume that it is truthful and accurate. Please DO NOT:

1. Contact the IRS to get them to contradict what I tell you here, because they are not authorized to determine my status, they have no personal knowledge of my circumstances and therefore cannot act as a witness, and because nothing they say or print is trustworthy by their own admission! See and rebut:

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

**"Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.' 26 C.F.R. §601.201(k)(2). [...] Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS."**

[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group, p. 34]

"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, Section 4.10.7.2.8 (05-14-1999)]

2. Approach me with legal counsel or an attorney intent on contradicting what I state here under penalty of perjury. He or she does not have personal knowledge of my circumstances and therefore is not a competent witness, and I do not empower him or her to "represent me". Furthermore, the courts say that you cannot rely on legal counsel to determine your status. See the above Reasonable Belief About Income Tax Liability, Form #05.007 for details. We are a society of laws and not men and each person is the only person who can or should read and apply the law to their own specific circumstances:

**"But it must be remembered that all are presumed to know the law [the Internal Revenue Code, which is municipal law for the District of Columbia], and that whoever deals with a municipality [e.g. the District of Columbia, also called the "United States"] is bound to know the extent of its powers. Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss."**

[San Francisco Gas Co. v. Brickwedel, 62 Cal. 641 (1882). See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.app. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]

3. Tell me you have a "policy" to disregard or contradict what appears here. Corporate or private policy cannot and does not supersede the requirements of enacted law nor can it advance the CRIMINAL activities that would result from disregarding or disobeying the laws cited herein. I am NOT interested in your "policy", but only in doing what the law allows and requires both me and you to do or not do in this circumstance. I WILL NOT help you violate the laws clearly documented here by applying for or using government issued identifying numbers, regardless of what your "policy" is. I am a law abiding American who scrupulously reads and obeys all laws that apply to the jurisdiction I am in. Are you?

I am willing, able, and eager to be educated by your legal counsel if you believe anything here is incorrect. If I am proven incorrect with court admissible evidence signed under penalty of perjury for which the witness agrees to take personal responsibility, I will change my testimony on this form, but not before. The only thing I want to talk about, however, is the law. I am not interested in what the "policy" of the recipient is because I don't and won't govern my life by "policy" or even "public policy" disguised as de facto law. I must obey the laws of my God, which say that I can't contract with, do business with, be a "resident", "citizen", or domiciliary of, or pay money to any government, which it calls "the Beast" in Rev. 19:19.

**"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."**

[Exodus 23:32-33, Bible, NKJV]

**"You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My commandments]."**

[Exodus 20:3, Bible, NKJV]

**"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."**

[James 4:4, Bible, NKJV]

I am protected in the above pursuits by the First Amendment to the United States Constitution and the Religious Freedom Restoration Act, [42 U.S.C. Chapter 21B](#). It is my right and my religious duty under God's laws to have the status and the standing described herein.

## SECTION 9: DEFINITION OF TERMS ON ALL FORMS OR INFORMATION SUBMITTED TO RECIPIENT CONTAINING THE TERMS "SOCIAL SECURITY NUMBER", "SSN", "TAXPAYER IDENTIFICATION NUMBER" OR "TIN" AND COUNTEROFFER

The Submitter of this form and all related information provided to the Recipient is:

1. The only Creator of all forms, information, words, and legal "terms" submitted to Recipient.
2. The only one verifying said information under penalty of perjury.
3. The only one legally responsible for inaccuracies.
4. The only one who can be victimized by incorrect interpretations of the form by the Recipient and his/her agents and assigns.

5. The only one offering consideration to the Recipient giving rise to obligations associated with said consideration in the context of SSNs, and TINs.
6. The only one who can "make all needful rules respecting" the property, earnings, or payments made to him/her by the Recipient per Article 4, Section 3, Clause 2 of the United States Constitution. This document in fact describes such rules in the context of all property that is or might be falsely interpreted as "taxable".

The laws of property dictate that those having an ownership have the right to make rules regarding the use of their property. This includes any and all property and rights affected by all legal interactions between Submitter and Recipient. I as Submitter and Creator of the information am therefore the only one who therefore has legal authority to define the meaning and context of all terms used in such a submission per the First Amendment and per the laws of property. It is my duty therefore to define all such terms to ensure that I am not victimized by presumption or criminal identity theft, do not have my property ownership unlawfully converted from PRIVATE ABSOLUTELY OWNED to PUBLIC or QUALIFIED and to ensure that all such information and submissions have the intended force and effect if they become the subject of future litigation between either the Recipient of the Government who intends to tax compensation or property passing between the Recipient or Submitter.

This document governs and controls the context and meaning and civil obligations of all affected parties relating to all past, present, and future submissions or communications that can have income tax or tax reporting or legal consequences on the part of either the Submitter or the Recipient. It also governs all similar uses by any government of the same information if acquired through any legal summons or discovery process.

If the information is electronically submitted with no physical form, then the Recipient is requested to Sign Section 10: Certification of Receipt. An electronic recording of the interchange in submitting the information such as a camera or smartphone video shall also be made to ensure that due notice of the content of this document was received by the Recipient in the event they refuse to sign. Any attempt to do business with the Submitter shall constitute consent to such recording, in the event that the information is submitted within a Two-Party State for electronic recording purposes.

Because this document thoroughly establishes that it is illegal for me to request or use a **STATUTORY** "Social Security Number", "SSN", Taxpayer Identification Number", or "TIN", then there is a need to replace the **STATUTORY** context of all such terms with my own **PRIVATE SUBSTITUTE DEFINITION** to avoid knowingly engaging in clearly illegal and even criminal activity if not taking OUT of the **STATUTORY** context. This section shall do so. For the purposes of all commercial relations between the Recipient, Submitter, or any government intending to tax their commercial relations, the following definition therefore applies to all such terms. These terms and the information connected with them:

1. Are a PRIVATELY issued number for INTERNAL purposes only.
2. May not be disclosed or reported to any third party relating to taxation, and especially in the context of legal discovery, tax withholding, tax reporting, or any other type of compliance.
3. May not be used for information return reporting or withholding purposes. E.g. W-2, W-4, 1098, 1099, etc.
4. Are knowingly and willingly false and fraudulent IF they are used for tax information return, withholding purposes, or enforcement purposes. See:  
*Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.005; <https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>.
5. If they ARE disclosed to governmental third parties other than the Recipient or Submitter, then all such submissions shall constitute legal evidence of consent BY THE RECIPIENT to the following:
  - 5.1. A waiver of official, judicial, and sovereign immunity.
  - 5.2. A request by Recipient as a [BUYER \(U.C.C. §2-103\(1\)\(a\)\)](#) to the Submitter as [MERCHANT \(U.C.C. §2-104\(1\)\)](#) to use or rent ABSOLUTELY OWNED private property or Submitter that could or might become the illegal subject of taxation by virtue of such disclosure. Uses of all such property come with the legal strings described herein.
  - 5.3. A taking of property (by converting the status of my absolutely owned private property) without the consent of the owner. Meaning STEALING.
  - 5.4. A request to be civilly sued in state and not federal court for unlawful conversion of PRIVATE absolutely owned property to PUBLIC property without the consent of the owner per the Fifth Amendment and constitutional prohibitions against takings of private property.
  - 5.5. Consent to abide by the *Injury Defense Franchise and Agreement*, Form #06.027 (<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>), in connection with any and all tax consequences or litigation resulting from such disclosure.

#### SECTION 10: CERTIFICATION OF RECEIPT BY RECIPIENT

<b>Submitter signature:</b>	I declare by unsworn affirmation from without the "United States", and in accordance with <a href="#">28 U.S.C. §1746(1)</a> that I received this document in connection with all business between the Submitter and the Company or person I represent as the Recipient of this form and all information or forms it describes.	<b>Date signed:</b>	
	_____ Signature of Recipient		

#### AFFIRMATION

<b>Submitter signature:</b>	I declare by unsworn affirmation from without the "United States", and in accordance with <a href="#">28 U.S.C. §1746(1)</a> that the facts provided in this section are true, correct, and complete to the best of my knowledge and belief.	<b>Date signed:</b>	
	_____ Signature, Agent, Fiduciary, Trustee of God, "on" but not "in" the land		

<b>FREE REFERENCES AND RESOURCES:</b>	
<b>Family Guardian-Taxation page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen (pamphlet):</b> <a href="http://sedm.org/Forms/05-MemLaw/WhyANational.pdf">http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax (book):</b> <a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>
<b>Why Domicile and Becoming a “Taxpayer” Require Your Consent:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>	<b>Federal and State Tax Withholding Options for Private Employers (pamphlet):</b> <a href="http://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf">http://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf</a>



**25.15 FORM 15: WITHHOLDING FORM ATTACHMENT; Citizenship & Non-Resident Non-Person Status**

Use this form provides a succinct summary useful in educating payroll, accounting, and legal people about why you are filling out your withholding paperwork the way you are. You can also download this form from:

*W-8 Attachment: Citizenship*, Form #04.219  
<http://sedm.org/Forms/FormIndex.htm>

# WITHHOLDING FORM ATTACHMENT

## CITIZENSHIP & NON-RESIDENT NON-PERSON STATUS

'state Citizen' vs. STATUTORY 'U.S. citizen' – what is the difference for tax purposes and why does it matter?  
(It is the same as 'Non-Resident Non-Person' vs. '8 U.S.C. §1401 territorial U.S. citizen'.)

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## 1 EXECUTIVE SUMMARY

To summarize my position on withholding and reporting in one page as simply as possible:

1. The "United States" covered by the Internal Revenue Code covers only federal territory and not constitutional states. See 26 U.S.C. §7701(a)(9), (a)(10), and 4 U.S.C. §110(d) for evidence.

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

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

(9) United States

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

(10) State

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

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TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
CHAPTER 4 - **THE STATES**  
[Sec. 110. Same](#); definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

2. All of my earnings and the money you intend to pay me does NOT originate from the above geography, and per 26 U.S.C. §871, is therefore not subject to taxation in the case of nonresident parties.
3. States of the Union are therefore "foreign" in respect to the national government for the purposes of legislative jurisdiction in the Internal Revenue Code.
4. The people in the states of the Union are also "foreign" in respect to the geographical "United States" above. The court below recognizes territorial STATUTORY "citizens of the United States\*\*" born and domiciled on federal territory as "foreign" in respect to the constitutional states.

"Constitutionally, only those born or naturalized in the United States and subject to the jurisdiction thereof, are citizens. Const.Amdt. XIV. **The power to fix and determine the rules of naturalization is vested in the Congress. Const.Art. I, sec. 8, cl. 4. Since all persons born outside of the [CONSTITUTIONAL] United States, are "foreigners,"[1] and not subject to the jurisdiction of the United States, the statutes, such as § 1993 and 8 U.S.C.A. §601 [currently 8 U.S.C. §1401], derive their validity from the naturalization power of the Congress. *Elk v. Wilkins*, 1884, 112 U.S. 94, 101, 5 S.Ct. 41, 28 L.Ed. 643; *Wong Kim Ark v. U. S.*, 1898, 169 U.S. 649, 702, 18 S.Ct. 456, 42 L.Ed. 890. **Persons in whom citizenship is vested by such statutes are naturalized citizens and not native-born citizens.** *Zimmer v. Acheson*, 10 Cir. 1951, 191 F.2d. 209, 211; *Wong Kim Ark v. U. S.*, *supra*."**

[\[Ly Shew v. Acheson, 110 F.Supp. 50 \(N.D. Cal., 1953\)\]](#)

### FOOTNOTES:

[1] See [Boyd v. State of Nebraska ex rel. Thayer](#), 1892, 143 U.S. 135, 12 S.Ct. 375, 36 L.Ed. 103; [U.S. v. Harbanuk](#), 2 Cir. 1933, 62 F.2d. 759, 761.

5. Reporting under 26 U.S.C. §6041(a) is only authorized on those engaged in a statutory "trade or business", which is defined as "The functions of a public office" in 26 U.S.C. §7701(a)(26) .

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

(26) “The term ‘trade or business’ includes the performance of **the functions** [activities] of a **public office**.”

6. Backup withholding on “nonresident aliens” is only authorized for “reportable payments”. 26 U.S.C. §3406. Because I am not engaged in a public office, my earnings are PRIVATE and protected by the Constitution, and therefore not subject to withholding. I am the absolute owner of those earnings and have a right to deny the government all such earnings and place conditions on any loan of such earnings to them.
7. Since I am not engaged in the “trade or business”/public office franchise, the payments are not reportable and not subject to backup withholding.
8. No SSN or TIN need be requested or provided because I am not engaged in a “trade or business”/public office franchise.
9. I am also not an “alien” in respect to federal territory, because I am a “national” as defined in 8 U.S.C. §1101(a)(21). Note that I am NOT the territorial and STATUTORY “national of the United States\*\* at birth” found in 8 U.S.C. §1408, or “national, but not citizen, of the United States\*\*\*” 8 U.S.C. §1101(a)(22)(B), since not born or present in a possession.
10. The term “alien”, “citizen”, “person”, and “individual” are all statutory civil statuses.
11. I can’t have any kind of civil status as a “foreigner” WITHOUT one of the following in respect to the geographical “United States\*\*\*” above, and I don’t have any of these:
  - 11.1. Physically present there.
  - 11.2. Domiciled there.
  - 11.3. Consensually doing business there.
  - 11.4. Contracting with the national government.
12. Because I have no “civil status”, then I can’t be a statutory “person”, “individual”, “alien”, “citizen”, etc. and therefore remain a “non-resident non-person” from a statutory perspective under federal statutes.
13. As a practical matter, it is also a legal impossibility to be both an “alien” and a “national” at the same time. Therefore, I can’t be a “nonresident alien” and therefore I remain a “non-resident non-person”.
14. Any references in this document relating to statutory “nonresident aliens” are only provided because they are the closest thing to a “non-resident non-person” possible so you can get a rough but not exact idea how “non-resident non-persons” should be viewed and treated.
15. Readers wishing to challenge the statutory definitions provided herein are reminded that it is illegal and even a crime to add to these definitions because:
  - 15.1. Writing or expanding definitions is a legislative function that judges may not lawfully engage in. Therefore, DO NOT quote a court case as authority to expand a definition. Here’s what the designer of our three branch system of government said about allowing judges or executive branch officers to become legislators:

**“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.”**

**Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].**

**There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”**

[. . .]

**In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”**



[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;  
SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

15.2. The rules of statutory construction and interpretation forbid enlarging statutory definitions.<sup>1</sup>

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

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

15.3. Presumption about the meaning of terms is a violation of due process of law:

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

15.4. The result of expanding statutory definitions to include what the reader wants to include results in CRIMINAL identity theft. See:

**Government Identity Theft**, Form #05.046  
<https://sedm.org/Forms/FormIndex.htm>

<sup>1</sup> For exhaustive information about the Rules of Statutory Construction and Interpretation, see: *Legal Deception, Propaganda, and Fraud*, Form #05.014; <https://sedm.org/Forms/FormIndex.htm>.

## 2 DEFINITION OF "NON-RESIDENT NON-PERSON"<sup>2</sup>

1. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
2. Not engaged in a public office within any government. This includes the civil office of "person", "individual", "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons", "individuals", "citizens", and "residents" are public offices.
3. Not "purposefully or consensually availing themselves" of commerce with any government. Therefore, they do not waive sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
4. Obligations and Rights in relation to Governments:
  - 4.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form #05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See Form #05.040 for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they MUST guarantee your right to be self-governing and self-supporting:

*Invito beneficium non datur.*

*No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.*

*Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*

*A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.*

*Quilibet potest renunciare juri pro se inducto.*

*Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions.*

*See 1 Bouv. Inst. n. 83.*

*[Bouvier's Maxims of Law, 1856;*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

- 4.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".
- 4.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "justice".
5. For the purposes of citizenship on government forms:
  - 5.1. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
  - 5.2. Identifies themselves as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States\*\*\*".
6. Earnings originate from outside:
  - 6.1. The [STATUTORY "United States\\*\\*\\*"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
  - 6.2. The U.S. government federal corporation as a privileged legal fiction.  
Thus, their earnings are not includible in "gross income" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) for proof.
7. Does not and cannot earn STATUTORY "wages" as defined in [26 U.S.C. §3401\(a\)](#) for services performed outside the [STATUTORY "United States\\*\\*\\*"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone). Not subject to "wage" withholding of any kind for such services per
  - 7.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
  - 7.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
8. Expressly exempt from income tax reporting under:

<sup>2</sup> Source: SEDM Disclaimer, Section 4.25; <https://sedm.org/disclaimer.htm>.

- 8.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
- 8.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
- 8.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
9. Exempt from backup withholding because earnings are not reportable by [26 U.S.C. §3406\(g\)](#) and 26 C.F.R. §31.3406(g)-1(e). Only "reportable payments" are subject to such withholding.
10. Because they are exempt from income tax reporting and therefore withholding, they have no "taxable income".
  - 10.1. Only reportable income is taxable.
  - 10.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory "trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
  - 10.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable under [26 U.S.C. §871\(a\)](#) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §91](#) for a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
11. Continue to be a ["national of the United States"](#) (Form #05.006) and not lose their CONSTITUTIONAL citizenship while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
12. If they submit a Form W-8BEN to control withholding and revoke their Form W-4, then they:
  - 12.1. Can submit [SSA Form 7008](#) to correct your SSA earnings to zero them out. See [SEDM Form #06.042](#).
  - 12.2. Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form #06.044](#).
13. Are eligible to replace the SSN with a TEMPORARY International Taxpayer Identification Number (ITIN) that expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
  - 13.1. [Form W-7](#) for the application.  
<https://www.irs.gov/forms-pubs/about-form-w-7>
  - 13.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)  
<https://www.irs.gov/pub/irs-pdf/p1915.pdf>
  - 13.3. [Why You Aren't Eligible for Social Security](#), Form #06.001 for proof that no one within the exclusive jurisdiction of a constitutional state of the Union is eligible for Social Security.  
<https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
14. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their slave plantation.
15. Is a SUBSET of ["nonresident aliens"](#) who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly excluded from this requirement by:
  - 15.1. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#).  
<https://www.law.cornell.edu/cfr/text/31/1020.410>
  - 15.2. [26 C.F.R. §301.6109-1\(b\)\(2\)](#).
  - 15.3. [W-8BEN Inst. p. 1,2,4,5 \(Cat 25576H\)](#).  
<https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>
  - 15.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 \(Cat 26698G\)](#).  
<https://www.irs.gov/pub/irs-pdf/iw8.pdf>
  - 15.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).  
<https://www.irs.gov/pub/irs-pdf/p515.pdf>

More on SSNs and TINs at:

[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)

<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

[About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)

<https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm>

They are "non-persons" BY VIRTUE of not benefitting from any civil statutory privilege and therefore being "PRIVATE". By "privilege", we mean ANY of the things described in [5 U.S.C. 553\(a\)\(2\)](#):

[5 U.S. Code § 553 - Rule making](#)

*(a) This section applies, according to the provisions thereof, except to the extent that there is involved—*

*[ . . . ]*

*(2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.*

The above items all have in common that they are PROPERTY coming under [Article 4, Section 3, Clause 2](#) of the Constitution that is loaned or possessed or granted temporarily to a human being with legal strings attached. Thus, Congress has direct legislative jurisdiction not only over the property itself, but over all those who USE, BENEFIT FROM, or HAVE such property physically in their custody or within their temporary control. We remind the reader that Congress enjoys control over their own property NO MATTER WHERE it physically is, including states of the Union, and that it is the MAIN source of their legislative jurisdiction within the exclusive jurisdiction of Constitutional states of the Union!:

[United States Constitution](#)  
[Article 4, Section 3, Clause 2](#)

*The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.*

**"The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that the power to make 'ALL needful rules and regulations' 'is a power of legislation,' 'a full legislative power;' 'that it includes all subjects of legislation in the territory,' and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to 'make rules and regulations respecting the territory' is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of 'the territory.'"**

*[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]*

By property, we mean all the things listed in [5 U.S.C. §553\(a\)\(2\)](#) such as SSNs (property of the government per [20 C.F.R. §422.103\(d\)](#)), contracts (which are property), physical property, chattel property, "benefits", "offices", [civil statuses](#), privileges, civil statutory remedies, etc. A "[public office](#)" is, after all, legally defined as someone in charge of the PROPERTY of the "public":

**"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. Frohmler, 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 continuance, 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.  
[Black's Law Dictionary, Fourth Edition, p. 1235]

Even the public office ITSELF is property of the national government, so those claiming any civil statutory status are claiming a civil office within the government. It is otherwise unconstitutional to regulate private property or private rights. The only way you can surrender your private status is voluntarily adopt an office or civil status or the "benefits", "rights", or privileges attaching to said office or status, as we prove in:

1. [Civil Status \(Important\)-SEDM](https://sedm.org/litigation-main/civil-status/)  
<https://sedm.org/litigation-main/civil-status/>
2. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf)  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
3. [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf)  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

It is custody or "benefit" or control of government/public property that grants government control over those handling or using such property:

*"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."*  
[\[Munn v. Illinois, 94 U.S. 113 \(1876\)\]](#)

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*"The rich rules over the poor,  
And the borrower is servant to the lender."*  
[Prov. 22:7, Bible, NKJV]

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#### **Curses of Disobedience [to God's Laws]**

*"The alien [Washington, D.C. is legislatively "alien" in relation to states of the Union] who is among you shall rise higher and higher above you, and you shall come down lower and lower [malicious destruction of EQUAL PROTECTION and EQUAL TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal Reserve counterfeiting franchise], but you shall not lend to him; he shall be the head, and you shall be the tail.*

*"Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not obey the voice of the Lord your God, to keep His commandments and His statutes which He commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever.*

*"Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [franchise codes] on your neck until He has destroyed you. The Lord will bring a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation whose language [LEGALESE] you will not understand, a nation of fierce [coercive and fascist] countenance, which does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of your livestock and the produce of your land [with "trade or business" franchise taxes], until you [and all your property] are destroyed [or STOLEN/CONFISCATED]; they shall not*



1 leave you grain or new wine or oil, or the increase of your cattle or the offspring of your flocks, until  
2 they have destroyed you.  
3 [[Deut. 28:43-51](#), Bible, NKJV]

4 You cannot MIX or comingle PRIVATE property with PUBLIC property without converting the PRIVATE property  
5 ownership from absolute to qualified. You must keep them SEPARATE at all times and it is the MAIN and  
6 MOST IMPORTANT role of government to maintain that separation. Governments, after all, are created ONLY  
7 to protect private property and the FIRST step in that protection is to protect PRIVATE property from being  
8 converted to PUBLIC property. For proof, see:

[Separation Between Public and Private Course](#), Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

9 What Congress is doing is abusing its own property to in effect create "de facto public offices" within the  
10 government, in violation of [4 U.S.C. §72](#), as is proven in:

[Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union](#), Form #05.052  
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

11 This is how we describe the reason why people should avoid privileges and thereby avoid possession, custody,  
12 use, or "benefit" of government/public property on the opening page of our site:

13 "People of all races, genders, political beliefs, sexual orientations, and nearly all religions are  
14 welcome here. All are treated equally under [REAL "law"](#). The only way to remain truly free and equal  
15 under the civil law is to avoid seeking government civil services, benefits, property, [special or civil](#)  
16 [status](#), exemptions, privileges, or special treatment. All such pursuits of government services or  
17 property require [individual and lawful consent](#) to [a franchise](#) and the surrender of [inalienable](#)  
18 [constitutional rights](#) AND [EQUALITY](#) in the process, and should therefore be AVOIDED. The rights  
19 and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact.  
20 Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and  
21 cost them nothing is a thief who wants to use the government as a means to STEAL on his or her  
22 behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that  
23 higher power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to](#)  
24 [be a slave](#) because they can lawfully set the cost of their property as high as they want as a Merchant  
25 under the U.C.C. [If you want it really bad from people with a monopoly, then you will get it REALLY](#)  
26 [bad. Bend over.](#) There are NO constitutional limits on the price government can charge for their  
27 monopoly services or property. Those who want no responsibilities can have no [real/PRIVATE rights](#),  
28 but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable  
29 rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal  
30 responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#). For the reason God  
31 answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#), which is  
32 God's curse upon those who allow a king above them. [Click](#)  
33 [Here\(https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm\)](https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm) for a  
34 detailed description of the legal, moral, and spiritual consequences of violating this paragraph."  
35 [SEDM Opening Page; <http://sedm.org/>]

36 "Non-resident Non-Person" or "non-person" are synonymous with "transient foreigner", "in transitu", and  
37 "stateless" (in relation to the national government). We invented this term. The term does not appear in federal  
38 statutes because statutes cannot even define things or people who are not subject to them and therefore foreign  
39 and sovereign. The term "non-individual" used on this site is equivalent to and a synonym for "non-person" on  
40 this site, even though STATUTORY "individuals" are a SUBSET of "persons" within the Internal Revenue Code.  
41 Likewise, the term "private human" is also synonymous with "non-person". Hence, a "non-person":

- 42 1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28  
43 U.S.C. Chapter 97 or the longarm statutes of the state they occupy.
- 44 2. Is protected by the United States Constitution and not federal statutory civil law.
- 45 3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of  
46 Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected  
47 by the United States Constitution within the exterior limits of states of the Union.
- 48 4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL,  
49 INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution. *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

*"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.' "* [Loretto v. Teleprompter Manhattan CATV Corp.](#), 458 U.S. 419, 433 (1982), quoting [Kaiser Aetna v. United States](#), 444 U.S. 164, 176 (1979). "*"* [Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]

*"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation."* [Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

#### FOOTNOTES:

[11] See, e. g., [United States v. Pueblo of San Ildefonso](#), 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); [United States v. Lutz](#), 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." [International News Service v. Associated Press](#), 248 U.S. 215, 250 (1918) (dissenting opinion).

### **3 MY "CIVIL STATUS"**

1. I am all of the following:
  - 1.1. "Citizen" within the meaning of the original Constitution AT THE TIME OF BIRTH.
  - 1.2. Statutory "Non-Resident Non-Person".
  - 1.3. "Stateless" in relation to the national government because not domiciled on federal territory. See [Newman-Green v. Alfonso Larrain](#), 490 U.S. 826 (1989).
  - 1.4. No "allegiance" while abroad and therefore no protection demanded from Congress while abroad. According to 8 U.S.C. §1101(a)(31), "permanent" in the phrase "permanent allegiance" can mean any length of time I want, and I define permanent to EXCLUDE all occasions while abroad under 26 U.S.C. §911 because I DO NOT want and am not willing to pay for protection while abroad. If a government FORCES me to have allegiance and pay for protection I DO NOT want and do not need, and which I

regard as HARMFUL rather than PROTECTIVE, that makes them little more than a criminal protection racket. All those who deduct or pay money to such a protection racket are money launderers.

**"Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance."**  
[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

- 1.5. No statutory "civil status" under any statute of Congress because neither physically present nor domiciled on federal territory nor consensually doing business there. Such statuses include "person", "individual", "taxpayer", "nonresident alien", "citizen".

§ 29. Status

*It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicile. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicile, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicile; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy."*

[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

2. I AM NOT any of the following:

- 2.1. "taxpayer: per 26 U.S.C. §7701(a)(14).  
2.2. "individual" as defined in 26 C.F.R. §1.1441-1(c)(3), which means an ALIEN.  
2.3. "nonresident alien" per 26 U.S.C. §7701(b)(1)(B) . This statute, in fact, doesn't define what it IS, but rather what it IS NOT. It doesn't define what it IS, because Congress has no jurisdiction over nonresidents except by their consent. Therefore, it doesn't define anything. "non-resident non-persons" do not become "nonresident aliens" unless and until they are "aliens" engaged in a "trade or business" and thus become public officers subject to the will of Congress. Once they become public officers, the OFFICE they fill is "resident" while the OFFICER is "nonresident" per Federal Rule of Civil Procedure 17(b).

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**  
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]  
[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]*

- 2.4. "citizen" under 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401. All such parties EXCLUDE state citizen HUMAN BEINGS born within and domiciled within Constitutional states per the U.S. Supreme Court in Rogers v. Bellei, 401 U.S. 815 (1971).  
2.5. Statutory "person" as defined in 26 U.S.C. §6671(b) or 26 U.S.C. §7343.  
2.6. "resident" abroad per 26 U.S.C. §911 or in the geographical "United States" defined in 26 U.S.C.

§7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) . Only “aliens” can, in fact, have such a “residence” per 26 C.F.R. §1.871-2. There is no definition of “residence” for anything OTHER than a statutory “alien individual”, and I am not such an individual.

2.7. Domiciled or physically present in the geographical “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) .

2.8. Statutory “national and citizen of the United States at birth” under 8 U.S.C. §1401.

2.9. Statutory “national but not citizen of the United States at birth” per 8 U.S.C. §1408.

2.10. “a person who, though not a citizen of the United States[\*], owes permanent allegiance to the United States\*\*\*” defined in 8 U.S.C. §1101(a)(22)(B).

2.11. Federal “employee” as defined in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 or 5 U.S.C. §2105(a) .

Any attempt to associate any status OTHER than what I declare above constitutes an instance of criminal identity theft exhaustively described in the following document;

Government Identity Theft, Form #05.046

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

The Declaratory Judgments Act, 28 U.S.C. §2201(a), forbids any federal judge from changing the status that I select for myself. If a judge can’t change my status, then no one else can either. The reason is clear: It would interfere with my First Amendment right to associate or disassociate and my right to contract or NOT contract with those I see fit. Any attempt to coerce me to declare a status OTHER than that here therefore constitutes criminal witness tampering and identity theft.

#### **4 WHO IS A “CITIZEN” WITHIN THE U.S. CONSTITUTION?**

At the time of adoption of the Constitution for the United States of America, the Framers of the Constitution utilized the term “Citizen” numerous times throughout that instrument. The thirteen original States were considered to be the *several States* within the wording of the Constitution, and were united by and under the adoption of that instrument. The Framers of the Constitution considered the “inhabitants” of the *several States* to be Citizens of the American States united, as in the United States, since they were Citizens of the respective States in which they inhabited.

Claiming choice of Citizenship status is a personal political exercise, the exercise of which cannot be intruded upon by the courts (nor the government through its prosecutors), for the courts inherently do not hear political issues.

#### **5 WHERE IN THE U.S. CONSTITUTION ARE “CITIZENS” SPECIFICALLY LISTED?**

The Federal Constitution <sup>3</sup> specifically references the words “Citizen,” “Citizens,” and “Inhabitant,” as in this first example, and also in the other sections as follows:

##### **1. Article I, Section II, Clause 2**

*“No Person shall be a Representative who shall not have attained to the Age of twenty five Years, and been seven Years a **Citizen of the United States**, and who shall not, when elected, be an **Inhabitant** of that State in which he shall be chosen.”*

##### **2. Article I, Section III, Clause 3**

##### **3. Article II, Section I, Clause 3**

##### **4. Article II, Section I, Clause 5**

##### **5. Article III, Section II, Clause 1**

##### **6. Article IV, Section II, Clause 1**

##### **7. Amendment XI**

<sup>3</sup> The Constitution used for this exercise to perform word searches was found at the web address of: <http://www.usconstitution.net/const.html#Preamble>.

8. Amendment XII, Clause 1
9. Amendment XIV, Clause 1
10. Amendment XIV, Clause 2
11. Amendment XV, Clause 1
12. Amendment XIX, Clause 1
13. Amendment XXIV, Clause 1
14. Amendment XXVI, Clause 1

In addition, the term “citizen of the United States” is defined in the Fourteenth Amendment and includes both the capital C “Citizen” and people other than the white race. This “citizen of the United States[\*\*\*]” is also a person born or naturalized within a constitutional state:

*“The persons declared to be citizens [14th Amendment] are ‘all persons born or naturalized in the United States, and subject to the jurisdiction thereof.’ The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their political jurisdiction, and owing them direct and immediate allegiance.”*  
*[United States v. Wong Kim Ark, 169 U.S. 649 (1898)]*

## **6 ARE “INHABITANTS” THE SAME AS “CITIZENS” IN THE CONSTITUTION?**

It should be clear from the provisions of our Federal Constitution as provided above, that the **Inhabitants** of the states were (and are today) **Citizens of the several states**, and were considered by the Framers to also be **Citizens of the states united** that made up the United States of America by and under the Constitution. These **Citizens** were and are today, the **inhabitants** of the several states as **Citizens** of the respective states in which they were born and/or reside. One born and inhabiting Pennsylvania is a **Citizen** of Pennsylvania and a **Citizen** of the United States of America, since Pennsylvania makes up one of the 50 states united by and under the Federal Constitution. In modern-day law, being a **Citizen** of the “United States of America” is NOT the same as being a **citizen** of the “United States”.

## **7 WHY DOES CITIZENSHIP MATTER UNDER FEDERAL INCOME TAX CODES?**

What does the issue of citizenship have to do with income tax codes? It has everything to do with *federal jurisdiction* over the statutory “person” under the Internal Revenue Code (IRC).

1. The term “citizen” and “person” as used in the Constitution is a HUMAN BEING. The term “citizen” and “person” in the Internal Revenue Code (26 U.S.C. §6671(b) and 26 U.S.C. §7343) is a public office and not a HUMAN BEING.<sup>4</sup>
2. The “citizen” in the Internal Revenue Code is identified at 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401. That “citizen” has been identified by the U.S. Supreme Court as EXCLUDING state Citizens or Constitutional “Citizens” under the Fourteenth Amendment. See *Rogers v. Bellei*, 401 U.S. 815 (1971). That “citizen” is in fact a territorial citizen domiciled in a federal territory not within any state of the Union.
3. In the case of constitutional citizenship, as in a Citizen of one of the 50 states as a state **Citizen**, unless such a Citizen actually engages in a taxable activity specifically enumerated in the IRC, the Federal Government can **not** claim jurisdiction over this person for tax purposes.
4. On the other hand, if such a state **Citizen** asserts or presents a *prima facie* **presumption** upon a form executed by him or her of engaging in taxable activities, even mistakenly (this is accomplished in many different ways, which are not discussed in depth in this paper), then unless the **presumption** is challenged (to eliminate the presumption) and rebutted (to disprove by evidence or argument), the Federal Government **can** claim jurisdiction over this person for income tax purposes. The tax will be based upon any amounts of

<sup>4</sup> *Insurance Co. v. New Orleans*, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” *Orient Ins. Co. v. Daggs*, [172 U.S. 557](#), 561 (1869). This conclusion was in harmony with the earlier holding in *Paul v. Virginia*, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also *Selover, Bates & Co. v. Walsh*, [226 U.S. 112](#), 126 (1912); *Berea College v. Kentucky*, [211 U.S. 45](#) (1908); *Liberty Warehouse Co. v. Tobacco Growers*, [276 U.S. 71](#), 89 (1928); *Grosjean v. American Press Co.*, [297 U.S. 233](#), 244 (1936).



income merely claimed to be taxable, even mistakenly, but are not actually taxable. Jurisdiction depends on citizenship status coupled with the activities that one may engage in or merely **presume** to be engaged in under the IRC. The IRC is **presumptive law**, not positive law. (See 1 U.S.C. §204 for listing of enactments into positive law. Title 26 U.S.C. is NOT among those listed.)

## 8 WHAT AUTHORITY DOES CONGRESS HAVE TO ENACT LAWS?

It is important to bear in mind that the District of Columbia was NOT in existence at the time of the adoption of the organic Federal Constitution in 1787, even though Article I, Section 8, Clause 17 provided that Congress was *"To exercise exclusive legislation in all cases whatsoever over such district (not exceeding ten miles square) as may by cession of particular States and the acceptance of Congress, become the seat of Government of the United States, ..."*. Note that this clause ONLY granted Congress with exclusive legislative jurisdiction over the proposed district. Had our Founding Fathers granted Congressional legislative jurisdiction over the several states, clause 17 would not have been necessary.

The Constitution granted to Congress legislative authority over two separate jurisdictions: 1. General jurisdiction over federal territory; 2. Limited subject matter jurisdiction over interstate commerce issues within states of the Union.

*"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"*  
*[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]*

Black's Law Dictionary identifies these two distinct jurisdictions:

**"NATIONAL GOVERNMENT.** The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

*"A national government is a government of the people of a single state or nation, united as a community by what is termed the 'social compact,' and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393.*  
*[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]*

**"FEDERAL GOVERNMENT.** The system of government administered in a state formed by the union or confederation of **several independent or quasi independent states**; also the composite state so formed.

*In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal,-while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all. in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation.*  
*[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]*

Subsequent versions of Black's Law Dictionary conveniently omit the above definitions, even though they continue in force up to the present time. In respect of the above restrictions:

1. Ordinary terms like "State", "citizen", and "United States" have COMPLETELY different meanings depending on which of the two jurisdictions or contexts are implied.
- "State" within ordinary acts of Congress EXCLUDES states of the Union and includes only statutory "States", which in fact are federal territories per 4 U.S.C. §110(d) .
- "United States" as used in ordinary acts of Congress is limited to federal territory.
- Nearly all federal law pertains ONLY to federal territory
- A "Citizen" under the constitution is a statutory "alien" under the Internal Revenue Code and every other federal franchise.
- The "citizen" or "resident" mentioned in ordinary acts of Congress is self-servingly portrayed by government employees as a franchise that ties to domicile and physical presence on federal territory not within any state.

These restrictions are true both of the Internal Revenue Code "trade or business" franchise tax, as well as the Social Security Act and every other federal "benefit" program. Constitutional states of the Union, by law, are FORBIDDEN from participating in these franchises because they not expressly included within the definition of "State" within these acts. It would be a violation of the separation of powers doctrine, in fact, to allow them to participate and it creates a criminal conflict of interest and allegiance for state officers to participate.

## **9 WHAT DOES WASHINGTON, DISTRICT OF COLUMBIA HAVE TO DO WITH THIS?**

There was no landmass specifically decided upon in the original Constitution that would be the seat of our national government. That place had to be legislatively designated in 1791 and it was named after none other than George Washington. Washington, District of Columbia (D.C.) found its beginnings in the ten mile square area of land that was ceded by both Virginia and Maryland to the Federal Government. That area contains two counties, Alexandria and Washington. How one becomes a federal citizen of the District of Columbia, and why such citizenship status matters for taxing purposes, will be explained throughout the rest of this paper.

## **10 WHAT ARE LEGAL "TERMS-OF-ART" AS USED IN LAW, AND WHY DO THEY MATTER?**

Due diligence requires noting that certain words when used in law and legislative enactments, are converted into specially defined legal "terms-of-art". These legal "terms-of-art" matter because they possess very different meanings than the same words when used in common everyday speech as found in standard dictionaries. Courts have recognized the use of "terms-of-art" by legislative bodies and the special legal meanings that these terms must possess in legislation, as in this example:

*"In law it is unfortunately the case that many words become terms-of-art. They acquire a meaning for the bar which is vastly different from their meaning to the laymen."  
(Citing United States v. Timmins, 464 F.2d. 385 (9th Cir. 1972))*

The U.S. Supreme Court affirmed that creating "terms-of-art" is perfectly within the legislative authority of Congress. (See: Scheidler v. National Organization for Women, Inc., 547 U.S. 9 (2006)(citing Allied-Bruce Terminix Cos. v. Dobson, 513 U.S. 265, 273 (1995)).) Responsibility falls upon the readers of Acts of Congress (like the IRC) to seek out any specially defined terms-of-art and apply them to the enactment appropriately as defined, for such legal definitions will surely ALWAYS possess very different meanings than the same words as used in common everyday speech.

## **11 WHAT IS A "GOVERNMENT"?**

In a de jure government, the PEOPLE, as individuals, are the sovereigns and all the authority possessed by government is delegated by them to government.

*"Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens." at 472.  
[Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472) (1794)]*

1 No government can therefore claim any authority or right that the people, as human beings, do not individually  
2 also possess. No group of men, by consenting to be governed and nominating a “protector” called  
3 “government”, can delegate any more authority as a group than a single human being can delegate. All  
4 governments are “persons”, and under the Constitution, all “persons” are **EQUAL**.

5 The purpose of establishing government is solely to protect **PRIVATE** rights of the Sovereign people, We The  
6 People. The first step in protecting private rights is to keep them from being converted into public property  
7 without the consent of the owner. The process of taxation is the process of converting PRIVATE property into  
8 PUBLIC property, and that conversion requires the consent of the owner. That consent is procured by the  
9 owner VOLUNTARILY agreeing to participate in excise taxable franchises, such as the “trade or business”  
10 franchise that is the heart of the Internal Revenue Code Subtitles A through C income tax.

11 Hence, a so-called “government” that refuses its constitutional duty to protect private rights or makes a business  
12 out of converting them to public property without the consent of the owner, or which compels participation in  
13 franchises is therefore STEALING from people it is supposed to protect and isn’t a “government” in a classical  
14 sense, but rather an organized crime ring. The purpose of “taxes” is to fund the institutionalized method of  
15 protecting PRIVATE rights. Where there is no protection of private rights or where people are found who DO  
16 NOT want “protection” or who define what government provides NOT as protection, but INJURY, there can be  
17 no obligation to pay a tax or claim of obedience. In other words, you can’t be compelled to become a customer  
18 of government protection called a “citizen” or “resident” and if you are, then you are being subjected to  
19 involuntary servitude in violation of the Thirteenth Amendment.

20 A de jure government is NOT a “for profit corporation”. No one can do any wrong to a real government. The  
21 only party who can be injured are PRIVATE parties. Hence, crimes against the “state” are impossible. Abstract  
22 entities have no senses. No CIVIL injury is possible absent contract. That contract is called the “social  
23 compact”, and those who choose/consent to a domicile within the jurisdiction of a specific government become  
24 parties to that social compact. Consenting parties are called “citizens” and “residents”. Those who don’t cannot  
25 have any duty imposed upon them by the civil law that implements the “social compact”.

## 26 **12 IS THE “UNITED STATES” THE SAME AS THE “UNITED STATES OF AMERICA”?**

27 After to the creation of the seat of our national government in the District of Columbia, the words “United States”  
28 became an extremely important legal “term-of-art” when used in legal contexts. It acquired a new and very  
29 different meaning than it had in the organic Constitution of 1787. Back then the words “United States” only  
30 meant the original thirteen States United by and under the newly formed Constitution. The inhabitants at that  
31 time who were Citizens of one of the *several states* were also Citizens of those states united as United States  
32 citizens.

33 Today the legal term-of-art “United States” can mean many different things (we can thank lawyers for this). It is  
34 important to know just which “United States” one is talking about when claiming a citizenship status. This is  
35 explained in Black’s Law Dictionary, 5th Ed., at page 1375, where the legal term “United States” is defined as:

36 *“This term has several meanings. It may be merely the name of a sovereign occupying the position*  
37 *analogous to that of other sovereigns in family of nations, it may designate territory over which the*  
38 *sovereignty of United States extends, or it may be collective name of the states which are united by*  
39 *and under the Constitution.*  
40 *[Hooven & Allison Co. v. Evatt, U.S. Ohio, 324 U.S. 652, 65 S.Ct. 870, 880, 89 L.Ed. 1252]*

41 This word for word definition by Black’s Dictionary was taken directly from the Hooven case of 1945. Notice that  
42 the words “United States” are no longer just words, for in the legal world they now form ONE term-of-art “United  
43 States”. In legal usage, these two words have been converted into ONE term. (Only in the legal world can 1 + 1  
44 = 3.)

45 The United States Congress provides other examples of the various definitions of the legal term-of-art “United  
46 States” at 28 U.S.C. §3002(15), which are as follows:

47 (15) “United States” means—

48 (A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

Note that none of the three possible legal definitions includes **the 50 states**. In another example of the possible meanings of the legal term-of-art “United States,” Congress made it clear that there **IS** a distinct difference between “**within**” the United States and “**without**” the United States. “**Without**” the United States means outside of any sovereign federal zone of authority of the federal United States. For example, outside of the District of Columbia where the (federal) “United States” does not have jurisdiction. This is explicitly announced **in only one place** in all of Title 28 of the United States Code (U.S.C.), the Federal Judiciary Code, and that place is 28 U.S.C. §1746 – ‘Unsworn declarations under penalty of perjury,’ at subparts (1) and (2) as follows:

(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 certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date).

(Signature)”

Notice in subpart (1) that when executed by swearing “**without**” the United States, one is swearing under the laws of the **United States of America**. These are laws which are the laws of **the 50 states** as sovereign and independent jurisdictions outside of any federally controlled territory and authority. This **does not** include the federal zone known as the District of Columbia.

Then in subpart (2) when executed by swearing “**within**” the United States, one is swearing under the laws of the federal United States, its territories, possessions, or commonwealths (which are all federal zones), or any other place where the corporate “United States” possesses exclusive legislative jurisdiction and authority. This **does** include the federal zone known as the District of Columbia.

So, there **IS** a distinct legal difference between the “United States” and the “United States of America,” and it has to do with federal jurisdiction attaching to the former, and the fact that federal jurisdiction does not attach to the latter. It is that simple. For purposes of this paper, it is all about federal jurisdiction over statutory “**United States citizens**” as described in 8 U.S.C. §1401, who may also be referred to as statutory “**U.S. persons**” in 26 U.S.C. §7701(a)(30), in order to impose the benefits, privileges, rights and protections afforded within and under the Internal Revenue Code upon the federal subjects as specifically enumerated by Congress therein. Congress possesses NO such authority to impose federal income taxes within the boundaries of the 50 states, all states of which happens to be “**without**” the United States.

### **13 WHY IS TYING STATUTORY (8 U.S.C. §1401) CITIZENSHIP TO FEDERAL TERRITORY AND THE STATUTORY “UNITED STATES” RELEVANT?**

In order for one to subject to I.R.C., one must:

1. Be domiciled in one of the federal zone statutory “States”/territories, such as the District of Columbia, Puerto Rico, etc described in 4 U.S.C. §110(d).<sup>5</sup> This makes them a statutory “U.S. person” per 26 U.S.C. §7701(a)(30). This requires physical presence AT THE TIME OF THE TRANSACTION on said territory;  
**AND**
2. Be lawfully engaged in a taxable activity or event, or create the *prima facie* **presumption** of such engagement in order to fall within the bounds of the IRC or any federal franchise. For the I.R.C., that activity is called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

<sup>5</sup> See Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954).

1 As a statutory but not constitutional "U.S. citizen" per 8 U.S.C. §1401 or "U.S. resident" per 26 U.S.C.  
2 §7701(b)(1)(A), federal jurisdiction is bestowed upon the corporate United States Government over you and  
3 your activities by virtue of the domicile you maintain on federal territory. This creates a prima facie presumption  
4 of consent to be "protected" by federal civil law. Since you can only have a domicile in one place at a time and  
5 all income taxes are based on domicile, you can only owe an income tax in one of two separate jurisdictions at a  
6 time. Constitutional states of the Union and statutory "States"/territories are completely separate and  
7 legislatively alien and foreign jurisdictions in respect to each other under the Constitution of the United States.

8 Even in the case of "nonresident aliens" as described in 26 U.S.C. §7701(b)(1)(B) , a domicile on federal  
9 territory is still involved in the case of the statutory "taxpayer". Why? Because the statutory "person" and  
10 "individual" being taxed is NOT the nonresident entity or human being, but the PUBLIC OFFICE fiction filled by  
11 the entity through a franchise contract.<sup>6</sup> The PUBLIC OFFICE fiction is domiciled on federal territory but the  
12 PUBLIC OFFICER is NOT. The PUBLIC OFFICER is surety for the PUBLIC OFFICE through the "trade or  
13 business" franchise contract. Hence, the tax is an indirect excise tax as repeatedly held by the U.S. Supreme  
14 Court.<sup>7</sup> 26 U.S.C. §6671(b) and 26 U.S.C. §7343 both confirm that the legal definition of "person" for the  
15 purpose of the I.R.C. is an "officer or employee of a corporation or partnership" who has a FIDUCIARY DUTY to  
16 the public and therefore is a public officer. The "partnership" they are referring to is the franchise partnership  
17 between the OFFICE and the OFFICER. The only way that fiduciary duty could be created is through a  
18 franchise contract or quasi-contract because it is otherwise illegal to punish someone for NOT doing something.  
19 Consent of the subject is therefore required to turn a PRIVATE human being into a public officer and it is a crime  
20 in violation of 18 U.S.C. §912 to unilaterally elect yourself into public office by either signing a tax form or using  
21 a Taxpayer Identification Number when NOT actually occupying said public office created under the authority of  
22 Title 5 and not Title 26 of the U.S. Code. The reader should also note that it is "nonresident alien  
23 INDIVIDUALS" made liable for tax returns in 26 C.F.R. §1.6012-1(b), and NOT "non-resident non-persons" who  
24 are NOT STATUTORY "persons" or "individuals" defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, or 26  
25 C.F.R. §1.1441-1(c)(3)(i).

26 The "United States" then, for statutory purposes of falling within the bounds of the IRC, must have a specific  
27 location. All law, in fact, is "prima facie territorial" as held by the U.S. Supreme Court, and the only "territory"  
28 subject to federal civil law is, in fact, federal territory not within the bounds of any state of the Union.<sup>8</sup> We know  
29 the United States of America covers a large landmass comprised of the 48 contiguous States, along with Alaska  
30 and Hawaii. But what about the United States? This too could mean the foregoing, dependent upon how it is  
31 being used according to the Hooven case. However, for purposes of the IRC and the commercial activity  
32 associated with that Code, the United States consists of a much smaller landmass and is given a specific legal  
33 location. For example, the location of the United States is provided within the Uniform Commercial Code  
34 (U.C.C.) at § 9-307(h), which is revealed to be "the District of Columbia" only. (Compare Title 13 of  
35 Pennsylvania Statutes § 9307(h) for same location of United States.) This fits with the definition of the term-of-  
36 art "United States" given that legal term at 28 U.S.C. §3002(15)(A)(1) as a "Federal corporation," which was

<sup>6</sup> 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>

<sup>7</sup> See Flint v. Stone Tracy Co., 220 U.S. 107 (1911), Brushaber v. Union Pacific R. Co., 240 U.S. 1 (1916), Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 24 S.Ct. 376; Stratton's Independence v. Howbert, 231 U.S. 399, 34 S.Ct. 136; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 183, 38 S.Ct. 467; Stanton v. Baltic Mining Co., 240 U.S. 103, 114, 36 S.Ct. 278.

<sup>8</sup> See American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358:

"The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27 N. J. L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed."



created by an Act of Congress in the District of Columbia. Congress has created this specific United States as a "Federal corporation" centrally located at the seat of national government, which is the District of Columbia. Because of this, all Acts of Congress enacted within the District of Columbia are known as federal corporate municipal laws, and commonly referred to as federal statutes, laws of the United States, or Acts of Congress. These statutes, laws, and Acts are all **only** applicable to and in force in the District of Columbia because the U.S. Constitution does not provide Congress with legislative authority over the sovereign 50 states of the Union. The Federal Rules of Civil Procedure 81 makes it known that Acts of Congress are only applicable to and in force in the District of Columbia.

#### **14 FURTHER PROOF THAT STATUTORY "UNITED STATES" MEANS FEDERAL TERRITORY NOT WITHIN ANY STATE OF THE UNION**

Further proof that the term "United States" means the District of Columbia or the federal territories for federal income tax purposes, is revealed in today's IRC Section 7701(a)(9) (26 U.S.C. §7701(a)(9)), which is as follows:

*"The term "United States" when used in a geographical sense includes only the States [\[4 U.S.C. 110\(d\)\]](#) and the District of Columbia."*

#### **15 ARE "STATES" THE SAME AS "THE 50 STATES" IN FEDERAL INCOME TAX CODE?**

But don't be fooled by the legal deception in the definition above, for the term-of-art "States" as used above is defined just beneath this definition of United States at section 7701(a)(10) (26 U.S.C. §7701(a)(10)), in which "State" is defined as follows:

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

The statutory term-of-art "State" is similarly defined at IRC Section 103(c)(2) as follows:

*"The term "State" includes the District of Columbia and any possession of the United States."*

The plural of the term "State" found in IRC Section 7701(a)(9) above is also defined at 4 U.S.C. §110(d), to mean the following, which implies federal territories:

*TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
CHAPTER 4 - THE STATES  
[Sec. 110. Same:](#) definitions*

*(d) The term "State" includes any Territory or possession of the United States.*

**The 50 states** are NOT possessions of the United States. Take note that the definitions of "United States" at 26 U.S.C. §7701(a)(9) and "State" at 26 U.S.C. §7701(a)(10) and 5 U.S.C. §103(c)(2) above, do **NOT** include **the 50 states**. It must be noted that when Congress wants to include **the 50 states** in any definition of the term "United States," it does so as it did in Subtitle 'D' (*misc excise taxes*) of the IR Code at section 4612(a)(4)(A), as thus:

*"(A) In general*

*"The term "United States" means **the 50 States**, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands." (Emphasis added.)*

For purposes of IRC Subtitle 'A' *income taxes* and Subtitle 'C' *employment taxes*, definitions of the legal term "State" can NEVER include **the 50 States**, since Congress does NOT possess ANY legislative jurisdiction within the 50 states of the Union to impose these types of federal taxes. But for miscellaneous excise taxes of Subtitle 'D', such as motor fuels taxes, Congress **does** have authority to impose these excise taxes within the 50 states pursuant to Article I, Section 8, Clause 3 (the commerce clause).

1 **16 WHAT DO THE STATUTORY “UNITED STATES,” “DISTRICT OF COLUMBIA,” “STATE,” “THE 50**  
2 **STATES,” AND “NON-RESIDENT NON-PERSONS” HAVE TO DO WITH THE FORM W-8BEN BEING**  
3 **FILED WITH PAYERS?**

4 So, what does all this have to do with “**nonresident aliens**” for federal income tax purposes and use of the  
5 Form W-8BEN issued by recipients of payments received from private, non-federal payers? The answer is quite  
6 simple. If you were born, or now live in the federal zone known as the District of Columbia or federal territories  
7 called “The States” in 4 U.S.C. §110(d), you are in fact a statutory “U.S. citizen” / “U.S. person” per 8 U.S.C.  
8 §1401, because you inhabit that federal zone as a STATUTORY citizen thereof. If you were born and inhabit  
9 one of the 50 states, you are a CONSTITUTIONAL state Citizen but not a STATUTORY “U.S. citizen”.<sup>9</sup> So  
10 inhabiting one of the 50 states makes you a “**nonresident**” in respect to the federal zone and federal civil  
11 statutory law. Claiming state Citizenship status within one of the 50 states on the Form W-8BEN, classifies you  
12 as a statutory “**alien**” to federal jurisdiction. Thus, as an inhabitant residing as a Citizen in one of the 50 states  
13 of the Union of states of the United States of America, you are a “**nonresident alien**” for federal income tax  
14 purposes.

15 Proof of this is provided by Congress within the enacted legal definition of the term-or-art “**nonresident alien**”  
16 in the IRC at 26 U.S.C. §7701(b)(1)(B), as follows:

17 *“An individual is a **nonresident alien** if such individual is neither a **citizen of the United States** nor a*  
18 ***resident** of the United States (within the meaning of subparagraph (A)).”*

19 The “individual” they are talking about above is, in fact, a public officer within the government. One can be a  
20 statutory “nonresident alien”, which is what most Americans are, without being an individual, which is what most  
21 Americans are. The authority of Congress to legislate for or regulate private conduct is “repugnant to the  
22 Constitution” as held repeatedly by the U.S. Supreme Court. Hence the only types of “persons” or “individuals”  
23 they have ever had the authority to legislate for are their own offices, officers, and instrumentalities. Private  
24 parties are therefore “foreign” and not statutorily “exempt”, but rather NOT SUBJECT to federal civil statutory  
25 law.

26 Remembering that the location of the United States is the District of Columbia or the federal territories called  
27 “The States” in 4 U.S.C. §110(d) for federal income tax purposes will assist the definition above in making more  
28 sense. To correlate a parallel, consider that a Citizen of Pennsylvania who lives and works in Pennsylvania, is a  
29 nonresident alien with respect to New Jersey, or any of the other 48 states for that matter. Those states other  
30 than Pennsylvania will NOT possess any jurisdiction over that Pennsylvania Citizen, and Pennsylvania will NOT  
31 possess any jurisdiction over Citizens of other states, which is exactly the same situation with regard to the  
32 “United States,” also known as the federal zone. Note that one can be a statutory “alien” and at the same time,  
33 be regarded as a constitutional Citizen at the same time, because statutory and constitutional contexts are  
34 different.

35 **17 WHAT IS ACTUALLY TAXED BY CONGRESS UNDER THE IR CODE?**

36 All activity taxed under Subtitles ‘A’ and ‘C’ of the IRC has to do with the privilege of engaging in Federal  
37 Government public office, statutory “*employment*”, or investments by way of **federal property use**. These are  
38 called *federally connected* activities. It is the **use of federal property** through employment or investments in a  
39 federal “trade or business” that is being taxed under these two Subtitles. No one has an absolute right to the use  
40 of federal property to accrue constitutional gains, profits, or income, since the property being used for financially  
41 beneficial gain belongs to ALL of the People. It is a privilege, and not a right, to work for the Federal  
42 Government in a “trade or business” and use the property of the Federal Government for one to earn their living.  
43 The privilege is what is being taxed under the IR Code. Nothing more, nothing less.

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<sup>9</sup> 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> for an exhaustive analysis of the differences between  
CONSTITUTIONAL citizens and STATUTORY citizens. They are NOT equal and in fact mutually exclusive civil  
statuses.

Proof of this can be found in the ruling by the U.S. Supreme Court in Pollock v. Farmer's Loan & Trust Co., 158 U.S. 601, at page 637 (1895), where the High Court struck down provisions of the tax Revenue Act of 1894, because it imposed unapportioned direct taxes upon the incomes and rents derived from **the use of "personal property"**. Such taxes were (and are today) in violation of the two prohibitions against direct unapportioned taxes as found in Article I: at Section 2, Clause 3; and Section 9, Clause 4 of the U.S. Constitution. This ruling STILL stands today as noted by the Federal Court in Union Electric Co., v. U.S., 363 F.3d. 1292 (2004), when it ruled that: "We agree that Pollock has never been overruled, . . . we must consider Pollock at length." (Id., at pp. 1299-1300.) And NO, the 16th Amendment did NOT overrule the Pollock decision of 1895 no matter what the IRS deceitfully publishes.

## 18 MAY ONE 'ELECT' TO BE TREATED AS IF HE IS IN A TAXABLE STATUS CLASS?

Under subparagraph (A) of 26 U.S.C. §7701(b)(1), the individual is to be treated as a resident of the United States if he/she meets certain requirements specifically listed in clauses (i), (ii), or (iii), which have to do with being lawfully admitted for permanent residence into the District of Columbia; passing the substantial presence test within the federal zone for a given calendar year; or making the first year election to be treated as if you actually resided within the federal zone/"United States" for federal income tax purposes. This election is a voluntary election found within the IRC for one who was not born nor inhabits / resides in the federal zone. Such a person can make the (false) claim of status (which is a *prima facie* legal **presumption**) that he or she wants to be classified as a U.S. citizen / U.S. person for federal income tax purposes. This is found at 26 U.S.C. §6013(g) – 'Election to treat nonresident alien individual as resident of the United States.' (Remember that the location given for the term-of-art "United States" is the District of Columbia and federal territories called "The States" in 4 U.S.C. §110(d), which is confirmed by the U.C.C. and the IR Code itself as outlined specifically above.)

## 19 WHAT IS A "TRADE OR BUSINESS" IN THE IRC, AND WHY IS IT IMPORTANT?

The taxable activity for federal income tax purposes is identified by the legal term-of-art throughout the applicable Subtitles in the IRC as a **"trade or business"**. This legal term has been provided a *special legal definition* (as a "term-of-art") by Congress at 26 U.S.C. §7701(a)(26), which is: "[t]he performance of the functions of a public office". This means a federal and NOT state public office. A federal public office is described by Congress at 4 U.S.C. §72, and these federal public offices are located at the seat of our national government in the District of Columbia. (Worthy of noting is that the United States *consented* to taxing its statutory "employees" through an "income tax" as enacted by Congress at 4 U.S.C. §111. AND these "employees" are defined in 5 U.S.C. §2105(a) as public officers. How about that?).

So, one who is actually engaged in the effective conduct of a federal **"trade or business"** under the IRC, is legally liable to pay over any tax due on amounts actually received for the privilege of performing services while engaged in the activity described as "the functions of a public office". On the other hand, a PRIVATE human being who has mistakenly made the claim through a *prima facie* **presumption**, by signing a form of one kind or another, to have been engaged in federal public office activities, and makes the claim to have benefited financially from it, even falsely through misunderstanding of the IR Code, also becomes legally liable just the same as one who actually is engaged in a **"trade or business"** public office function. Each scenario confers federal jurisdiction over the person, one because of what is actually taking place, the other due to a mere *prima facie* (false) **presumption**. Under these conditions citizenship status has minimal effect on what is owed in taxes.

In summation then, state Citizens as non-resident non-persons who claim through *prima facie* **presumptions** (that they themselves created) to be engaged in, or actually are engaged in, the effective conduct of a federal **"trade or business"** public office function, have put themselves on the hook for a federal income tax liability. They now fall within federal jurisdiction under the IR Code when they otherwise may not have incurred such liability and not been under any such federal jurisdiction.

## 20 DOES CONGRESS POSSESS LEGISLATIVE AUTHORITY TO TAX FOREIGN COUNTRY CITIZENS AS NONRESIDENT ALIENS?

Congress possesses NO legislative authority to tax non-resident foreigners from other countries (such as Mexicans, Frenchmen, Canadians, etc.) within the exclusive jurisdiction of states of the Union, even though these people are in fact non-resident non-persons as the words "nonresident" and "persons" are used legally

defined. Federal jurisdiction is limited to enclaves within the constitutional states within the exclusive jurisdiction of the national government.<sup>10</sup> These “non-resident non-persons” who hail from a foreign country, live and work in states of the Union, and possess foreign country citizenship status, are NOT the same as the legal term “**nonresident aliens**” as specifically defined at section 7701(b)(1)(B) of the IRC because:

1. “nonresident alien” is a civil statutory status.
2. You cannot have a statutory civil status within a specific jurisdiction without either living there, CONSENSUALLY doing business there, or maintaining a voluntary domicile or residence there. This is a product of:<sup>11</sup>
  - 2.1. Federal Rule of Civil Procedure 17.
  - 2.2. Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
  - 2.3. International Shoe Co. v. State of Washington Et Al, 326 U.S. 310 (1945).
3. These foreign country non-residents can NEITHER hold, NOR work in a federal public office within the District of Columbia because they do NOT possess the necessary constitutional citizenship status of a Citizen of one of the 50 states.
  - 3.1. If they PRETEND to hold said office, they are guilty of the crime of impersonating a public officer, 18 U.S.C. §912.
  - 3.2. If someone ELSE produces or aids in the production of evidence misrepresenting them as public officers or “taxpayers” against their will, that party is guilty of criminal identity theft as exhaustively proven in:

Government Identity Theft, Form #05.046

<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

4. Even if they lawfully exercise said public office, they can do so ONLY in places expressly authorized in the District of Columbia and not elsewhere per 4 U.S.C. §72. This in fact is precisely why the “United States” is legislatively defined as the District of Columbia per 26 U.S.C. §7701(a)(9) and (a)(10).
5. These foreigners cannot unilaterally “elect” themselves into a public office by filling out any tax form. That is the crime of impersonating a public officer in violation of 18 U.S.C. §912. You must be lawfully elected or appointed, take an oath, and have an appointment document to do so.
6. If they are private and protected by the constitution, the Fourth Amendment prevents their PRIVATE property from being taken, even in the name of taxation. They must CONSENSUALLY donate it to a public use and/or a public office BEFORE it can be subject to taxation or civil regulation of any kind. That donation must also occur where rights are NOT “unalienable”, because unalienable rights found in the Fourth Amendment cannot be given away, even WITH your consent (Form #05.003).<sup>12</sup> See:

Separation Between Public and Private Course, Form #12.025

<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

Any so-called “government” that violates the above rules is, by definition, a “de facto government” as described in the following:

De Facto Government Scam, Form #05.043

<https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

State Nationals are also known as statutory “non-resident non-persons” if not serving in a public office or “nonresident aliens” if serving in a public office as defined at section 7701(b)(1)(B) of the IRC cited previously. They are not statutory “U.S. citizens” (8 U.S.C. §1401) /” U.S. persons” (26 U.S.C. §7701(a)(30)) but would still pass any of the tests for residence in the statutory “United States”/federal zone under clauses (i), (ii), or (iii) if and only if they are lawfully serving in an elected or appointed public office in the District of Columbia because the OFFICE is domiciled on federal territory but the OFFICER is not.<sup>13</sup> These state Citizens then, as

<sup>10</sup> See: Jurisdiction Over Federal Areas Within the States, U.S. Government Printing Office, 1957; <https://sedm.org/product/jurisdiction-over-federal-areas-within-the-states/>.

<sup>11</sup> See: Your Exclusive Right to Declare and Establish Your Civil Status, Form #13.008; <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

<sup>12</sup> See: Unalienable Rights Course, Form #12.038; <https://sedm.org/LibertyU/UnalienableRights.pdf>.

<sup>13</sup> See: District of Columbia v. Murphy, 314 U.S. 441 (1941).

1 “**nonresident aliens**” could be classified for income tax purposes as statutory “U.S. citizens” / “U.S. persons”  
2 because the office they represent voluntarily is domiciled in the District of Columbia per Federal Rule of Civil  
3 Procedure 17(b). A presumption of Federal jurisdiction would then attach to their OFFICE for the federal income  
4 tax liabilities that they would be bound to pay over to the Federal corporate “United States” Government ONLY  
5 for revenues directly connected to the office through the use of the SSN or TIN “franchise mark”. The SSN/TIN  
6 “franchise mark” is indicia of agency on their part as said officer in connection with all accounts, transactions, or  
7 property so connected. Those not lawfully serving in said office cannot lawfully use said mark and are guilty of  
8 the crime of impersonating a public office (18 U.S.C. §912) if they do so. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012  
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

9 The presumption (Form #05.017) of agency as a public office franchisee was created by their unwitting claim of  
10 engagement in federally connected employment or investment activities by use of the federal **property** of a  
11 “**trade or business**” public office function within ONLY the District of Columbia.

12 For exhaustive proof of the assertions in this section usable as evidence in court, see:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052  
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

## 13 **21 WHAT IS THE PURPOSE OF FILING THE FORM W-8BEN WITH PAYERS?**

14 The Form W-8BEN is used by the recipient of payments from payers to specifically provide to the payer that the  
15 taxable status of the person named on the Form is NOT that of a statutory “U.S. citizen” / “U.S. person”. It also  
16 asserts the specific status of “**non-resident non-person**” (as a state Citizen) who was NOT engaged in the  
17 effective conduct of a federal “trade or business” public office function by indicating “non-resident non-person”.

18 The IRS Form W-8BEN-E indicates that it is for use by those who are not statutory “individuals”, but the only  
19 option given for status is that of an artificial entity of some kind, which the submitter is not EITHER. Therefore,  
20 only the W-8BEN could be used and the submitter is identified as a “non-person” so that they can be neither an  
21 “individual” nor a “person”. All “individuals” and “persons are public offices domiciled in the District of Columbia  
22 and engaged in a public office/”trade or business” taxable franchise and submitter is not such a party. For proof  
23 that this is true, see:

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008  
<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

24 This removes any and all *prima facie* **presumptions** of federally connected citizenship and taxable activities.  
25 With the W-8BEN on file with the payer, there is NO requirement for the reporting of payments via “information  
26 returns,” <sup>14</sup> i.e., Forms W-2, 1099 or 1099-MISC, 1098, etc., to the IRS by the payer. There is NOTHING for  
27 payers to file with the IRS concerning payments with a W-8BEN on file from a payment recipient. There is  
28 NOTHING that a payer must do that concerns the IRS except for maintaining a copy of the W-8BEN on file for a  
29 period of three years, which upon expiration thereof, the recipient of such payments must renew the W-8BEN

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<sup>14</sup> The term “information return” is defined at 26 U.S.C. §6724(d)(1) by way of numerous sections of the IRC, all dealing with payments made in the course of a federal “trade or business”/public office activity. The most commonly utilized and misused section is 26 U.S.C. §6041(a), which ONLY has to do with reporting payments made in the course of a federal “trade or business”. Private payments have nothing to do with a federally connected activity, and therefore, are NOT reportable. (See 26 U.S.C. §§3406(b)(1) – ‘Reportable payment’ and (b)(3) – ‘Other reportable payment’ with reference to §§6041 and 6041A(a), both of these subsections ONLY deal with payments made in the course of a federal “trade or business” public office function type of activity. Private payments are NOT reportable to the IRS. The IRS’ instructions for Form 1099-MISC also make it known that personal/private payments are NOT reportable.)



filing with the payer for another three year period. The payer is only to produce the Form W-8BEN upon audit or other request by the IRS for records inspection. Keeping a copy of the Form W-8BEN on file with the payer is not unlike keeping a Form W-4 or Form W-9 on file. Neither of these forms are to be sent to the IRS either, but rather, just kept on file with the payer. That is it in a nutshell.

This Citizenship explanation paper should satisfy any payers' concerns as to the legal purpose for the Form W-8BEN they have received. It should also clarify why the claim of state Citizenship status for the "nonresident alien" signatory on the Form is so vital to avoiding the *prima facie* presumption of liability for federal income taxes so long as such state Citizen is NOT actually engaged in the effective conduct of a federal "trade or business" public office activity as a representative of the People, which includes all of his/her public office staffers. The Form W-8BEN eliminates any and all false presumptions of federal connections regarding the person named thereon.

## **22 WHAT PROOF IS THERE THAT A NON-RESIDENT'S EARNINGS CAN ONLY DERIVE FROM A SPECIFIC FEDERAL SOURCE IN ORDER FOR SUCH INCOME TO BE TAXABLE UNDER THE IR CODE?**

According to Congress, a nonresident alien's statutory "income" can ONLY derive from one *federal* source in order for it to be taxable. Congress has made this point exceedingly clear at 26 U.S.C. §871 – 'Tax on nonresident aliens' (we now know that Congress possesses no authority to tax nonresident alien citizens of a foreign country), where at subpart (b) – 'Income connected with United States business--graduated rate of tax', at (1) – 'Imposition of tax,' (the *United States business* here **IS** the federal "trade or business" public office functions in the District of Columbia), so a §871(b)(1) it reads:

*"A nonresident alien individual engaged in **trade or business** within the United States during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a **trade or business** within the United States." (All emphasis added.)*

(Remember that the location of the United States **is** (*within*) the District of Columbia or the federal territories called "The States" in 4 U.S.C. §110(d) for income tax purposes. Also remember that foreign country citizens can NOT hold representative positions in a federal "trade or business" public office function, since they are foreign countrymen and not countrymen of an American state.)

Then in 871(b) at subpart (2) – 'Determination of taxable income,' is this:

*"In determining taxable income for purposes of paragraph (1), gross income includes **only** gross income which is effectively connected with the conduct of a **trade or business** within the United States." (All emphasis added.)*

It should be exceedingly clear to any reader that gross income shall ONLY derive from **one** taxable source for nonresident aliens, and that is a federal "trade or business" public office function *within* the United States, the location of which **IS** the District of Columbia. Any and all *prima facie* presumptions made, even mistakenly, that privately accrued income was effectively connected to a taxable federal "trade or business," when it was not, if not challenged and rebutted with evidences to the contrary to overcome the false presumptions, will be left to stand as true. Such presumptions WILL stand as true in a court of law if not overcome. That is how presumptive law works. The Form W-8BEN overcomes all presumptions that the income being received from a payer was NOT received by a statutory "U.S. citizen"/"U.S. person", and was NOT effectively connected income. Remember the IR Code is presumptive law, and all presumptions MUST be overcome to avoid potential liability when liability would not otherwise exist.

## **23 THE "EXEMPT" V. "NOT SUBJECT" TRAP**

*"Initially, it is important to bear in mind the distinction between a tax exclusion and a tax exemption. Tax exemptions are items which the tax payer is entitled to excuse from the operation of a tax and, as such, are to be strictly construed against the tax payer. Tax exclusions, on the other hand, are items which were not intended to be taxed in the first place and, thus, to the extent there is any doubt about the meaning of the statutory language, exclusionary provisions are to be strictly construed against the taxing body. In fact, tax laws in general (with the exception of exemption clauses) are construed in favor of the tax payer and against imposition of the tax unless the legislative intent is clear and unambiguous."*

*[In re Twisteroo Soft Pretzel Bakeries, Inc., 21 B.R. 665, 667 (Bankr. E.D. Pa. 1982)]*

FOOTNOTES:

See, e.g., *Equitable Gas Co. v. Commonwealth*, 18 Pa.Commw. 418, 335 A.2d. 892 (1975); *Tyger Karl Complete Water Systems Co., Inc. v. Commonwealth*, 5 Pa.Commw. 154 (Pa.Commw.Ct. 1972).

I wish to emphasize that for the purpose of all of our interactions, my status in relation to the Internal Revenue Code is that I am "Not Subject" RATHER than statutorily "Exempt" as indicated in 26 U.S.C. §7701(b)(5). Please allow me to clarify this VERY important distinction.

Another devious technique frequently used on government forms to trick "non-resident non-persons" into making an unwitting election to become "nonresident aliens" or "resident aliens" is:

1. Omit the "not subject" option.
2. Present the "exempt" option as the only method for avoiding the liability described.
3. Do one of the following:
  - 3.1. Statutorily define the term "exempt" to exclude persons who are "not subject".
  - 3.2. PRESUME that the word "exempt" excludes persons who are "not subject" and hope you don't challenge the presumption.

This form of abuse exploits the common false presumption among most Americans, which is the following:

1. That the ONLY options available are STATUTORY. The CONSTITUTION does not provide a way to make one's earnings CONSTITUTIONALLY exempt but not STATUTORILY exempt.
2. Government form presents ALL of the lawful options available to avoid the liability described. In fact, government is famous for limiting options in order to advantage or benefit them. In fact, they only present the STATUTORY options, but deliberately omit CONSTITUTIONAL options and argue that there are not CONSTITUTIONAL options.

In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an "adhesion contract". In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

On the subject of "exempt", the U.S. Supreme Court has held the following:

*In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition "334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.*

*[United States v. Erie R. Co., 106 U.S. 327 (1882)]*

From the above, we can see that:

1. The civil laws enacted by the legislature act ONLY upon "constituents" and "subjects". They DO NOT act upon "all people", but only on "constituents" and "subjects".
2. You have to VOLUNTEER to become a "constituent" or "subject". See:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>
3. "Constituents" and "subjects" include STATUTORY "citizens" pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and exclude CONSTITUTIONAL citizens, who are "non-residents" under federal statutory law. If you are not a STATUTORY citizen, which the court calls a "SUBJECT" or "constituent", then you can't be taxed. The court refers to those who can't be taxed as "aliens", and they can only mean STATUTORY aliens, not CONSTITUTIONAL aliens.
4. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens domiciled on federal territory cannot have such a CIVIL liability.
5. Like most other legal "words of art", there are TWO contexts in which the word "exempt" can be used:

- 5.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in 26 U.S.C. §7701(b)(5).
- 5.2. Common law. This implies people who never consented to be and therefore are NOT “subjects” or “constituents”. Those who are NOT “subjects”, are “not subject”.

## **23.1 Earnings “not taxable by the Federal Government under the Constitution”**

The present treasury regulations RECOGNIZE that earnings can be “**not taxable by the Federal Government under the Constitution**” WITHOUT being “exempt” under the Internal Revenue Code. Earlier versions the Internal Revenue Code and Treasury Regulations refer to this type of exemption as “fundamental law. Earnings “Not taxable by the Federal Government under the Constitution” are recognized in 26 C.F.R. §1.312-6:

Title 21  
Part 1-Income Taxes  
§ 1.312-6 Earnings and profits.

**(b) Among the items entering into the computation of corporate earnings and profits for a particular period are all income exempted by statute, income not taxable by the Federal Government under the Constitution, as well as all items includible in gross income under section 61 or corresponding provisions of prior revenue acts.** Gains and losses within the purview of section 1002 or corresponding provisions of prior revenue acts are brought into the earnings and profits at the time and to the extent such gains and losses are recognized under that section. Interest on State bonds and certain other obligations, although not taxable when received by a corporation, is taxable to the same extent as other dividends when distributed to shareholders in the form of dividends.

This omission is designed to make you believe that the ONLY way to avoid a tax liability is to find a STATUTORY “exemption” or to be a statutory “exempt individual” as defined in 26 U.S.C. §7701(b)(5). This is clearly a ruse designed to DECEIVE and ENSLAVE YOU.

The early U.S. Supreme Court recognized CONSTITUTIONAL but not statutory exemptions when it held:

**“All subjects,” he adds, “over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition <sup>\*334</sup> may almost be pronounced self-evident.”** [McCulloch v. Maryland, 4 Wheat. 316, 428.](#)

**There are limitations upon the powers of all governments, without any express designation of them in their organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their property there situated.** This doctrine may be said to be axiomatic. . . .  
[United States v. Erie R. Co. 106 U.S. 327 (1882)]

The Internal Revenue Code very deliberately does NOT define what is “**not taxable by the Federal Government under the Constitution**”. If they did, they probably would lose MOST of their income tax revenues! The U.S. Supreme Court calls the Constitution “fundamental law” in Marbury v. Madison.

**“Certainly all those who have framed written constitutions contemplate them as forming the fundamental and paramount law of the nation, and, consequently, the theory of every such government must be, that an act of the legislature, repugnant to the constitution, is void.”**  
[Marbury v. Madison, 5 U.S. 137 (1803)]

The Founding Fathers in the Federalist Papers also recognized the U.S.A. Constitution as fundamental law:

**“No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to**

1 that of their constituents. It is far more rational to suppose, that the courts were designed to be an  
2 intermediate body between the people and the legislature, in order, among other things, to keep the  
3 latter within the limits assigned to their authority. The interpretation of the laws is the proper and  
4 peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as  
5 fundamental law. If there should happen to be an irreconcilable variance between the two, the  
6 Constitution is to be preferred to the statute."  
7 [Alexander Hamilton, Federalist Paper # 78]

8 Earlier versions of the Internal Revenue Code and Treasury Regulations recognized in the statutes themselves  
9 exemptions under "fundamental law":

10 Treasury Regulations of (1939)

11 "Sec. 29.21-1. Meaning of net income. The tax imposed by chapter 1 is upon income. Neither  
12 income exempted by **statute** or **fundamental law**... enter into the computation of net income as  
13 defined by section 21."

14  
15 Internal Revenue Code (1939)

16 "Sec 22(b). No **other** items **are exempt from gross income except**

- 17 (1) those items of income which are, under the Constitution, not taxable by the Federal  
18 Government;  
19 (2) those items of income which are exempt from tax on income under the provisions of **any Act of**  
20 **Congress** still in effect; and (3) the income exempted under the provisions of section 116."

21 Not surprisingly, the IRS also does NOT provide a line or box on any tax form we have seen to deduct "income  
22 exempt by fundamental law". They do this in order to create the false PRESUMPTION that everything you earn  
23 is taxable. The U.S. Supreme Court, however, recognized that not EVERYTHING you earn is "income" or falls  
24 into the category of "gross income".

25 "We must reject in this case, as we have rejected in cases arising under the Corporation  
26 Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467,  
27 62 L.Ed.--), the broad contention submitted on behalf of the government that all receipts—  
28 everything that comes in—are income within the proper definition of the term 'gross income,'  
29 and that the entire proceeds of a conversion of capital assets, in whatever form and under  
30 whatever circumstances accomplished, should be treated as gross income. Certainly the term  
31 "income" has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v.  
32 Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there  
33 is not difference in its meaning as used in the two acts."  
34 [Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

35 What the U.S. Supreme Court is recognizing indirectly above is that the income tax is an excise tax on the  
36 "trade or business" (public office) activity, and that only earnings connected to that activity constitute "income" or  
37 "gross income". Such earnings, in turn, are the only earnings reportable on an information return under 26  
38 U.S.C. §6041(a). The statutory definition of "income" itself in the I.R.C. also recognizes that not everything one  
39 makes is "income":

40 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter J](#) > [PART I](#) > [Subpart A](#) > § 643  
41 [§ 643. Definitions applicable to subparts A, B, C, and D](#)

42 (b) Income

43 For purposes of this subpart and subparts B, C, and D, the term "income", when not preceded by  
44 the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of  
45 income of the estate or trust for the taxable year determined under the terms of the governing  
46 instrument and applicable local law. Items of gross income constituting extraordinary dividends or  
47 taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus  
48 under the terms of the governing instrument and applicable local law shall not be considered income.

49 The "trust" they are talking about above is the PUBLIC trust, meaning the national government. PRIVATE trusts  
50 are not engaged in the "trade or business" excise taxable activity because the ability to regulate or tax PRIVATE

activity or PRIVATE rights is repugnant to the constitution. The “estate” they are talking about is that of a deceased public officer and not private human being.

Why, pray tell, would the IRS NOT want to acknowledge the limitations of the Constitution, which is what earlier statutes and regulations identified as “fundamental law”, upon their ability to collect an income tax within states of the Union? The answer is because their own statutes say this is the very foundation of communism itself, and we know the I.R.S. are communists.

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)  
[Sec. 841. - Findings and declarations of fact](#)

*The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an **authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion]** within a **[constitutional] republic**, demanding for itself the rights and **privileges** [including immunity from prosecution for their wrongdoing in violation of **Article 1, Section 9, Clause 8 of the Constitution**] accorded to political parties, but **denying to all others the liberties [Bill of Rights] guaranteed by the Constitution**. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly **[by corrupt judges and the IRS in complete disregard of the tax laws]** prescribed for it by the foreign leaders of the world Communist movement **[the IRS and Federal Reserve]**. Its members **[the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman James Traficant]** have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. **Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members.** The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. **The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using unlawfully enforced income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States.** It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed*

We also know that a “heavy progressive income tax” is the Second Plank of the Communist Manifesto by Karl Marx.

## **23.2 Avoiding deception on government tax forms**

There are two ways that one can use to describe oneself on government forms:

1. **“Exempt”**. This is a person who is otherwise subject to the provision of law administering the form because they are an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the franchise agreement. This option appears on most government forms.
2. **“Not subject”**. This would be equivalent to a nonresident “nontaxpayer” who is not a “person” or franchisee within the meaning of the statute in question. You almost never see this option on government forms.

There is a world of difference between these two statuses and we MUST understand the difference before we can know whether or how to fill out a specific government form describing our status. In this section we will show you how to choose the correct status above and all the affects that this status has on how we fill out government forms.



We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California, you would describe yourself as:

1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon, such as a “person”, “individual”, “taxpayer”, etc.
3. Not a “foreign person” because not a “person” under the civil law.
4. “foreign”.
5. A “nonresident”.
6. A “transient foreigner”.

A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of China, because one cannot be “exempt” without FIRST also being “subject” by having a domicile or residence within that foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and thereby became a “protected person” subject to the civil jurisdiction of the Chinese government.

All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact exhaustively proven in the following amazing article:

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

A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

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

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

(26) “The term ‘trade or business’ includes the performance of **the functions** [activities] of a [public office](#).”

Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into “public office” by signing or submitting a tax form either, because this would constitute impersonating an officer or employee of the government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31) , which describes all those who are nonresident within the “United States” (federal territory not within any state of the Union) and not engaged in the “trade or business”/“public office” activity as being a “foreign estate”, which simply means “not subject”, to the Internal Revenue Code, Subtitle A franchise or excise tax:

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

(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.

The entity or "person" described above would NOT be "exempt", but rather simply "not subject". The reason is that the term "exempt" has a specific legal definition that does not include the situation above. Notice that the term "exempt" is used along with the word "individual", meaning that you must be a "person" and an "individual" BEFORE you can call yourself "exempt":

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

(b)(5) **Exempt individual defined**

*For purposes of this subsection -*

(A) *In general*

*An individual is an exempt individual for any day if, for such day, such individual is -*

(i) *a foreign government-related individual,*

(ii) *a teacher or trainee,*

(iii) *a student, or*

(iv) *a professional athlete who is temporarily in the United States to compete in a charitable sports event described in section 274(l)(1)(B).*

(B) *Foreign government-related individual*

*The term "foreign government-related individual" means any individual temporarily present in the United States by reason of -*

(i) *diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines represents full-time diplomatic or consular status for purposes of this subsection,*

(ii) *being a full-time employee of an international organization, or*

(iii) *being a member of the immediate family of an individual described in clause (i) or (ii).*

(C) *Teacher or trainee*

*The term "teacher or trainee" means any individual -*

(i) *who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the Immigration and Nationality Act (other than as a student), and*

(ii) *who substantially complies with the requirements for being so present.*

(D) *Student*

*The term "student" means any individual -*

(i) *who is temporarily present in the United States -*

(I) *under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or*

(II) *as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with the requirements for being so present.*

(E) *Special rules for teachers, trainees, and students*

(i) *Limitation on teachers and trainees*

*An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of*

whose compensation is described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2 calendar years".

(ii) Limitation on students

For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such individual does not intend to permanently reside in the United States and that such individual meets the requirements of subparagraph (D)(ii).

The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not "taxpayers".

"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 F.2d. 585 (1972)]

Consequently, all tax forms you (a human being) fill out PRESUPPOSE that the applicant filling it out is a franchisee called a "taxpayer" who occupies a public office within the U.S. government and who is therefore a statutory "person", "individual", "employee", and public officer under 5 U.S.C. §2105(a). Since the Internal Revenue Code is civil law, it also must presuppose that all "persons" or "individuals" described within it are domiciled on federal territory that is no part of a state of the Union. This is confirmed by the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is defined as federal territory and not part of any state of the Union. If you do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a "nontaxpayer" a tax form to fill out, the only proper response is ALL of the following, and any other response will result in the commission of a crime:

1. To not complete or sign any provision of the form.
2. To line out the entire form.
3. To write above the line "Not Applicable".
4. To NOT select the "exempt" option within the form or select any status at all on the form. If you aren't subject to the Internal Revenue Code because you don't have a domicile on federal territory and don't engage in taxable activities, then you can't be described as a "person", "individual", "taxpayer", or anything else who might be subject to the I.R.C.

"The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed."  
[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

5. To either not return the form to the person who asked for it or to return it with the modifications above.
6. If you return the form to the person who asked for it, to clarify on the form why you are not "exempt", but rather "not subject".
7. To attach the following form to the tax form:

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

Another alternative to all the above would be to simply add a "Not subject by fundamental law" option or to select "Exempt" and then redefine the word to add the "not subject by fundamental law" option to the definition.

1 Then you could attach the Tax Form Attachment mentioned above, which also redefines words on the  
2 government form to immunize yourself from government jurisdiction.

3 If we had an honorable government that loved the people under its care and protection more than it loved  
4 deceiving you out of and stealing your money, then they would indicate at the top of the form in big bold letters  
5 EXACTLY what laws are being enforced and who the intended audience is so that those who are not required to  
6 fill it out would not do so. However, if they did that, hardly anyone would ever pay taxes again. Of this SCAM,  
7 the Bible and a famous bible commentary says the following:

8 "Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting  
9 fantasy of those who seek death."  
10 [Prov. 21:6, Bible, NKJV]

11 "As religion towards God is a branch of universal righteousness (he is not an honest man that is not  
12 devout), so righteousness towards men is a branch of true religion, for he is not a godly man  
13 that is not honest, nor can he expect that his devotion should be accepted; for, 1. Nothing is more  
14 offensive to God than deceit in commerce. A false balance is here put for all manner of unjust  
15 and fraudulent practices [of our public dis-servants] in dealing with any person [within the  
16 public], which are all an abomination to the Lord, and render those abominable [hated] to him  
17 that allow themselves in the use of such accursed arts of thriving. It is an affront to justice,  
18 which God is the patron of, as well as a wrong to our neighbour, whom God is the protector  
19 of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in  
20 that which there is money to be got by, and, while it passes undiscovered, they cannot blame  
21 themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an  
22 abomination to God, who will be the avenger of those that are defrauded by their brethren. 2.  
23 Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us  
24 and our devotions acceptable to him: A just weight is his delight. He himself goes by a just  
25 weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that  
26 are herein followers of him. A balance cheats, under pretence of doing right most exactly, and  
27 therefore is the greater abomination to God."  
28 [Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

29 In the case of income tax forms, for instance, the warning described above would say the following:

- 30 1. This form is only intended for those who satisfy all the following conditions:  
31 1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

32 "Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal  
33 Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the  
34 exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures  
35 are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in  
36 due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither  
37 of the subject nor of the object of federal revenue laws."  
38 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

- 39 1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in  
40 the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).  
41 1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is  
42 within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.  
43 2. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor  
44 can you claim the status of "exempt".  
45 3. This form is ONLY for use by "taxpayers". If you are a "nontaxpayer", then we don't have a form you can  
46 use to document your status. This is because our mission statement only allows us to help "taxpayers". It is  
47 self-defeating to help "nontaxpayers" because it only undermines our revenue and importance. We are a  
48 business and we only focus our energies on things that make money for us, such as deceiving  
49 "nontaxpayers" into thinking they are "taxpayers". That is why we don't put a "nontaxpayer" or "not subject"  
50 option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is  
51 engaged in our franchise and subject to our plunder and control.

52 Internal Revenue Manual (I.R.M.) 1.1.1.1 (02-26-1999)  
53 IRS Mission and Basic Organization

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

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

*"The Lord is well pleased for His righteousness' sake; **He will exalt the law and make it honorable. But this is a people robbed and plundered!** [by the IRS] **All of them are snared in [legal] holes [by the sophistry of greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"***

***Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law,** therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart."*  
[Isaiah 42:21-25, Bible, NKJV]

3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the "words of art" contained in their void for vagueness codes. See:

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

4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive "words of art" that are hidden on government forms so that you can avoid them.

*"My [God's] people are destroyed [and enslaved] for lack of knowledge [of God's Laws and the lack of education that produces it]."*  
[Hosea 4:6, Bible, NKJV]

*"And thou shalt teach them ordinances and laws [of both God and man], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."*  
[Exodus 18:20, Bible, NKJV]

*"This **Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it.** For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."*  
[Joshua 1:8-9, Bible, NKJV]

5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a "tithe" to their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

*Socialism: The New American Civil Religion, Form #05.016*  
<http://sedm.org/Forms/FormIndex.htm>

6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the government. Government does not make forms for those who refuse to do business with them such as "nontaxpayers", "nonresidents", or "transient foreigners". If you want a form that accurately describes your status as a "nontaxpayer" and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is never going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the government is there because they want the largest possible audience of "customers" for their services. Another way of saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid contracting with or doing business with them. This approach has the effect of compelling you to contract with them in violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the government.
7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity that presents itself to fill out a government form as an act of contracting away your rights.
8. In the case of government tax forms, the purpose of all government tax forms is to ask the following



presumptuous and prejudicial question:

*"What kind of 'taxpayer' are you?"*

. . .rather than the question:

*"Are you a 'taxpayer'?"*

The above approach results in what the legal profession refers to as a "leading question", which is a question contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c) expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as evidence that can be used against anyone: It doesn't offer a "nontaxpayer" or a "foreigner" option. An example of such a question is the following:

*"Have you always beat your wife?"*

The presumption hidden within the above leading question is that you are a "wife beater". Replace the word "wife beater" with "taxpayer" and you know the main method by which the IRS stays in business.

9. If none of the above traps, or "springs" as the U.S. Supreme Court calls them, work against you, the last line of defense the IRS uses is to FORCE you to admit you are a "taxpayer" by:
  - 9.1. Telling you that you MUST have a "Taxpayer Identification Number".
  - 9.2. Telling you that BECAUSE you have such a number, you MUST be a "taxpayer".
  - 9.3. Refusing to talk to you on the phone until you disclose a "Taxpayer Identification Number" to them. We tell them that it is a NONTAXPAYER Identification Number (NIN), and make them promise to treat us as a NONTAXPAYER before it will be disclosed. We also send them an update to the original TIN application making it a NONTAXPAYER number and establishing an anti-franchise franchise that makes THEM liable if they use the number for any commercial purpose that benefits them. See, for instance:

<p><u><i>Employer Identification Number (EIN) Application Permanent Amendment Notice</i></u>, Form #06.022 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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## **24 PRESUMPTIONS I POLITELY ASK YOU NOT TO ENGAGE IN AND QUESTIONS TO PREVENT THEM**

It is quite common for people and companies such as yourself to make false PRESUMPTIONS about the requirements of the Internal Revenue Code. These presumptions are engaged in mainly because of legal ignorance. Below are a few of these common presumptions that are COMPLETELY FALSE.

1. That the terms used in the Internal Revenue Code have the same meaning as in ordinary speech. They DO NOT.
2. That definitions in the Internal Revenue Code ADD TO rather than REPLACE the meaning of ordinary words. They DO NOT. See:

<p><u><i>Legal Deception, Propaganda, and Fraud</i></u>, Form #05.014 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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3. That EVERYONE is subject to the Internal Revenue Code whether they want to be or not. FALSE. The Declaration of Independence says that all just powers of government derive from the CONSENT. Without CONSENT to BECOME a statutory "taxpayer" manifested in some form, one is presumed to be NOT subject but not statutorily "exempt".
4. That EVERYONE, including state citizens, fits into one of the following civil statuses. They DO NOT.
  - 4.1. "citizen" per 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401.
  - 4.2. "resident" per 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §911.
  - 4.3. "nonresident alien" per 26 U.S.C. §7701(b)(1)(B).
5. That there is NO one who is NOT subject to the Internal Revenue Code. In other words, that "non-resident non-persons" DO NOT exist. FALSE. See:

Non-Resident Non-Person Position, Form #05.020

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

6. That you may rely upon ANYTHING the IRS says or publishes in their publications or websites as a basis for belief. The courts say ABSOLUTELY NOT! See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

If you believe that any of the above false presumptions are true, I ask that you kindly provide legally admissible evidence proving otherwise, signed under penalty of perjury, by a person with delegated authority to do so, and who agrees to be legally liable for any misrepresentation.

Absent legally admissible proof that the above presumptions are TRUE rather than FALSE, any attempt to engage in them in my specific case is clearly an instance of criminal identity theft, as exhaustively described in the following:

Government Identity Theft, Form #05.046

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

## **25 TO CLARIFY, WHAT PRIMA FACIE PRESUMPTIONS ARE ELIMINATED BY FILING A FORM W-8BEN WITH A PRIVATE, NON-FEDERAL PAYER?**

The Form W-8BEN eliminates any and all *prima facie* **presumptions** that the party named thereon is claiming the federal citizenship status of statutory “U.S. citizen” / “U.S. person”. It also eliminates the false assertion that the party named is **presumed** to be a federal *employee*, as the term “employee” is defined at 26 U.S.C. §3401(c) to be *an officer, employee, or elected official of the United States* as one who is **presumed** to have received taxable gross income that was effectively connected with the conduct of a federal **trade or business** public office function *within* the United States. The United States **is** the District of Columbia for all intents and purposes under the IR Code.

This explanatory paper, along with all of the instructions supplied with the W-8BEN substitute to payers, provides the clarification as to just who is classified <sup>15</sup> as a “**nonresident alien**” for income tax purposes. That would be the state Citizen party named on the Form W-8BEN filed with non-federal payers. Non-federal payers are NOT effectively connected with any federal “trade or business” public office functions in regard to payments made to the named party delivering the Form W-8BEN substitute.

<sup>15</sup> See 26 C.F.R. (Code of Federal Regulations) §1.871-1 – ‘Classification and manner of taxing alien individuals,’ which provides for the specific classes of nonresident aliens (as named on the Form W-8BEN substitute) at subpart (b)(1)(i) (§ 1.871-1(b)(1)(i)), which is the following classification:

*“Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in the United States.”*

Remember, Congress has NO authority to tax foreign country nonresident aliens, and these foreign countrymen nonresident aliens can NOT hold federal public office positions as representatives. (See again Article I, Section II, Clause 2 on page one above for requirements.)

Also, Congress provided “**nonresident aliens**” with an *exemption* from filing tax returns if none of their income is derived from the effective conduct of a federal “trade or business” *within* the United States (the District of Columbia). I’m not suggesting that I’m a statutory “nonresident alien”, but rather a “non-resident non-person”. I only mention “nonresident aliens” because they are the closest to my status within the code. This filing exemption can be found at 26 U.S.C. §6012(a)(9), and reads in pertinent part: “[n]onresident alien individuals subject to the tax imposed by section 871 ... may be exempted from the requirement of making returns under this section” if their income does not fit the taxable description of gross income under sections 871(b)(1) and (b)(2) as cited previously above.

The Form W-8BEN substitute sets the record straight legally as to the state Citizenship status being claimed and exercised, and the taxing classification of the recipient of **private** payer payments, since private payer payments are not, and never have been taxed by Congress due to constitutional constraints.

Claiming the status of state Citizen, as a “**nonresident alien**” on the Form W-8BEN substitute, is important in order to eliminate any false **presumptions** of potential federal income tax liability under the federal taxing scheme, when no liability actually exists. Not everyone is taxable for income and employment taxes due to constitutional constraints of direct unapportioned taxation upon private property. However, through *prima facie* **presumptions** left unchallenged and un-rebutted to overcome the false presumptions, the constitutional constraints can easily be overcome. But just as important is eliminating any and all (false) **presumptions** that payments made, were or might have been mistakenly claimed to have been made to a federal *employee*, while being effectively connected with a federal “**trade or business**” public office function located *within* the United States. As by now the reader should know that the United States **IS** the District of Columbia for all intents and legal purposes under the federal corporate (presumptive) municipal law of the IR Code. This is also true of all other Acts of Congress enacted under the limited legislative authority as granted by the Constitution under Article I, Section 8, Clause 17 (and (18)). *Presumptive law* is a very different body of law than that of *positive law*. Presumptive laws apply to those who make voluntary signatory application on one form or another to fall within legal bounds of presumptions. Whereas with positive laws, such as the Federal Crimes Code of Title 18 U.S.C., these laws are applicable to EVERYONE at ALL times (except for foreign Ambassadors)

## **26 WHAT ABOUT “NONRESIDENT ALIEN” STATUS IN OTHER FEDERAL LAW?**

For comparison to the “nonresident alien” status for federal income tax purposes, attention is drawn to the March 23, 2010 enactment of the new Federal Health Care bill, H.R. 3200. In this legislation Congress saw constitutionally fit to “**exempt**” nonresident alien state Citizens from its provisions. To recap from above: “nonresident alien” under U.S. laws (laws applicable to and in force ONLY in the District of Columbia and federal territories identified at 4 U.S.C. §110(d)) means one who lives in one of the 50 states as a state Citizen and NOT in any federal zone, and who is NOT an *employee* of the Federal Government nor has elected to be treated as if he or she is a *federal employee*, nor is subject to the exclusive legislative jurisdiction of Congress acting on behalf of and for the Federal corporate United States Government, which is located in the District of Columbia.

**KEY POINT:** A provision such as an “exemption” for nonresident aliens is what allows for all of the federal laws on the books today that seem brazenly unconstitutional, to actually remain within the scope of constitutionality. From this exemption perspective then, it is because the STATUTORY “*citizen of the United States*”, i.e., STATUTORY “U.S. citizen” / “U.S. person”, means an officer and instrumentality WITHIN the inner-workings of the Federal Government employment sector through voluntary submission thereto; and/or someone who lives in the District of Columbia as a resident thereof, or other federal zone, where the U.S. Constitution does not apply, except as Congress’ authority allows or has been ruled by the U.S. Supreme Court to apply, but where all Acts of Congress DO apply to the federal territorial/STATUTORY citizens thereof.

So, in H.R. 3200 §58B, subparagraph (c) – ‘Exceptions,’ on page 170, at lines 1-3, at subpart (2) – ‘Nonresident Aliens,’ the exemption reads: “**Subsection (a) shall not apply to any individual who is a nonresident alien.**” (Citing H.R. 3200 §58B(c)(2).) This one provision renders the whole enactment perfectly constitutional, because Congress inserted an “**exemption**” for Citizens of the 50 states into its provisions. Since Congress possesses NO legislative authority over foreign country citizens such as Mexicans, Frenchmen, and Canadians, etc., because they are of foreign country citizenship status, there was no need to make special reference to excluding them from its provisions. Therefore, the exemption can, and ONLY does “**exempt**” Citizens of the 50 states for constitutional reasons, since foreign citizens cannot be the subjects of United States’ laws anyway (unless of course with regard to immigration laws), and Americans can NOT be legally liable to procure health care for foreigners from other countries. To think otherwise is a ridiculous and absurd notion.

## **27 WHAT ARE THE LEGAL RAMIFICATIONS OF ALLOWING FALSE PRESUMPTIONS TO STAND UNCHALLENGED / UNREBUTTED? WHO BENEFITS?**

When payers file false information returns with the IRS and the recipient of such payments leave all of the false presumptions to stand unchallenged and un-rebutted, it is great for the government, because the Federal corporate United States Government of the District of Columbia benefits illegally from the IRS collecting income

1 taxes based upon those false presumptions, that it would not otherwise be entitled to under the laws due to the  
2 constitutional prohibitions against direct unapportioned taxation on incomes derived from the use of **personal**  
3 property. The IRS knows that not everyone can possibly work for the Federal Government (Who does not know  
4 this?) through use of the federal **property** of a public office function in the District of Columbia, where the  
5 income tax actually does apply. So the IRS allows any and all false *prima facie* presumptions to stand (and not  
6 surprisingly, so do the courts), **even those that are criminally made**, so long as the flood of otherwise non-  
7 taxable income reports on forms of every kind and nature keep on rolling into IRS offices around the country to  
8 the benefit of the Federal corporation known as the United States, which is located in the District of Columbia.

9 What the signers of those forms are NOT being told by the IRS (nor by the signers' Congressman) is that, by  
10 signing the forms, the named party on such forms is **falsely and criminally** claiming / pretending citizenship  
11 status as a STATUTORY "U.S. citizen" / "U.S. person", which is a violation of the United States Crimes Code at  
12 18 U.S.C. §911, false personation of citizen of the United States. **This crime carries a fine or imprisonment**  
13 **of not more than three years, or both** if charges are brought and convicted.

14 The other deafening silence on the part of the IRS (and your Congressman) is that, by signing the forms, the  
15 named party on the forms is also **falsely and criminally** claiming / pretending to be an officer, employee, or  
16 elected official of the United States Government, which is a violation of the United States Crimes Code at 18  
17 U.S.C. §912, false personation of officer or employee of the United States. **This crime ALSO carries a fine or**  
18 **imprisonment of not more than three years, or both** if charges are brought and convicted.

19 Now the private payer (as a non-federal payer) who receives the testimony as asserted on the Form W-8BEN  
20 substitute 16 and this addendum, and the accompanying instructions to maintain on file, should know just why  
21 the recipient of payments (the signer of the Form W-8BEN substitute) as received from a private payer, has  
22 challenged and rebutted ANY and ALL *prima facie* (false) **presumptions** of income effectively connected to a  
23 federal "trade or business" public office function, which would cause an erroneous tax liability upon the signer  
24 that otherwise would not exist under Subtitles 'A' or 'C' the IR Code.  
25

## 26 **28 CITIZENSHIP DIAGRAM**

27 The following diagram depicts how the constitutional separation between the states and the federal government  
28 affects the various citizenship and tax statuses in order to tie the entire content of this pamphlet into one simple  
29 diagram.

---

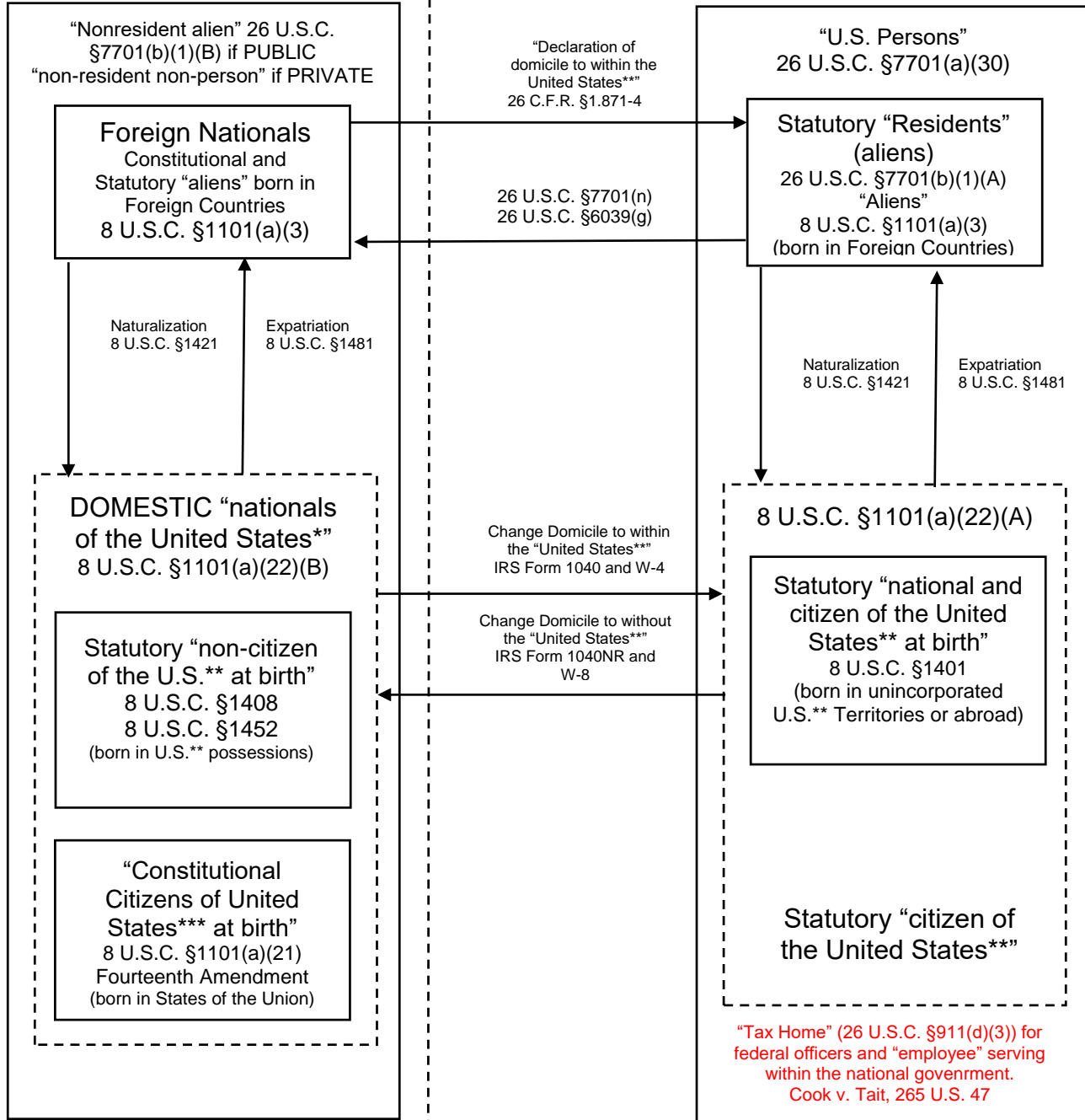
<sup>16</sup> This document, the Form W-8BEN and its accompanying instructions, shall be considered for all intents and legal purposes as the **testimony of a witness**, and any attempts at causing the witness by force, bodily harm (to include death) coercion or undue duress to *change* his testimony, is considered by Congress to be "tampering with a witness" pursuant to 18 U.S.C. §1512. (See also 18 U.S.C. §§1511, 1513, 1514, and 1515.)

## NONRESIDENTS

Domiciled within States of the Union or Foreign Countries  
WITHOUT the "United States\*\*"

## INHABITANTS

Domiciled within Federal Territory within the "United States\*\*"  
(e.g. District of Columbia)



### NOTES:

1. Changing domicile from "foreign" on the left to "domestic" on the right can occur EITHER by:
  - 1.1. Physically moving to the federal zone.
  - 1.2. Being lawfully elected or appointed to political office, in which case the OFFICE/STATUS has a domicile on federal territory but the OFFICER does not.



- 1 2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those  
2 not seeking office should not claim any of these statuses.  
3

1 **Table 1: Summary of Citizenship Status on Government Forms**

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9</a>	<a href="#">E-Verify System</a>
1	“U.S. citizen” or “Statutory U.S. citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	Block 5=“U.S. Citizen”	Can’t use Form W-8	Section 1=“A citizen of the United States”	See Note 1.
2	“U.S. national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States”	See Note 1.
3.1	“U.S.A. national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1= “An alien authorized to work (statutory)”	See Note 1.
3.2	“U.S.A. national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1= “An alien authorized to work (statutory)”	See Note 1.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9</a>	<a href="#">E-Verify System</a>
3.3	"U.S.A. national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1= "An alien authorized to work (statutory)"	See Note 1.
3.4	"U.S.A. national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1="A lawful permanent resident" OR "An alien authorized to work"	See Note 1.
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1="A lawful permanent resident" OR "An alien authorized to work"	See Note 1.
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1="A lawful permanent resident" OR "An alien authorized to work"	See Note 1.
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1="A lawful permanent resident" OR "An alien authorized to work"	See Note 1.
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1="A lawful permanent resident" OR "An alien authorized to work"	See Note 1.
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	Block 5="Legal alien authorized to work. (statutory)"	"Nonresident NON-Individual Nontaxpayer"	Section 1="A lawful permanent resident" OR "An alien authorized to work"	See Note 1.

**NOTES:**

1. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

*Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205*

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

2. For instructions useful in filling out the forms mentioned in the above table, see:

- 2.1. Social Security Form SS-5:

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

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

- 2.2. IRS Form W-8:

*About IRS Form W-8BEN, Form #04.202*

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

- 2.3. Department of State Form I-9:

*I-9 Form Amended, Form #06.028*

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

- 2.4. E-Verify:

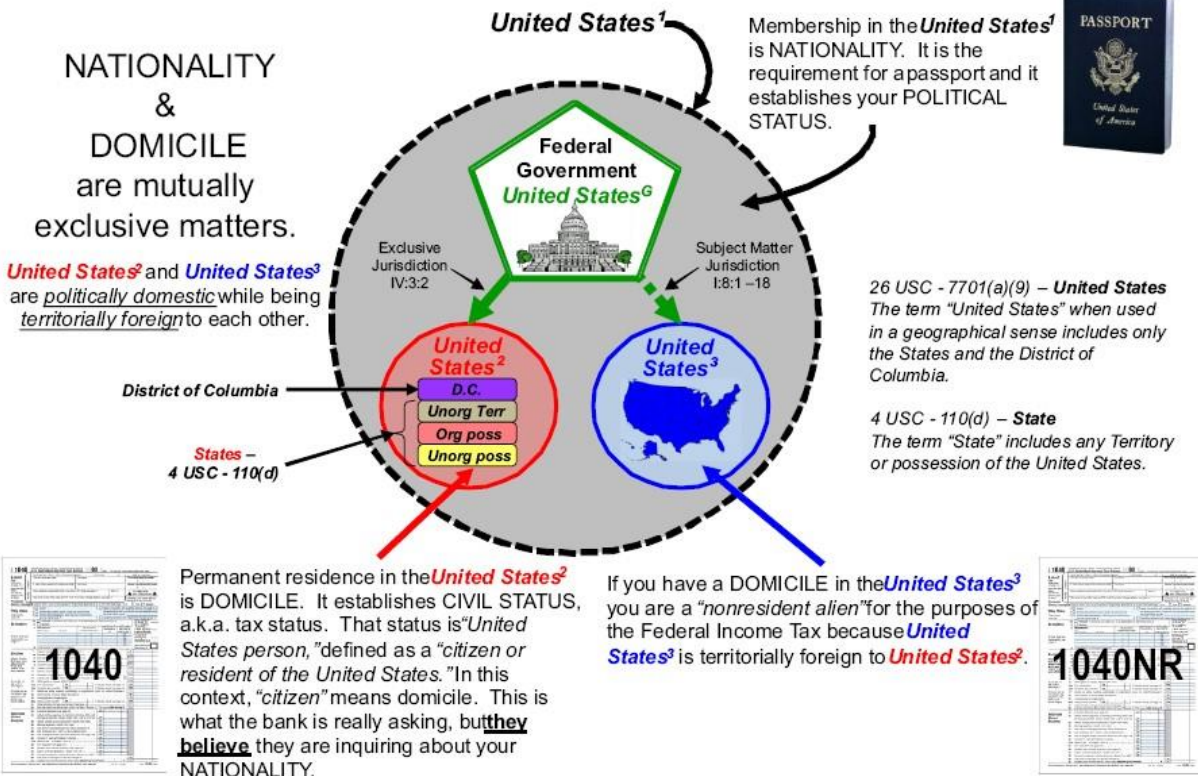
*About E-Verify, Form #04.107*

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

1 **29 HOW FINANCIAL COMPANIES AND COMPANIES HIRING WORKERS OFTEN UNWITTINGLY AND**  
2 **ILLEGALLY DECEIVE AND ENSLAVE THEIR BUSINESS ASSOCIATES**

3 When you apply to a company for work and claim your true and correct tax status of “nonresident alien”, many  
4 companies will confuse NATIONALITY/POLITICAL STATUS with DOMICILE/CIVIL STATUS. This errant  
5 constructive injury of rights has the practical effect of perjuringly forcing Americans into a “United States  
6 person” status. Such companies are unknowingly doing criminal “dirty work” for the government by compelling  
7 participation in voluntary programs such as Social Security. These programs are 100% voluntary, thus they are  
8 constitutional, but ONLY if those working within or as agents of the government PROTECT your right to NOT  
9 volunteer. Otherwise a fraud is being perpetrated.





**"U.S. person"** must always give a SSN.  
See 31 CFR §1020.220.

A **"nonresident alien"** must provide a SSN only in the course of a **"trade or business."**  
See 31 CFR §1020.410(b)(3)(x).

## HOW FINANCIAL INSTITUTIONS DECEIVE AND ENSLAVE THEIR CUSTOMERS:

When you go to the bank and try to claim your true and correct tax status of "nonresident alien", the bank is going to demand a passport. They are confusing NATIONALITY/POLITICAL STATUS with DOMICILE/CIVIL STATUS. The problem is that the "U.S.A." is not an available "selection" in their "drop-down" list of countries. This errant construction of the bank Customer Identification Program (CIP) has the practical effect of forcing Americans into a "United States person" tax status—a status that is 100% subject to governmental mandates. You are not being controlled at the point of a gun—rather, you are being controlled financially through a scheme of legislation designed to introduce precisely this type of misunderstanding. The bank is unknowingly doing the "dirty work" for the government – driving a tax status which mandates participation in Social Security, Medicare, and the new Affordable Health Care Act. These programs are 100% voluntary, thus they are constitutional. The "nonresident alien" tax status is your remedy and protection from certain governmental mandates, but the banks are blocking it.

1 The 3 "United States" shown above are expressly defined by the Supreme Court:

2 *"The term 'United States' may be used in any one of several senses. [1]It may be merely the name of*  
3 *a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It*  
4 *may designate the territory over which the sovereignty of the United States extends, or [3] it may be*  
5 *the collective name of the states which are united by and under the Constitution."*  
6 *[Hooven & Allison Co. v. Evatt, 324 U.S. 652, (1945)]*

7 Any questions?

8 END

## **26. APPENDIX B: TEST FOR FEDERAL TAX PROFESSIONALS**

# ***TEST FOR FEDERAL TAX PROFESSIONALS***

Last revised: 7/2/2012



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"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service examination."  
[President Ronald W. Reagan]

# 1 PURPOSE/SCOPE

The purpose of this document is to establish facts in support of the reasonable conclusion that:

1. Submitter is not engaged in a "trade or business" or any other taxable activity that might make him subject to the terms of the Internal Revenue Code.
2. Submitter is a "nonresident alien".
3. Submitter is not a statutory "citizen" or "resident" under the Internal Revenue Code
4. Submitter is not the "individual" defined in 5 U.S.C. §552a(a)(2) and 5 U.S.C. §552a(a)(13) and that all "individuals" are "public officers" who work for the government.
5. Submitter is a "nontaxpayer" who is not "liable" to pay any monies to either the state or federal government under the authority of Subtitle A of the Internal Revenue Code.
6. Submitter is not subject to the provisions of the Internal Revenue Code and legislatively but not constitutionally "foreign" with respect to it.
7. The Internal Revenue Code qualifies as "legislation".
8. Federal government has no legislative jurisdiction within states of the Union.
9. States of the Union are legislatively but not constitutionally "foreign" with respect to the national government.

If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to Federal Rule of Civil Procedure 8(b)(6), failure to deny within 30 days constitutes an admission to each question. Pursuant to 26 U.S.C. §6065, all of your answers must be signed under penalty of perjury. We are not interested in a agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

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

This document consists of a series of factual statements supported by accompanying evidence. This form of inquiry is called an "admission" in the legal field. The person receiving this document must provide an "Admit" or "Deny" answer to each factual statement. The government, who is the moving party in this case, has the burden of proving the existence of jurisdiction and liability PRIOR to attempting any enforcement or collection actions against the submitter:

## TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES

### PART I - THE AGENCIES GENERALLY

#### CHAPTER 5 - ADMINISTRATIVE PROCEDURE

##### SUBCHAPTER II - ADMINISTRATIVE PROCEDURE

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

(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.

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

The questions are structured in such a way that the only answer that is consistent with the evidence and context of each question is “Admit”. To answer “Deny” is to argue against the supporting evidence provided for each question. The answer provided to each admission must be consistent with all the factual evidence provided and if it is not, the responding party must explain in the “Clarification” area of their answer why the evidence provided in support of the question is incorrect or not trustworthy.

At the end of the admissions, the recipient who completes these questions should sign under penalty of perjury, as required by [26 U.S.C. §6065](#). Failure of the person completing the questions to sign the legal birth name under penalty of perjury shall constitute an “Admit” to every question.

If the recipient of these admissions is not authorized to answer them, then the submitter insists that:

1. They be provided to someone within the receiving organization who can respond to each question.
2. That a letter be sent to the person who sent them the questions providing contact information of the person who will be responding to the admissions.

Note that this document does not constitute:

1. An attempt to impede the lawful administration of either state or federal revenue law. Instead, it is an attempt to ensure that the government respects and observes all of the Constitutional and lawful limits upon their authority to collect revenues and thereby fulfills its only function to protect and defend the Constitutional rights of all Americans.

*"It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the government from falling into error."*  
[American Communications Association v. Douds, [339 U.S. 382](#), 442. (1950) ]

2. An “argument” about anything, but simply a restatement of what the law and the courts say about a particular subject. Consequently, it is absolutely pointless to accuse the submitter of being “frivolous”. To accuse the submitter of being frivolous would indirectly be an admission that the government is lying to the public, because all questions are backed by evidence derived directly from the government.
3. A request for legal advice. More than adequate evidence is provided in support of each admission to establish the answer to each question in a way that is completely consistent with prevailing law and judicial precedent.

Finally, if additional authorities are cited for a particular conclusion in response to each question, the person answering the questions must observe the same constraints as the IRS itself in regards to the authority of cases cited. The constraints it must operate under are as follows, from the Internal Revenue Manual off the IRS website:

*"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."*  
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99)  
<http://www.irs.gov/irm/part4/ch10s11.html>]

## **2 INSTRUCTIONS TO RECIPIENT**

1. For each question, check either the “Admit” or “Deny” blocks.
2. Add additional explanation in the “Clarification” block at the end of the question. You are also encouraged to add additional amplifying exhibits and explanation to your answers, and reference the section number and question number in your answers.
3. Any question left unanswered shall be deemed as “Admit” and constitute a default pursuant to Federal Rule of Civil Procedure 8(b)(6). To wit:

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

(b) Defenses; Admissions and Denials.

(6) *Effect of Failing to Deny.*

*An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered denied or avoided.*

4. If the whole questionnaire is left unanswered, then the answer to all questions by the recipient shall be deemed to be “Admit” and constitute a default under Federal Rule of Civil Procedure 8(b)(6).
5. Sign and date the end using blue original ink.
6. Photocopy.
7. Retain the copy for yourself and give the original to the requester.

### **3 ADMISSIONS**

#### **3.1 Status**

1. Admit that the ONLY “individual” defined in the I.R.C. is a statutory “alien”:

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

(c ) Definitions

(3) Individual.

(i) Alien individual.

*The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that the above “individual” is the SAME “individual” mentioned in the upper left corner of the IRS Form 1040 as “U.S. Individual”.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that no one can force you to become a “resident” against your will without violating the Thirteenth Amendment prohibition against involuntary servitude.

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

*[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that you cannot be a “resident” of a place you have never been to and that it is FRAUD to declare oneself a “resident” of the “United States” if one has never physically lived there.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

### 3.2 Which “United States”?

1. Admit that the term “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) is the geographic region over which Subtitle A of the Internal Revenue Code is defined to apply.

*"The term 'United States' may be used in any one of several senses. [1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states which are united by and under the Constitution."*  
[Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]

#	U.S. Supreme Court Definition of “United States” in Hooven	Context in which usually used	Referred to in this article as	Interpretation
1	“It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.”	International law	“United States*”	“These <u>united States</u> ,” when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where “U.S.” refers to the sovereign society. You are a “Citizen of the United States” like someone is a Citizen of France, or England. We identify this version of “United States” with a single asterisk after its name: “United States*” throughout this article.
2	“It may designate the territory over which the sovereignty of the United States extends, or”	Federal law Federal forms	“United States**”	“The United States (the District of Columbia, possessions and territories)”. Here Congress has exclusive legislative jurisdiction. In this sense, the term “United States” is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a “citizen of the United States.” This is the definition used in most “Acts of Congress” and federal statutes. We identify this version of “United States” with two asterisks after its name: “United States**” throughout this article. This definition is also synonymous with the “United States” corporation found in 28 U.S.C. §3002(15)(A).
3	“...as the collective name for the states which are united by and under the Constitution.”	Constitution of the United States	“United States***”	“The several States which is the <u>united States of America</u> .” Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a “ <u>Citizen of these united States</u> .” This is the definition used in the Constitution for the United States of America. We identify this version of “United States” with a three asterisks after its name: “United States***” throughout this article.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

- 1 2. Admit that the term “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is the geographic region over which  
2 Subtitle A of the Internal Revenue Code is defined to apply.

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

5 (a)(9) United States

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

8 (a)(10) State

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

11  
12 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

13  
14 CLARIFICATION:\_\_\_\_\_

- 15 3. Admit that the term “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is has the same meaning as United  
16 States\*\* identified by the U.S. Supreme Court in *Hooven and Allison v. Evatt* above.

17  
18 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

19  
20 CLARIFICATION:\_\_\_\_\_

- 21 4. Admit that there is no other definition of “[United States](#)” applying to subtitle A of the Internal Revenue Code which  
22 might modify or enlarge the definition of “[United States](#)” found above.

23  
24 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

25  
26 CLARIFICATION:\_\_\_\_\_

- 27 5. Admit the term “[United States](#)” as defined in the Internal Revenue Code Subtitle A to areas under exclusive federal  
jurisdiction and excludes areas under exclusive state legislative jurisdiction.

28 See: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

29  
30 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

31  
32 CLARIFICATION:\_\_\_\_\_

- 33 6. Admit that the rules of statutory construction state the following:

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

41  
42 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

43  
44 CLARIFICATION:\_\_\_\_\_

- 45 7. Admit that the rules of statutory construction above apply to the interpretation of all statutes, including the Internal  
46 Revenue Code and all 50 titles of the [U.S. Code](#).



YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

8. Admit that observing the rules of statutory construction above and the following Supreme Court rulings in the case of the definition of “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) results in excluding states of the Union from the definition of “[United States](#)”.

*"It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the police powers of the States, even when it may do so, unless its purpose to effect that result is clearly manifested."*  
[Reid v. Colorado, [187 U.S. 137](#), 148 (1902)]

*"The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is in conflict with the law of the State. See Savage v. Jones, [225 U.S. 501, 533](#)."*  
[Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392](#)–393 (1931)]

*"If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed."*  
[Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

9. Admit that the term “[United States](#)” as used in the Constitution and “[United States](#)” and as used in [26 U.S.C. §7701](#)(a)(9) and (a)(10) refer to two mutually exclusive geographical areas.

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

1. Admit that all earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within the classification of a “trade or business” under [26 U.S.C. §864](#)(c)(3).

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

(c) Effectively connected income, etc.

(3) Other income from sources within United States

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

**Income Subject to Tax**

1 *Income from sources outside the United States that is not effectively connected with a trade or business in the*  
2 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even*  
3 *if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving*  
4 *it and before the end of the year.*  
5 *[IRS Publication 519 (2000), p. 26]*

6  
7 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

8  
9 CLARIFICATION:\_\_\_\_\_

- 10 2. Admit that the ONLY place where EVERYTHING is connected with a public office/"trade or business" in the U.S.  
11 government is the government itself, and hence, the term "United States" as used in the phrase "sources within the  
12 United States" within the I.R.C. Subtitle A can ONLY mean the GOVERNMENT of the United States and NOT any  
13 geographic place.  
14

15 *"Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*  
16 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a*  
17 *direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could*  
18 *act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature*  
19 *for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might*  
20 *be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could*  
21 *not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and*  
22 *excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the*  
23 *United States [described in the Constitution]. It was held that the grant of this power was a general one without*  
24 *limitation as to place, and consequently extended to all places over which the government extends; and that it*  
25 *extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares*  
26 *that 'representatives and direct taxes shall be apportioned among the several states . . . according to their*  
27 *respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the*  
28 *country from their operation. The words used do not mean that direct taxes shall be imposed on states only which*  
29 *are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states,*  
30 *shall be apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the*  
31 *census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal*  
32 *share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is*  
33 *within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was*  
34 *further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when*  
35 *resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to*  
36 *all the states. They therefore may, without violence, be understood to give a rule when the territories shall be*  
37 *taxed, without imposing the necessity of taxing them.'"*  
38 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

39  
40 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

41  
42 CLARIFICATION:\_\_\_\_\_

### 43 3.3 Citizenship

44 For additional information on the subjects covered in this section, please refer to:

45 Why You Are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006  
46 <http://sedm.org/Forms/FormIndex.htm>  
47

- 48 1. Admit that if "United States" in the phrase "sources within the United States" means the GOVERNMENT, and no  
49 geographic place, then the statutory terms "U.S. citizen" and "U.S. resident" can only be synonyms for the  
50 government and have nothing to do with the nationality of the "person":  
51

52 *"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*  
53 *created, and of that state or country only."*  
54 *[19 Corpus Juris Secundum, Corporations, §886 (2003)]*

52 TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.  
53 Sec. 7701. - Definitions  
54 (a)(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.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that because there are THREE definitions for the the term "United States", according to the U.S. Supreme Court in *Hooven and Allison v. Evatt* earlier, then there are potentially THREE distinctly different types of "citizens of the United States", depending on which definition is implied.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that it is up to NO ONE BUT ME to decide WHICH of the three types of "citizens" I want to be, because choice of citizenship is an act of First Amendment political association that cannot be coerced.

TITLE 22 > CHAPTER 38 > § 2721

§ 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.*

**"The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction."**

*[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that a human being who did not "voluntarily submit" himself as above by choosing a domicile in the "United States" would be called a "non-citizen national", just like foreigners visiting here who retain their domicile in a foreign country are called "nationals".

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

5. Admit that DOMICILE rather than one's NATIONALITY is the origin of the government's authority to tax:

*"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's*

home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."  
[Black's Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that a passport is evidence of ALLEGIANCE rather than DOMICILE.

"No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether citizens or not, to the United States."  
[22 U.S.C. §212]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

7. Admit that the only status within Title 8 of the U.S. code connected EXCLUSIVELY and ONLY with "allegiance" is that of a "national".

8 U.S.C. §1101: Definitions

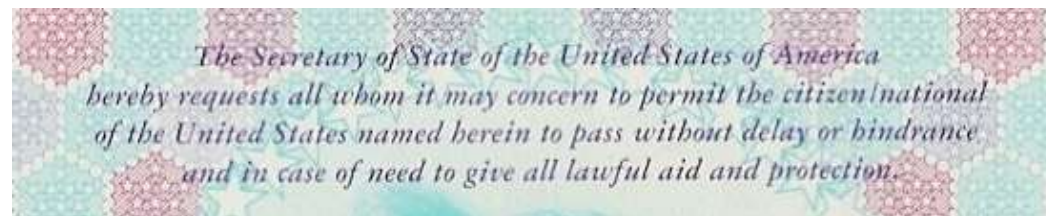
(a) As used in this chapter—

(21) The term "national" means a person owing permanent allegiance to a state.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

8. Admit that U.S.A. passport identifies TWO groups of people eligible to receive it: "citizen" OR "national":



"citizen/national" = "citizen" OR "national"

"/" = "virgule"

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

9. Admit that one can be a "national" WITHOUT being a statutory "citizen" under 8 U.S.C. §1401:

"7 Foreign Affairs Manual (F.A.M.), §012(a)

a. U.S. Nationals Eligible for Consular Protection and Other Services:

Nationality is the principal relationship that connects an individual to a State. International law recognizes the right of a State to afford diplomatic and consular protection to its nationals and to represent their interests. Under U.S. law the term "national" is inclusive of citizens but "citizen" is not inclusive of nationals. All U.S.

citizens are U.S. nationals. Section 101(a)(22) INA (8 U.S.C. 1101(a)(22)) provides that the term "national of the United States" means (A) a citizen of the United States, or (B) a person who, though not a citizen of the United States, owes permanent allegiance to the United States. U.S. nationals are eligible for U.S. consular protection. [SOURCE: <http://www.state.gov/documents/organization/86556.pdf>]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

10. Admit that the only type of "residence" within the I.R.C. is one connected to aliens and that "citizens" cannot have a "residence" within the I.R.C. as statutorily defined:

Title 26: Internal Revenue  
PART 1—INCOME TAXES  
nonresident alien individuals  
§ 1.871-2 Determining residence of alien individuals.

**(b) Residence defined.**

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

11. Admit that the term "resident" as used in the I.R.C. Subtitle A means someone engaged in a "trade or business", and has nothing to do with the nationality or physical location of the person.

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons. (4-1-04)

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

12. Admit that a public officer lawfully exercising a public office within a federal corporation is treated as having an effective civil domicile in the place of incorporation of the corporation, which for the "United States" government corporation is the District of Columbia.

IV. PARTIES > Rule 17.  
Rule 17. Parties Plaintiff and Defendant; Capacity



(b) Capacity to Sue or be Sued.

**Capacity to sue or be sued is determined as follows:**

**(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**  
**(2) for a corporation [the "United States", in this case, or its officers on official duty representing the corporation], by the law under which it was organized [laws of the District of Columbia]; and**

**(3) for all other parties, by the law of the state where the court is located, except that:**

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

### **3.4 Taxpayer Identification Numbers (TINs)**

For additional information on the subjects covered in this section, please refer to:

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

1. Admit that nonresident aliens may only be required to use Taxpayer Identification Numbers if they are engaged in a "trade or business", which 26 U.S.C. §7701(a)(26) defines as a public office in the U.S. government.

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.

(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)(iii) 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 identifying 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.

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.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that those nonresident aliens who use a Taxpayer Identification Number but who do not lawfully occupy a public office in the U.S. Government are committing the crime of impersonating a public officer in violation of 18 U.S.C. §912.

[TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 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.*

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that nonresident aliens not engaged in a “trade or business” are expressly exempted from the requirement to furnish a Taxpayer Identification Number.

*Title 31: Money and Finance: Treasury*  
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)  
[Subpart C—Records Required To Be Maintained](#)  
[§ 103.34 Additional records to be made and retained by banks.](#)

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

[ . . . ]

*(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.*

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

### 3.5 Federal jurisdiction

For additional information on the subjects covered in this section, please refer to:

1. *Federal Jurisdiction*, Form #05.018  
<http://sedm.org/Forms/FormIndex.htm>
2. *Tax Deposition Questions*, Form #03.016  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

1. Admit that the word “Internal” in the phrase “INTERNAL Revenue Service” means internal to the United States federal corporation and not internal to the geographical “United States”.

1 “Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original  
2 record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a  
3 direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could  
4 act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature  
5 for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might  
6 be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could  
7 not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and  
8 excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the  
9 United States [described in the Constitution]. It was held that the grant of this power was  
10 a general one without limitation as to place, and consequently extended  
11 to all places over which the government extends; and that it extended to  
12 the District of Columbia as a constituent part of the United States.”  
13 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

14 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

15  
16 CLARIFICATION: \_\_\_\_\_

- 17 2. Admit that the phrase “wherever the government extends” in Downes v. Bidwell, [182 U.S. 244](#) (1901) above includes  
18 ONLY the offices, chattel, and land owned by the government and excludes absolutely owned PRIVATE property,  
19 meaning property whose ownership and control is not shared with any government.

20 *“Ownership of property is either absolute or qualified. The ownership of property is absolute when a single*  
21 *person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only*  
22 *to general laws. The ownership is qualified when it is shared with one or more persons, when the time of*  
23 *enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.”*  
24 [Black’s Law Dictionary, Sixth Edition, p. 1106]

25  
26 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

27  
28 CLARIFICATION: \_\_\_\_\_

- 29 3. Admit that public offices of the “United States” federal corporation are agents and officers of THE federal corporation  
30 defined above in 28 U.S.C. §3002(15)(A).

31 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
32 [PART VI - PARTICULAR PROCEEDINGS](#)  
33 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)  
34 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)  
35 [Sec. 3002. Definitions](#)

36 (15) **“United States” means -**  
37 (A) **a Federal corporation;**  
38 (B) an agency, department, commission, board, or other entity of the United States; or  
39 (C) an instrumentality of the United States.

40  
41 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

42  
43 CLARIFICATION: \_\_\_\_\_

- 44 4. Admit that those who are public officers of the “United States” federal corporation are unavoidably engaged in a “trade  
45 or business” as defined in 26 U.S.C. §7701(a)(26).

46 [26 U.S.C. §7701\(a\)\(26\)](#)

47 “The term ‘trade or business’ includes the performance of the functions [activities] of a public office.”

48 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

49  
50 CLARIFICATION: \_\_\_\_\_

- 1 5. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S.  
2 Supreme Court.

3 “It is no longer open to question that the general [federal] government, unlike the states, *Hammer v. Dagenhart*,  
4 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of  
5 the internal affairs of the states; and emphatically not with regard to legislation.”  
6 [*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]  
7

8 “But very different considerations apply to the internal commerce or domestic trade of the States. Over this  
9 commerce and trade Congress has no power of regulation [or taxation] nor any direct control. This power  
10 belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a  
11 State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly  
12 granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive  
13 power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It  
14 is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,  
15 and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus  
16 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing  
17 subjects. Congress cannot authorize a trade or business within a State in order to tax it.”  
18 [*License Tax Cases*, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]  
19

20 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

21 CLARIFICATION: \_\_\_\_\_  
22

- 23 6. Admit that Subtitle A of the Internal Revenue Code qualifies as “legislation” with respect to the above court ruling(s).

24 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

25 CLARIFICATION: \_\_\_\_\_  
26

- 27 7. Admit that because the Subtitle A of the Internal Revenue Code qualifies as “legislation”, then its jurisdiction does not  
28 include areas internal to states of the Union, excepting possibly federal areas under the exclusive jurisdiction of the  
29 United States and coming under Article 1, Section 8, Clause 17 of the Constitution.

30 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

31 CLARIFICATION: \_\_\_\_\_  
32

- 33 8. Admit that the District of Columbia and the territories and possessions of the United States are outside of areas within  
34 the exclusive jurisdiction of states of the Union and outside the “United States” as used in the Constitution.

35 “As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during  
36 good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of  
37 judges for limited time, it must act independently of the Constitution upon territory which is not part of the  
38 United States within the meaning of the Constitution.”  
39 [*O'Donohue v. United States*, 289 U.S. 516, 53 S.Ct. 740 (1933)]  
40

41 “The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under  
42 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between  
43 citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court  
44 of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct  
45 political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference  
46 to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the  
47 sense of that instrument. The result of that examination is a conviction that the members of the American  
48 confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the  
49 signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6  
50 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep.  
51 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in  
52 which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither  
53 of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12  
54 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was  
55 held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the

validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress.”  
[Downes v. Bidwell, 182 U.S. 244 (1901), emphasis added]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

9. Admit that the District of Columbia and territories and possessions of the United States are subject to the exclusive legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

[United States Constitution, Article 1, Section 8, Clause 17](#)

*To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. Admit that IRS Form 1040 (not 1040NR, but 1040) is intended to be submitted only by those who are “citizens or residents” of the [“United States”](#).

*1040A 11327A Each  
U.S. Individual Income Tax Return*

*Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.*

*W:CAR:MP:FP:F:I Tax Form or Instructions  
[IRS Published Products Catalog, Document 7130, Year, 2003, p. F-15]*

11. Admit that those who do not maintain a [“domicile”](#) within the District of Columbia or the territories or possessions of the [United States](#) do not qualify as either “citizens” or “residents” of the [“United States”](#) as used above.

***domicile.** A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.*

*"Citizenship," "habitation," and "residence" are severally words which in particular cases may mean precisely the same as "domicile," while in other uses may have different meanings.*

*"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to make it a fixed and permanent home. Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d. 840, 843.*

*For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. Hendry v. Masonite Corp., C.A.Miss., 455 F.2d. 955.  
[Black's Law Dictionary, Sixth Edition, p. 485]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_



1 12. Admit that under [4 U.S.C. §72](#), all those exercising a “public office” within the federal government must do so in the  
2 District of Columbia and NOT elsewhere.

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

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

7 [<https://www.law.cornell.edu/uscode/text/4/72>]

8 YOUR ANSWER (circle one): Admit/Deny

9 CLARIFICATION:\_\_\_\_\_

10 13. Admit that there is no provision of law extending “public offices” to any state of the Union as required by the above  
11 positive law statute.

12 YOUR ANSWER (circle one): Admit/Deny

13 CLARIFICATION:\_\_\_\_\_

14 14. Admit that [48 U.S.C. §1612](#)(a) extends the authority of the Secretary of the Treasury to enforce Title 26, Subchapter F  
15 to the Virgin Islands.

16 YOUR ANSWER (circle one): Admit/Deny

17 CLARIFICATION:\_\_\_\_\_

18 15. Admit that Congress has not “expressly” extended the authority of the Secretary of the Treasury to any one of the  
19 several states of the Union.

20 YOUR ANSWER (circle one): Admit/Deny

21 CLARIFICATION:\_\_\_\_\_

22 16. Admit that there is no statutory authority or [Treasury Order](#) which would “expressly” extend the authority of the  
23 Secretary outside the District of Columbia to the several Union states.

24 YOUR ANSWER (circle one): Admit/Deny

25 CLARIFICATION:\_\_\_\_\_

26 17. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to establish internal revenue districts.

27 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)  
28 [§ 7621. Internal revenue districts](#)

29 (a) Establishment and alteration

30 *The President shall establish convenient internal revenue districts for the purpose of administering the internal*  
31 *revenue laws. The President may from time to time alter such districts.*

32 (b) Boundaries

33 For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia, or  
34 may unite into one district two or more States.

35 YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

18. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the Union.

*United States Constitution  
Article 4, Section 3, Clause 1*

*New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.*

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

19. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

20. Admit that pursuant [26 U.S.C. §7621](#), the President has not authorized any part of any state of the Union to be part of any internal revenue district.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

21. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a territory or possession of the United States and includes no part of any state of the Union:

[TITLE 4 > CHAPTER 4 > § 110](#)  
[§ 110. Same; definitions](#)

*As used in sections 105–109 of this title—*

*(d) The term “State” includes any Territory or possession of the United States.*

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

22. Admit that the states of the Union are not “territories” of the United States:

*Corpus Juris Secundum Legal Encyclopedia  
Territories  
"§1. Definitions, Nature, and Distinctions*

*"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."*

*"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description*

of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

**"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.**

*"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."*  
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

23. Admit that pursuant to [Executive Order 10289](#), the President has delegated to the Secretary of the Treasury the authority to establish internal revenue districts.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

24. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any state of the Union that is not federal territory or property.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

25. Admit that the only existing internal revenue district is the District of Columbia.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

26. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property is within internal revenue districts created by the President.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

27. Admit that the term "[State](#)" as used in the Constitution includes states of the Union and excludes territories and possessions of the United States or the "State" mentioned in 4 U.S.C. §110(d).

*"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. **The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.** This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under*

1 the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state  
2 statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."  
3 [Downes v. Bidwell, 182 U.S. 244 (1901)]

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION:\_\_\_\_\_

- 6 28. Admit that the term "State" as defined in 4 U.S.C. §110(d) refers to a territory or possession of the United States  
7 pursuant to the Buck Act.

8 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
9 CHAPTER 4 - THE STATES

10 Sec. 110. Same; definitions  
11 (d) The term "State" includes any Territory or possession of the United States.

12 YOUR ANSWER (circle one): Admit/Deny

13 CLARIFICATION:\_\_\_\_\_

- 14 29. Admit that the term "State" as used 4 U.S.C. §110(d) is the "State" upon which state income taxes are levied pursuant  
15 to the Buck Act, 4 U.S.C. §§105-113.

16 YOUR ANSWER (circle one): Admit/Deny

17 CLARIFICATION:\_\_\_\_\_

- 18 30. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject  
19 matters.

20 Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.  
21 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the  
22 action is brought; and hence, one state of the Union is foreign to another, in that sense."  
23 [Black's Law Dictionary, 6<sup>th</sup> Edition, p. 648]

24 Foreign Laws: "The laws of a foreign country or sister state."  
25 [Black's Law Dictionary, 6<sup>th</sup> Edition, p. 647]

26 Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside  
27 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein  
28 they reside.  
29 [Black's Law Dictionary, Sixth Edition, page 498]

30 YOUR ANSWER (circle one): Admit/Deny

31 CLARIFICATION:\_\_\_\_\_

- 32 31. Admit that following are the only subject matters for which the states of the Union are "domestic" for the purposes of  
33 federal legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.
- 34 a. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
  - 35 b. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
  - 36 c. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.
  - 37 d. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
  - 38 e. Property, contracts, and franchises of the U.S. Government coming under Article 4, Section 3, Clause 2 of the  
39 United States Constitution.
  - 40 f. Jurisdiction over aliens (foreign nationals who are NOT state nationals), which is a foreign relations issue  
41 reserved exclusively to the federal and not state government. See Chae Chan Ping v. U.S., 130 U.S. 581 (1889).

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

32. Admit that what makes a human being a statutory “U.S. citizen” under [8 U.S.C. §1401](#) is a legal domicile on federal territory.

*“The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book The Law of Nations as] “domicile,” which he defines to be “a habitation fixed in any place, with an intention of always staying there.” Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93. Grotius nowhere uses the word “domicile,” but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates “strangers,” and the latter, “subjects.” The rule is thus laid down by Sir Robert Phillimore:*

*There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.*  
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

33. Admit that there is no provision of currently enacted law, including “judge-made law” that “expressly extends” beyond the District of Columbia and the Virgin Islands: 1. Enforcement of the Internal Revenue Code by the IRS; 2. “Public offices” needed to conduct said enforcement.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

34. Admit that because there is neither legislative authority to enforce the Internal Revenue Code in states of the Union, nor any Treasury order that establishes internal revenue districts within any state of the Union, that the states of the Union are “foreign” with respect to the jurisdiction of [Internal Revenue Code, Subtitle A](#).

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

35. Admit that according to the U.S. Supreme Court, the taxing powers of Congress do not extend into any state of the Union.

*“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)]

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



YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

### **3.6 Liability**

For additional information on the subjects covered in this section, please refer to:

1. *Tax Deposition Questions*, Form #03.016, Section 1: Liability.  
<http://sedm.org/Forms/FormIndex.htm>
2. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites By Topic: "liability"  
<http://famguardian.org/TaxFreedom/CitesByTopic/Liability.htm>
3. *Great IRS Hoax*, Form #11.302, Section 5.5: Why We Aren't Liable to File Tax Returns or Keep Records  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
4. *Great IRS Hoax*, Form #11.302, Section 5.6: Why We Aren't Liable to Pay Income Tax  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

1. Admit that the only statute within Internal Revenue Code which makes a person liable for the tax described in Subtitle A is withholding agents on nonresident aliens found in [26 U.S.C. §1461](#).

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that there is no other statute applicable within [I.R.C. Subtitle A](#) which creates a duty or liability for the average American domiciled in a state of the Union.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that the only condition in which a "citizens or residents of the United States" can owe a tax under the I.R.C. is when they are abroad pursuant to [26 U.S.C. §911](#).

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

4. Admit that there is no statute within the Internal Revenue Code Subtitle A which institutes a tax upon "citizens or residents of the United States" when they are NOT "abroad" pursuant to [26 U.S.C. §911](#).

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

5. Admit that the term "abroad" is nowhere defined in the Internal Revenue Code or the Treasury Regulations.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

6. Admit that the term "abroad" cannot lawfully include any part of a state of the Union.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

7. Admit that what “citizens and residents of the United States” mentioned in [26 U.S.C. §911](#) have in common is a legal domicile in the “United States”, which is described in 26 U.S.C. §911(d)(3) as an “abode”.

*Abode.* One's home; habitation; place of dwelling; or residence. Ordinarily means "domicile." Living place impermanent in character. *Fowler v. Fowler*, 156 Fla. 316, 22 So.2d. 817, 818. The place where a person dwells. *In re Erickson*, 18 N.J.Misc. 5, 10 A.2d. 142, 146. Residence of a legal voter. *Pope v. Board of Education Com'rs*, 370 Ill. 196, 18 N.E.2d. 214, 216. Fixed place of residence for the time being. *Augustus Co., for Use of Bourgeois v. Manzella*, 19 N.J.Misc. 29, 17 A.2d. 68, 70. For service of process, one's fixed place of residence for the time being; his "usual place of abode." *Fed.R. Civil P.4. Kurilla v Roth*, 132 N.J.L. 213, 38 A.2d. 862, 864. See *Domicile; Residence*. [Black's Law Dictionary, Sixth Edition, p. 7]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

8. Admit that only “aliens” can have a “residence” under I.R.C. Subtitle A and that there is no provision within the I.R.C. which associates either a “national” or a “citizen” with a “residence”.

Title 26: Internal Revenue  
PART I—INCOME TAXES  
nonresident alien individuals  
§ 1.871-2 Determining residence of alien individuals.

(b) Residence defined.

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

9. Admit that the “abode” within the “United States” described in [26 U.S.C. §911](#)(d)(3) is the same “United States” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10).

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

(a)(9) United States

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

(a)(10) State

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

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

### 3.7 How One “volunteers” to participate in the “trade or business” franchise

For additional information on the subjects covered in this section, please refer to:

1. Tax Deposition Questions, Section 1  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
2. Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.27.8 entitled “The ‘Voluntary’ Aspect of Income Taxes”  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
3. Requirement for Consent, Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that if the I.R.C. Subtitle A describes a franchise agreement or contract, then it doesn’t need a liability statute.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that the term “wages” includes only amounts earned in connection with employment under which a W-4 is in place.

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

(a) *In general.*

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

(b) *Remuneration for services.*

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

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that a person who never submitted a IRS Form W-4 in the context of their private employment cannot earn “wages” as defined above.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

4. Admit that a “voluntary withholding agreement” or “agreement” is a contract.

**“Agreement. A meeting of two or more minds; a coming together in opinion or determination; the coming together in accord of two minds on a given proposition. In law, a concord of understanding and intention between two or more parties with respect to the effect upon their relative rights and duties, of certain past or future facts or performances. **The consent of two or more persons concurring respecting the transmission of some property, right, or benefits, with the view of contracting an obligation, a mutual obligation.****

1 "A manifestation of mutual assent on the part of two or more persons as to the substance of a contract.  
2 Restatement, Second, Contracts, §3.

3 "The act of two or more persons, who unite in expressing a mutual and common purpose, with the view of altering  
4 their rights and obligations. The union of two or more minds in a thing done or to be done; a mutual assent to  
5 do a thing. A compact between parties are there are thereby subjected to the obligation or to whom the  
6 contemplated right is thereby secured. "  
7 [Black's Law Dictionary, Sixth Edition, p. 67]  
8

9 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

10 CLARIFICATION: \_\_\_\_\_  
11

- 12 5. Admit the IRS Form W-4 is entitled "Employee Withholding Allowance Certificate" says NOTHING about the  
13 formation of a "contract" or "agreement" anywhere on the form.

14 See the following for IRS form W-4: [http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4\\_01.pdf](http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4_01.pdf)

15 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny  
16

17 CLARIFICATION: \_\_\_\_\_  
18

- 19 6. Admit that no federal legislative jurisdiction within states of the Union is required in order to enforce a private contract  
20 called a W-4 between a sovereign American and the federal government in a federal court.

21 **"Independent of these views, there are many considerations which lead to the conclusion that the power to**  
22 **impair contracts, by direct action to that end, does not exist with the general [federal] government.** In the first  
23 place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what  
24 that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in *Hepburn v.*  
25 *Griswold*, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in  
26 the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the  
27 Northwestern Territory, in which certain articles of compact were established between the people of the  
28 original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the  
29 fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were  
30 erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought  
31 ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private  
32 contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief  
33 Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the  
34 Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient  
35 safeguard against injustice; and though the prohibition is not applied in terms to the government of the United  
36 States, he expressed the opinion, speaking for himself and the majority of the court at the time, that **it was clear**  
37 **'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition**  
38 **should pervade the entire body of legislation, and that the justice which the Constitution was ordained to**  
39 **establish was not thought by them to be compatible with legislation [or judicial precedent] of an opposite**  
40 **tendency.'** 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges  
41 **of this court.**  
42 [Sinking Fund Cases, 99 U.S. 700 (1878)]  
43

44 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

45 CLARIFICATION: \_\_\_\_\_  
46

- 47 7. Admit that consent to the constructive contract formed by signing and submitting the IRS Form W-4 must be procured  
48 voluntarily and absent duress in order to be legally enforceable against the parties to it.

49 **"duress.** Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting) in  
50 a manner he or she otherwise would not (or would). Subjecting person to improper pressure which overcomes  
51 his will and coerces him to comply with demand to which he would not yield if acting as free agent. *Head v.*  
52 *Gadsden Civil Service Bd.*, Ala.Civ.App., 389 So.2d. 516, 519. Application of such pressure or constraint as  
53 compels man to go against his will, and takes away his free agency, destroying power of refusing to comply with  
54 unjust demands of another. *Haumont v. Security State Bank*, 220 Neb. 809, 374 N.W.2d. 2,6.  
55

...

A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent to a contract is induced by an improper threat by the other party that leaves the victim no reasonable alternative, the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175.

As a defense to a civil action, it must be pleaded affirmatively. Fed.R.Civil P. 8(c)."  
[Black's Law Dictionary, Sixth Edition, p. 504]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

8. Admit that threats by a private employer against prospective or current private employees to the effect that refusal to sign or submit an form W-4 will result in termination of employment or refusal to hire cannot be considered "voluntary" and must instead be considered to be instituted under duress.

*"voluntary. Unconstrained by interference; unimpelled by another's influence; spontaneous; acting of oneself. Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed."*  
[Black's Law Dictionary, Sixth Edition, p. 1575]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

9. Admit that any contract obtained under duress is voidable and unenforceable against the party who was under the duress.

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. Admit that acts accomplished or liabilities contracted under duress are legally treated as having been performed by or executed by the source of the duress, and not the person acting under the duress.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

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

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

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

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



11. Admit that federal officials, including employees of the IRS, who condone or tolerate the imposition of duress are parties to it, and under federal law, become “accessories after the fact”, which is a criminal act.

[TITLE 18 > PART 1 > CHAPTER 1 > § 3](#)  
[§ 3. Accessory after the fact](#)

*Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.*

*Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

12. Admit that an IRS form W-2 provided by a private employer on a W-2 creates at least a “presumption” of receipt of “wages” in block 1. This is because 26 C.F.R. §31.3401(a)-3 says that a person can only receive “wages” if they submit a W-4 agreement to their private employer.

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

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

13. Admit that a nonzero amount for “wages” in block 1 of a W-2 form creates a rebuttable “presumption” in the mind of the IRS that the subject of the W-2 completed and submitted an IRS Form W-4 to their private employer.

See preceding question, [26 C.F.R. §31.3401\(a\)-3\(a\)](#) .

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

14. Admit that a person who never submitted an IRS form W-4 to their employer and thereby consented or “agreed” to participate in federal income taxes, should have a zero amount listed in block 1 of the W-2 filed by their private employer.

See [26 C.F.R. §31.3401\(a\)-3\(a\)](#) above, in question 17.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

1 15. Admit that the same result as the preceding question also applies in the case of an employee who submitted a W-4  
2 under duress but who in fact did not wish to participate. To do otherwise would be to condone theft and robbery.

3 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

4  
5 CLARIFICATION:\_\_\_\_\_

6 16. Admit that the only method available for rebutting false presumptions about the receipt of “wages” is to complete, sign,  
7 and submit an IRS Form 4852 or W-2c or 4598 to the IRS and/or one’s private employer.

8 See the following for sample IRS Form 4852: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4852.pdf>

9  
10 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

11  
12 CLARIFICATION:\_\_\_\_\_

13 17. Admit that the IRS DOES NOT make the IRS Form 4598 entitled “Form W-2, 1099, 1098, or 1099 Not Received,  
14 Incorrect or Lost” available to the public on their website.

15 See: <http://www.irs.gov/formspubs/index.html>

16  
17 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

18  
19 CLARIFICATION:\_\_\_\_\_

20 18. Admit that *not* making the IRS Form 4598 available on the IRS website has the effect of increasing IRS revenues  
21 derived from involuntarily withheld payroll taxes.

22 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

23  
24 CLARIFICATION:\_\_\_\_\_

25 19. Admit that when an IRS employee or IRS publication encourages private nonfederal employers to withhold earnings  
26 from their private employees against their will or without their informed voluntary consent constitutes involuntary  
27 servitude in violation of the Thirteenth Amendment to the U.S. Constitution, extortion under the color of office, and  
28 peonage.

29 [Thirteenth Amendment](#)

30 *Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall*  
31 *have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*

32 *Section 2. Congress shall have power to enforce this article by appropriate legislation.*  
33 \_\_\_\_\_

34 [TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1994.](#)  
35 [Sec. 1994. - Peonage abolished](#)

36 *The holding of any person to service or labor under the system known as peonage is abolished and forever*  
37 *prohibited in any Territory or State of the United States; and all acts, laws, resolutions, orders, regulations, or*  
38 *usages of any Territory or State, which have heretofore established, maintained, or enforced, or by virtue of which*  
39 *any attempt shall hereafter be made to establish, maintain, or enforce, directly or indirectly, the voluntary or*  
40 *involuntary service or labor of any persons as peons, in liquidation of any debt or obligation, or otherwise, are*  
41 *declared null and void*  
42 \_\_\_\_\_

43 *“extortion under the color of office, ...Unlawful taking by any officer by color of his office, of any money or*  
44 *thing of value, that is not due to him, or more than is due or before it is due.” 4 Bla.Comm. 141; Com. v.*  
45 *Saulsbury, 152 Pa. 554, 25 A. 610; U.S. v. Denver, D.C.N.C. 14 F. 595; Bush v. State, 19 Ariz. 195, 168 P. 508,*  
46 *509... ”Obtaining property from another, induced by wrongful use of force or fear, OR under color of official*

right.” See *State v. Logan*, 104 La. 760, 29 So. 336; *In re Rempfer*, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R. 1346; *Lee v. State*, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.”  
[*Black’s Law Dictionary*, Fourth Edition]

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

20. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

21. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable for those who are not already “public officers”.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

22. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

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

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

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

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

23. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve oneself in the activity.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

### **3.8 Withholding and Reporting**

For additional information on the subjects covered in this section, please refer to:

1. *Income Tax Withholding and Reporting*, Form #12.004: Short training course on income tax withholding and reporting.  
<http://sedm.org/Forms/FormIndex.htm>
2. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>
3. *Federal Tax Withholding*, Form #04.102: Terse summary of the content of item 2 above.  
<http://sedm.org/Forms/FormIndex.htm>
4. *Correcting Erroneous Information Returns*, Form #04.001: How to correct false IRS Forms W-2, 1042s, 1098, and 1099.  
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that IRS Form W-4 is identified as an “agreement” in the Treasury Regulations.

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

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

Title 26: Internal Revenue  
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
[Subpart E—Collection of Income Tax at Source](#)  
[§ 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 §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.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that “private employers”, which are entities not engaged in a “public office”, are not required to enter into any kind of agreements:

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that the term “wages” is defined in [26 U.S.C. §3401\(a\)](#).

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that the IRS Form W-2 may only lawfully be filed in connection with persons who have signed IRS Form W-4 agreements.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

5. Admit that the IRS Form W-2 is called an “information return” by the IRS.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that all information returns may only be filed in connection with a “trade or business” pursuant to [26 U.S.C. §6041\(a\)](#).

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART III](#) > [Subpart B](#) > § 6041  
[§ 6041. Information at source](#)

(a) Payments of \$600 or more

*All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

7. Admit that all earnings reported on an IRS Form W-2 are “trade or business” earnings connected with a “public office” in the United States government.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_



8. Admit that information returns filed against a person who is not engaged in a “trade or business” or a “public office” are false and that those who submit them, if notified they are false, are engaged in criminal FRAUD if they submit said information returns to the government.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

9. Admit that a biological person who does not work for the federal government as a “public officer” and who did not voluntarily sign and submit an IRS Form W-4 is not engaged in a “trade or business” and may not lawfully have any amount of earnings reported against him or her on an IRS Form W-2 without violating [26 U.S.C. §7206](#) and [7207](#).

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter A > PART I > § 7206](#)  
[§ 7206. Fraud and false statements](#)

Any person who—

(1) Declaration under penalties of perjury

Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; or

(2) Aid or assistance

Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document; or

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. Admit that withholding and levies in connection with earnings from employment apply ONLY to “wages” as legally defined and NOT against *all earnings*, meaning that they apply only to the portion of one’s earnings that are connected with a “public office” or “trade or business” and therefore connected to a “public use”.

**Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.*

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.* The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A “public use” for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. *Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586.*

See also Condemnation; Eminent domain.  
[*Black’s Law Dictionary, Sixth Edition, p. 1232*]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

11. Admit that the IRS Individual Master File (IMF) applies the tax to one's "wages" as legally defined and NOT all of their earnings or to wages as commonly understood.

See: <http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

12. Admit that a subset of those holding "public office" are described as "employees" within 26 U.S.C. §3401(c ) and [26 C.F.R. §31.3401\(c \)-1](#).

[26 U.S.C. §3401\(c \) Employee](#)

*For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, 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.*

[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."*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

13. Admit that the "employee" defined above is the SAME "employee" described in IRS Form W-4.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

14. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not ALREADY engaged in a "public office" BEFORE they signed the form. In other words, admit that the W-4 form does not CREATE a "public office" but simply authorizes taxation of an EXISTING public office within the U.S. government.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

15. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

[TITLE 18 > PART 1 > CHAPTER 43 > § 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.*

[TITLE 4 > CHAPTER 3 > § 72](#)

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

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

4  
5                    YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

6  
7                    CLARIFICATION:\_\_\_\_\_

- 8                    16. Admit that IRS Forms W-2, 1042s, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely  
9                    document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States  
10                    Constitution.

11  
12                    YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

13  
14                    CLARIFICATION:\_\_\_\_\_

- 15                    17. Admit that if IRS Forms W-2, 1042s, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into  
16                    public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:  
17                    1.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.  
18                    1.2. Impersonating a public officer pursuant to 18 U.S.C. §912.  
19                    1.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

20  
21                    YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

22  
23                    CLARIFICATION:\_\_\_\_\_

- 24                    18. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being  
25                    engaged in a “trade or business” activity.

26                    [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
27                    [§ 2105. Employee](#)

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

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

- 31                    *(A) the President;*  
32                    *(B) a Member or Members of Congress, or the Congress;*  
33                    *(C) a member of a uniformed service;*  
34                    *(D) an individual who is an employee under this section;*  
35                    *(E) the head of a Government controlled corporation; or*  
36                    *(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;*

- 37                    *(2) engaged in the performance of a Federal function under authority of law or an Executive act; and*  
38                    *(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the*  
39                    *performance of the duties of his position.*

40                    YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

41  
42                    CLARIFICATION:\_\_\_\_\_

- 43                    19. Admit that the practical affect of signing a W-4 agreement is to make one’s earnings into “wages” as legally defined in  
44                    [26 U.S.C. §3401](#) and to make them into “gross income”.

45                    *Title 26: Internal Revenue*  
46                    [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
47                    [Subpart E—Collection of Income Tax at Source](#)  
48                    [§ 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 §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. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

20. Admit that the above provision within 26 C.F.R. §31.3402(p)-1(a) is NOT found anywhere within the I.R.C. and therefore is unenforceable.

*“When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. The Secretary, however, does not have the power to make law.”<sup>9</sup>*  
[United States v. Levy, 533 F.2d. 969 (1976)]

Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax,<sup>FNI1</sup> and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411. We find neither argument persuasive. In light of the above discussion, \*359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.<sup>FNI2</sup> As such the regulation can furnish no sustenance to the statute. Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.  
[U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

### 3.9 Assessment authority

For additional information on the subjects covered in this section, please refer to:

1. Authorities on “assessment”: Family Guardian Cites by Topic  
<http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm>
2. Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>
3. Tax Deposition Questions, Form #03.016, Section 13 entitled “26 U.S.C. §6020(b) Substitute For Returns”  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

1. Admit that an involuntary assessment is called a “Substitute For Return (SFR)” by the IRS.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

<sup>9</sup> Dixon v. United States, 1965, 381 U.S. 68, 85 S.Ct. 1301, 14 L.Ed.2d 223; Werner v. United States, 7 Cir., 1959, 264 F.2d. 489; Whirlwind Manufacturing Company v. United States, 5 Cir., 1965, 344 F.2d. 153.

1 2. Admit that [I.R.C. 6020\(b\)](#) is the authority for the IRS to do involuntary assessments.

2 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart D > § 6020](#)  
3 [§ 6020. Returns prepared for or executed by Secretary](#)

4 (a) Preparation of return by Secretary

5 *If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall*  
6 *consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary*  
7 *may prepare such return, which, being signed by such person, may be received by the Secretary as the return of*  
8 *such person.*

9 (b) Execution of return by Secretary

10 (1) Authority of Secretary to execute return

11 *If any person fails to make any return required by any internal revenue law or regulation made thereunder at the*  
12 *time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make*  
13 *such return from his own knowledge and from such information as he can obtain through testimony or otherwise.*

14 (2) Status of returns

15 *Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.*  
16 *[SOURCE: <https://www.law.cornell.edu/uscode/text/26/6020>]*

17  
18 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

19  
20 CLARIFICATION:\_\_\_\_\_

21 3. Admit that [Internal Revenue Manual \(I.R.M.\), Section 5.1.11.6.8](#) describes and limits [I.R.C. 6020\(b\)](#) authority of the  
22 IRS.

23 *Internal Revenue Manual 5.1.11.6.8 (03-01-2007)*  
24 *IRC 6020(b) Authority*

25 *1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC*  
26 *6020(b):*

- 27 *A. Form 940, Employer's Annual Federal Unemployment Tax Return;*  
28 *B. Form 941, Employer's Quarterly Federal Tax Return;*  
29 *C. Form 943, Employer's Annual Tax Return for Agricultural Employees;*  
30 *D. Form 944, Employer's Annual Federal Tax Return;*  
31 *E. Form 720, Quarterly Federal Excise Tax Return;*  
32 *F. Form 2290, Heavy Vehicle Use Tax Return;*  
33 *G. Form CT-1, Employer's Annual Railroad Retirement Tax Return;*  
34 *H. Form 1065, U.S. Return of Partnership Income.*

35 *2. Pursuant to IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue*  
36 *officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to*  
37 *prepare and execute returns under IRC 6020(b).*  
38 *[SOURCE: <http://www.irs.gov/irm/part5/ch01s12.html>]*

39 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

40  
41 CLARIFICATION:\_\_\_\_\_

42 4. Admit that IRS Forms 1040, 1040NR, etc are not listed in Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8 as  
43 forms which are authorized to have SFR's done against them.

44  
45 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

46  
47 CLARIFICATION:\_\_\_\_\_

48 5. Admit that IRS Form 1040 or 1040NR are the type of form you expect me to file as part of this proceeding.



YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that the IRS admitted in Congressional Research Service Report GAO/GGD-00-60R that “Substitute For Returns” are not “returns”, but simply PROPOSED assessments.

*“In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead, they said IRS prepares substitute documents that propose assessments. Although IRS and legislation refer to this as the substitute for return program, these officials said that the document does not look like an actual tax return.”*  
[Congressional Research Service Report GAO/GGD-00-60R;  
SOURCE: <http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

7. Admit that the U.S. Supreme Court said that our system of income taxation is based upon voluntary assessment and not “distrainment”, meaning enforcement.

*“Our system of taxation is based upon voluntary assessment and payment, not distraint.”*  
[Flora v. U.S., 362 U.S. 145 (1960)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

### 3.10 Who are “taxpayers”

For more information about the subjects covered in this section, refer to the pamphlet below:

*Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the only married and unmarried individuals mentioned within the Internal Revenue Code Section 1 are “aliens” and therefore “residents” who have income “effectively connected with a “trade or business”.

*NORMAL TAXES AND SURTAXES  
DETERMINATION OF TAX LIABILITY  
Tax on Individuals  
[Sec. 1.1-1 Income tax on individuals.](#)*

*(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8.”*  
[26 C.F.R. § 1.1-1(a)(2)(ii)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that there is such a thing as a “nontaxpayer”, and that such a person is characterized by not coming within the jurisdiction of the Internal Revenue Code.

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

"The distinction between persons and things within the scope of the revenue laws and those without is vital."  
[Long v. Rasmussen, 281 F. 236 @ 238(1922)]  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>

See also: 26 U.S.C. §7426, which mentions "persons other than taxpayers", as well as South Carolina v. Regan, 465 U.S. 367 (1984), which mentions "nontaxpayers".

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that a "resident" is defined in 26 U.S.C. §7701(b)(1)(B).

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

(b) **Definition of resident alien and nonresident alien**

(1) In general

For purposes of this title (other than subtitle B) -

(A) **Resident alien**

An alien individual shall be treated as a resident of the [United States](#) with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that the only type of "resident" defined in the Internal Revenue Code are "aliens" as shown above.

Title 26: Internal Revenue  
[PART 1—INCOME TAXES](#)  
[nonresident alien individuals](#)  
[§ 1.871-2 Determining residence of alien individuals.](#)

(b) Residence defined.

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,**

*he becomes a resident*, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

5. Admit that there is no definition of “[resident](#)” anywhere in the I.R.C. or Treasury Regulations which would enlarge or expand upon the definition of “[resident](#)” above.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that a person cannot simultaneously be a “[resident](#)” and a “citizen” at the same time and that these are two mutually exclusive classes of persons.

[26 C.F.R. §1.1-1\(c\): Income Tax on individuals](#)

(c) Who is a citizen.

Every person born or naturalized in the [federal] [United States](#) and subject to its [exclusive federal jurisdiction under [Article I, Section 8](#), Clause 17 of the [Constitution](#)] jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the [Immigration and Nationality Act](#) ([8 U.S.C. 1401-1459](#)). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act ([8 U.S.C. 1481-1489](#)), *Schneider v. Rusk*, (1964) [377 U.S. 163](#), and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are *nationals but not citizens at birth*, e.g., a person born in American Samoa, see section 308 of such Act ([8 U.S.C. 1408](#)). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see [section 877](#). A *foreigner* who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.

[[26 C.F.R. §1.1-1\(c\)](#)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

7. Admit that the document entitled “[Law of Nations](#)” defines “[resident](#)” as follows:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their 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 citizens. 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*, Vattel, Book 1, Chapter 19, Section 213, p. 87, SEDM Exhibit #04.015]

[SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

8. Admit that American Citizens domiciled within states of the Union do not qualify as “residents” within the meaning of [26 U.S.C. §7701](#)(b)(1)(B) unless they elect to do so under the provisions of [26 U.S.C. §6013](#)(g).

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013](#)

[§ 6013. Joint returns of income tax by husband and wife](#)

(g) Election to treat nonresident alien individual as resident of the United States

1 (1) In general

2 A nonresident alien individual with respect to whom this subsection is in effect for the taxable year  
3 shall be treated as a resident of the United States—

4 (A) for purposes of chapter 1 for all of such taxable year, and

5 (B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made  
6 during such taxable year.

7 (2) Individuals with respect to whom this subsection is in effect

8 This subsection shall be in effect with respect to any individual who, at the close of the taxable year  
9 for which an election under this subsection was made, was a nonresident alien individual married to  
10 a citizen or resident of the United States, if both of them made such election to have the benefits of this  
11 subsection apply to them.

12 (3) Duration of election

13 An election under this subsection shall apply to the taxable year for which made and to all subsequent  
14 taxable years until terminated under paragraph (4) or (5); except that any such election shall not  
15 apply for any taxable year if neither spouse is a citizen or resident of the United States at any time  
16 during such year.

17 (4) Termination of election

18 An election under this subsection shall terminate at the earliest of the following times:

19 (A) Revocation by taxpayers

20 If either taxpayer revokes the election, as of the first taxable year for which the last day  
21 prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

22 (B) Death

23 In the case of the death of either spouse, as of the beginning of the first taxable year of the  
24 spouse who survives following the taxable year in which such death occurred; except that  
25 if the spouse who survives is a citizen or resident of the United States who is a surviving  
26 spouse entitled to the benefits of section 2, the time provided by this subparagraph shall be  
27 as of the close of the last taxable year for which such individual is entitled to the benefits  
28 of section 2.

29 (C) Legal separation

30 In the case of the legal separation of the couple under a decree of divorce or of separate  
31 maintenance, as of the beginning of the taxable year in which such legal separation occurs.

32 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

33 CLARIFICATION: \_\_\_\_\_  
34

- 35 9. Admit that the term “continental United States”, for the purposes of citizenship, is defined in [8 C.F.R. §215.1](#) as  
36 follows:

37 [Code of Federal Regulations]  
38 [Title 8, Volume 1]  
39 [Revised as of January 1, 2002]  
40 From the U.S. Government Printing Office via GPO Access  
41 [CITE: 8CFR215]  
42

43 TITLE 8--ALIENS AND NATIONALITY CHAPTER 1--IMMIGRATION AND NATURALIZATION SERVICE,  
44 DEPARTMENT OF JUSTICE  
45 PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES  
46 [Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. Admit that the term “State” within the context of federal citizenship is defined in [8 U.S.C. §1101\(a\)\(36\)](#):

[8 U.S.C. §1101\(a\)\(36\)](#): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

11. Admit that a person born in a state of the Union was not born in a “State” or within the “continental United States” within the meanings defined above.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

12. Admit that there is no other definition of “State” or “continental United States” anywhere in Title 8 of the U.S. Code that might modify or enlarge the meanings of “State” or “continental United States” within the context of citizenship under federal law.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

13. Admit that the term “individual” appearing in the upper left corner of the IRS Form 1040 is defined as follows:

[26 C.F.R. §1.1441-1](#) Requirement for the deduction and withholding of tax on payments to foreign persons.

(c ) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

14. Admit that there are no other definitions or explanations of the term “individual” within the Internal Revenue Code that would modify or enlarge the definition of “individual” beyond what appears above.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

15. Admit that “Individual Taxpayer Identification Numbers” may ONLY be issued to “aliens” under 26 C.F.R. §301.6109-1(d)(3) and that there is no authority to issue them to “citizens”:



1 [26 C.F.R. §301.6109-1\(d\)\(3\)](#)

2 (3) IRS individual taxpayer identification number –

3 (i) Definition.

4 *The term IRS individual taxpayer identification number means a taxpayer identifying number **issued to an alien***  
5 ***individual** by the Internal Revenue Service, upon application, for use in connection with filing requirements under*  
6 *this title. **The term IRS individual taxpayer identification number does not refer to a social security number or***  
7 ***an account number for use in employment for wages.** For purposes of this section, the term alien individual*  
8 *means an individual who is not a citizen or national of the United States.*

9  
10 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

11  
12 CLARIFICATION:\_\_\_\_\_

- 13 16. Admit that SSN's may be used VOLUNTARILY under [26 U.S.C. §6109](#)(d) as a substitute for a "Taxpayer Identification  
14 Number", but only in the case of "aliens" and not "citizens":

15 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter B](#) > § 6109  
16 [§ 6109. Identifying numbers](#)

17 (d) Use of social security account number

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

21  
22 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

23  
24 CLARIFICATION:\_\_\_\_\_

- 25 17. Admit that Social Security participation is voluntary for those who are not engaged in a "trade or business".

26 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

27  
28 CLARIFICATION:\_\_\_\_\_

- 29 18. Admit that because Social Security participation is voluntary as described above, then the only people who can  
30 lawfully be "Taxpayers" are "aliens"

31 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

32  
33 CLARIFICATION:\_\_\_\_\_

- 34 19. Admit that a statutory "[U.S. citizen](#)" defined in [8 U.S.C. §1401](#) and who is domiciled abroad in a foreign country is an  
35 "alien" with respect to a tax treaty with that foreign country.

36 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

37  
38 CLARIFICATION:\_\_\_\_\_

- 39 20. Admit that the estate of a "nonresident alien" who has no income "effectively connected with a trade or business" is  
40 called a "foreign estate".

41 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
42 [§ 7701. Definitions](#)

43 (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.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

21. Admit that "foreign" in the above context means "not subject to the Internal Revenue Code".

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

22. Admit that persons who are not subject to the Internal Revenue Code are described as "nontaxpayers".

[26 U.S.C. Sec. 7701\(a\)\(14\)](#)

Taxpayer

The term "taxpayer" means any person subject to any internal revenue tax.

"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 F.2d 585 \(1972\)](#)

SOURCE: [http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585\(1972\).pdf](http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

### 3.11 Taxable "activities" and "taxable income"

For more information about the subjects covered in this section, refer to the pamphlet below:

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

1. Admit that the term "trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#).

[26 U.S.C. §7701\(a\)\(26\)](#)

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a "trade or business" which would change or expand the definition of "trade or business" above to include things other than a "public office".

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that a “trade or business” is an “activity”.

**“Trade or Business in the United States**

Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business in the United States depends on the nature of your activities.** The discussions that follow will help you determine whether you are engaged in a trade or business in the United States.”  
[IRS Publication 519 (2000), p. 15, emphasis added]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

4. Admit that all excise taxes are taxes on privileged or licensed “activities”.

**“Excise tax.** A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a privilege. *Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735.* A tax on the manufacture, sale, or use of goods or on the carrying on of an occupation or activity or tax on the transfer of property. ”  
[Black’s Law Dictionary, Sixth Edition, p. 563]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

5. Admit that holding “[public office](#)” in the United States government is an “activity”.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

6. Admit that those holding “[public office](#)” are described as “[employees](#)” within [26 C.F.R. §31.3401\(c\)-1](#).

**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.”

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

7. Admit that one cannot be engaged in a “trade or business” WITHOUT ALSO being an “employee” as defined above.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

8. Admit that all revenues collected under the authority of I.R.C. Subtitle A in connection with a “trade or business” are upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701\(a\)\(26\)](#) as those holding “public office”.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

1 9. Admit that the decision to hold public office is a voluntary personal decision that cannot be coerced.

2 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

3  
4 CLARIFICATION:\_\_\_\_\_

5 10. Admit that because holding public office is “[voluntary](#)”, then all taxes based upon this activity must also be voluntary  
6 and avoidable.

7 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

8  
9 CLARIFICATION:\_\_\_\_\_

10 11. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve  
11 oneself in the activity.

12 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

13  
14 CLARIFICATION:\_\_\_\_\_

15 12. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code except  
16 that of a “trade or business” as defined within [26 U.S.C. §7701](#)(a)(26).

17 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

18  
19 CLARIFICATION:\_\_\_\_\_

20 13. Admit that all taxes falling upon “public officers” are upon the office, and not upon the private person performing the  
21 functions of the public office during his off-duty time.

22 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

23  
24 CLARIFICATION:\_\_\_\_\_

25 14. Admit that a tax upon a “[public office](#)” rather than directly upon a natural person is an “indirect” rather than a “direct”  
26 tax within the meaning of the Constitution Of the United States.

27 *“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are*  
28 *levied upon the happening of an event as an exchange.”*  
29 *[Knowlton v. Moore, 178 U.S. 41 (1900)]*

30  
31 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

32  
33 CLARIFICATION:\_\_\_\_\_

34 15. Admit that all earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within  
35 the classification of a “trade or business” under [26 U.S.C. §864](#)(c )(3).

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

38 (c) Effectively connected income, etc.

39 (3) Other income from sources within United States

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

43 \_\_\_\_\_

**Income Subject to Tax**

*Income from sources outside the United States that is not effectively connected with a trade or business in the United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it and before the end of the year.*  
*[IRS Publication 519 (2000), p. 26]*

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

16. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income” within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of “nonresident aliens” coming under [26 U.S.C. §871\(a\)](#).

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART 1](#) > **Sec. 863.**  
[Sec. 863.](#) - Special rules for determining source

(a) Allocation under regulations

*Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a), shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as taxable income from sources within the United States.*

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

17. Admit that the phrase “from whatever source derived” found in the Sixteenth Amendment DOES NOT mean any source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

*“The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give is...] ‘**From whatever source derived,**’ as it is written in the Sixteenth Amendment, does not mean from whatever source derived.”* Evans v. Gore, [253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, [165 U.S. 275, 281](#), 282 S., 17 S.Ct. 326; Gompers v. United States, [233 U.S. 604, 610](#), 34 S.Ct. 693, Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, [282 U.S. 499, 501](#), 51 S.Ct. 228, 229; United States v. Lefkowitz, [285 U.S. 452, 467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775.”  
[Wright v. U.S., 302 U.S. 583 (1938)]

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

18. Admit that only earnings derived from a “trade or business” are includible in “gross income” for the purposes of “self employment”:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 2](#) > §1402  
[§1402: Definitions](#)

(a) Net earnings from self-employment

*The term “net earnings from self-employment” means the gross income derived by an individual from any trade or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to such trade or business, plus his distributive share (whether or not distributed) of income or loss described in section 702(a)(8) from any trade or business carried on by a partnership of which he is a member; ....*

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny



CLARIFICATION: \_\_\_\_\_

19. Admit that earnings from a “foreign employer” by a “nonresident alien” are not considered to be includible in “trade or business” income and therefore not “gross income:

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

(b) Trade or business within the United States

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

(1) Performance of personal services for foreign employer

*The performance of personal services—*

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

20. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not do voluntary withholding on their workers qualify as “foreign employers” as described above.

[Internal Revenue Manual \(I.R.M.\), Section 5.14.10.2 \(09-30-2004\)](#)  
[Payroll Deduction Agreements](#)

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.  
[SOURCE: <http://www.irs.gov/irm/part5/ch13s10.html>]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

21. Admit that the term “personal services” is limited exclusively to services performed in connection with a “trade or business”.

[26 C.F.R. Sec. 1.469-9](#) Rules for certain rental real estate activities.

(b)(4) PERSONAL SERVICES. **Personal services** means any work performed by an individual in connection with a **trade or business**. However, personal services do not include any work performed by an individual in the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

[26 U.S.C. §861](#) Income from Sources Within the United States

(a)(3) “...Compensation for labor or **personal services** performed in the United States shall not be deemed to be income from sources within the United States if-

(C) the compensation for labor or services performed as an **employee** of or under contract with--

(i) a nonresident alien, not engaged in a trade or business in the United States...

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

22. Admit that there is no definition of “personal services” anywhere in the I.R.C. or the Treasury Regulations that would expand the definition of “personal services” beyond that appearing above.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

23. Admit that a nonresident alien with no earnings from a “trade or business” earns no “gross income” as defined in 26 U.S.C. §61.

26 C.F.R. § 1.872-2 Exclusions from gross income of nonresident alien individuals.

(f) Other exclusions.

Income which is from sources without[outside] the United States [District of Columbia and territories and possessions per 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

### 3.12 What is “Included”?

For more information about the subjects covered in this section, refer to the pamphlet below:

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

1. Admit that the term “includes” is used in the definition of all of the following words in the Internal Revenue Code:

1. “person” in 26 U.S.C. §§6671 and 7343
2. “United States” in 26 U.S.C. §7701(a)(9)
3. “State” in 26 U.S.C. §7701(a)(10).
4. “trade or business” in 26 U.S.C. §7701(a)(26)
5. “employee” in 26 U.S.C. §7701(c).

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that the word “includes” is defined as follows in Black’s Law Dictionary, Sixth Edition:

“Include. (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an

enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d. 227, 228."  
[*Black's Law Dictionary*, Sixth Edition, p. 763 (1990)]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that the word "includes" is defined as follows in Treasury Decision 3980:

"(1) **To comprise, comprehend, or embrace**...(2) **To enclose within; contain; confine**...But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."  
[*Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65*;  
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that the word "includes" is defined as follows in [26 U.S.C. §7701\(c\)](#) :

[26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

5. Admit that the U.S. Supreme Court has stated that statutory definitions of terms supersede and replace rather than enlarge the common definitions of terms.

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that the rules of statutory construction require that the definitions of words in statutes must prescribe EVERYTHING that is included:

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

8  
9 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

10 CLARIFICATION: \_\_\_\_\_

- 11  
12 7. Admit that all doubts about the meaning of words MUST be resolved in favor of the person upon which a tax is sought  
13 to be laid and NOT in favor of the government:

14 *"...if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the*  
15 *taxpayer..."*  
16 *[Hassett v. Welch., 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938)]*

17  
18 *"Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by***  
19 ***clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be***  
20 ***resolved in favor of those upon whom the tax is sought to be laid."***  
21 *[Spreckels Sugar Refining Co. v. McClain, [192 U.S. 297](#) (1904)]*

22 ***Additional authorities:** Gould v. Gould, 245 U.S. 151, 153 (1917); Smietanka v. First Trust & Savings Bank, 257*  
23 *U.S. 602, 606 (1922); Lucas v. Alexander, 279 U.S. 573, 577 (1929); Crooks v. Harrelson, 282 U.S. 55 (1930);*  
24 *Burnet v. Niagra Falls Brewing Co., 282 U.S. 648, 654 (1931); Miller v. Standard Nut Margarine Co., 284 U.S.*  
25 *498, 508 (1932); Gregory v. Helvering, 293 U.S. 465, 469 (1935); Hassett v. Welch, 303 U.S. 303, 314 (1938);*  
26 *U.S. v. Batchelder, 442 U.S. 114, 123 (1978); Security Bank of Minnesota v. CIA, 994 F.2d. 432, 436 (CA8 1993).*

27  
28 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

29 CLARIFICATION: \_\_\_\_\_

- 30  
31 8. Admit that statutes which fail to explicitly describe ALL things which are included in the definition of a word fail to  
32 give "reasonable notice" to the affected parties of the conduct expected of them and therefore are "void for vagueness"  
33 and violate due process of law:

34 *That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*  
35 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*  
36 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids*  
37 *or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its*  
38 *meaning and differ as to its application violates the first essential of due process of law. International Harvester*  
39 *Co. v. Kentucky, [234 U.S. 216, 221](#), 34 S. Ct. 853; Collins v. Kentucky, [234 U.S. 634, 638](#), 34 S. Ct. 924*

40 ...  
41 *[269 U.S. 385, 393] ... The dividing line between what is lawful and unlawful cannot be left to conjecture. The*  
42 *citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they*  
43 *will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The*  
44 *crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently*  
45 *choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain*  
46 *things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen*  
47 *may act upon the one conception of its requirements and the courts upon another.'*  
48 *[Connally vs. General Construction Co., 269 U.S. 385 (1926)]*

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

54  
55 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

56 CLARIFICATION: \_\_\_\_\_

### 3.13 What Participation in the “Trade or Business” franchise does to your legal status

For additional information on the subjects covered in this section, please refer to:

1. *Federal Jurisdiction*, Form #05.018, Sections 3 through 3.6  
<http://sedm.org/Forms/FormIndex.htm>
2. *The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the only type of earnings includible as “gross income” on a 1040 return are earnings in connection with a “trade or business”.

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

(c) *Effectively connected income, etc.*

(3) *Other income from sources within United States*

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

“The Trade or Business Scam”  
<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that there is no block on an IRS Form 1040 where a person can write earnings that are not derived from a “trade or business”

[Click here for IRS Form 1040](#)

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that the only way for a natural person to indicate earnings that are not connected with a “trade or business” on a tax return is to submit an IRS Form 1040NR.

[Click here for IRS Form 1040NR](#)

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

4. Admit that a person who has no earnings from a “trade or business” would have to file a “zero” for “[gross income](#)” on a 1040 return.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_



1 5. Admit that a person who is a “[nonresident alien](#)” may NOT lawfully elect to declare themselves a “citizen” within the  
2 meaning of [8 U.S.C. §1401](#), because they were not born in the “continental United States”.

3 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

4  
5 CLARIFICATION:\_\_\_\_\_

6 6. Admit that a person born in a state of the Union on land not territory of or ceded to the federal government is not a  
7 “citizen”, but a “national” under federal law, as described by [8 U.S.C. §1101](#)(a)(21).

8 [Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen](#), Form #05.006  
9 <http://sedm.org/Forms/FormIndex.htm>

10  
11 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

12  
13 CLARIFICATION:\_\_\_\_\_

14 7. Admit that 26 U.S.C. §6041 is the authority for filing Information Returns under the Internal Revenue Code, such as  
15 the IRS Forms W-2 and 1099:

16 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
17 [§ 6041. Information at source](#)

18 (a) Payments of \$600 or more

19 All persons engaged in a trade or business and making payment in the course of such trade or business to  
20 another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or

21 other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044  
22 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is  
23 required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year,  
24 or, in the case of such payments made by the United States, the officers or employees of the United States having  
25 information as to such payments and required to make returns in regard thereto by the regulations hereinafter  
26 provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form  
27 and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains,  
28 profits, and income, and the name and address of the recipient of such payment.

29 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

30  
31 CLARIFICATION:\_\_\_\_\_

32 8. Admit that those who have no “trade or business” earnings under [26 U.S.C. §6041](#) above cannot lawfully have an  
33 Information Return filed against them.

34 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

35  
36 CLARIFICATION:\_\_\_\_\_

37 9. Admit that the “[United States](#)” is defined as a federal corporation in [28 U.S.C. §3002](#)(15)(A).

38 [United States Code](#)  
39 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)  
40 [PART VI - PARTICULAR PROCEEDINGS](#)  
41 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)  
42 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)  
43 [Sec. 3002. Definitions](#)

44 (15) “[United States](#)” means -

45 (A) a Federal corporation;

46 (B) an agency, department, commission, board, or other entity of the United States; or

47 (C) an instrumentality of the United States.

48

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. Admit that a person holding a “public office” in the United States Government is an “officer of a corporation”

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

11. Admit that officers of federal corporations and partnerships are the only proper subject of penalties under [26 U.S.C. §6671\(b\)](#)

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671  
[§6671. Rules for application of assessable penalties](#)

(b) Person defined

*The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

12. Admit that officers of federal corporations and partnerships are the only proper subject of the criminal provisions of the Internal Revenue Code under [26 U.S.C. §7343](#).

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > [Sec. 7343](#).  
[Sec. 7343](#). - Definition of term "person"

*The term "person" as used in this chapter [[Chapter 75](#)] includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs*

[**NOTE**: This is the "person" for the purposes of some of the **miscellaneous penalties** under the Internal Revenue Code]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

13. Admit that indicating “income” on an IRS Form 1040 that is “effectively connected with a trade or business in the United States” or signing and submitting an IRS Form W-4 creates a presumption with the IRS that the submitter is an officer or instrumentality of a federal corporation called the “United States Government”.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 64](#) > [Subchapter D](#) > [PART II](#) > § 6331  
[§6331. Levy and distraint](#)

(a) Authority of Secretary

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

14. Admit that the presumption that one is an “officer of a federal corporation” is the basis for why the IRS believes that they can institute penalties against natural persons under the provisions of the Internal Revenue Code.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

15. Admit that only those with income “effectively connected with a trade or business” can claim deductions, apply a graduated rate of tax, or apply for earned income credit.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter B](#)  
*Part VI-Itemized deductions for Individuals and Corporations*  
[Sec. 162.](#) - Trade or business expenses

(a) *In general*

*There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any **trade or business**, including –*

*(1) a reasonable allowance for salaries or other compensation for [personal services](#) actually rendered;*

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 871](#)  
[§ 871. Tax on nonresident alien individuals](#)

(b) *Income connected with United States business—graduated rate of tax*

(1) *Imposition of tax*

*A nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section [1](#) or [55](#) on his taxable income which is effectively connected with the conduct of a trade or business within the United States.*

(2) *Determination of taxable income*

*In determining taxable income for purposes of paragraph (1), gross income includes only gross income which is effectively connected with the conduct of a trade or business within the United States.*

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter A > PART IV > Subpart C > § 32](#)  
[§32. Earned income](#)

(c) *Definitions and special rules*

*For purposes of this section—*

(1) *Eligible individual*

(E) *Limitation on eligibility of nonresident aliens*

*The term “eligible individual” shall not include any individual who is a nonresident [of the United States/District of Columbia] alien individual for any portion of the taxable year unless such individual is treated for such taxable year as a resident of the United States for purposes of this chapter by reason of an election under subsection (g) or (h) of section 6013.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

16. Admit that at least a “perceived” financial benefit or “privilege” is accepted by availing oneself of any of the above three types of tax reductions.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

17. Admit that those who are “nontaxpayers” and who do not have any income derived from a “trade or business in the United States” do not need any deductions, earned income credits, or graduated rate of tax to reduce their liability under the I.R.C. to zero, because their taxable income is already “zero”.

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

18. Admit that there is no legal requirement under federal law for financial institutions to prepare “Currency Transaction Reports” (CTRs) upon persons who are not in any way “effectively connected with a trade or business in the United States”.

[31 C.F.R. 103.30\(d\)\(2\) General](#)

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

*Title 31: Money and Finance: Treasury  
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)  
[Subpart B—Reports Required To Be Made](#)  
[§103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)*

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

YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

## 4 INTERROGATORIES

If any of your answers were deny within this questionnaire, please produce legally admissible evidence signed under penalty of perjury supporting your claim and explaining all of the contradictions your answer produces within all the remaining questions. Nothing can be truthful which contradicts either itself or the rest of the law. Your evidence in support:

1. May not come from a federal court, because:
  - 1.1. There is no federal common law within states of the Union. *Erie Railroad v. Tompkins*, 304 U.S. 64 (1938).
  - 1.2. The IRS says it is not obligated to change its position based on any court ruling below the U.S. Supreme Court. Therefore, I am not EITHER under the concept of equal protection and equal treatment. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8.
  - 1.3. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids federal courts from creating new “taxpayers” or declaring rights or status of parties in tax cases. You have to declare yourself a “taxpayer” before they can even hear a controversy under the “taxpayer” franchise codified in Internal Revenue Code Subtitle A.
2. May not come from that which is not positive law or “prima facie evidence”. Prima facie means presumption, and all presumptions that violate due process of law or constitutionally protected rights are not allowed. 1 U.S.C. §204 says

that the entire Internal Revenue Code is not positive law, and that it is prima facie evidence, meaning that it is one big statutory presumption:

*"It is apparent," this court said in the Bailey Case ( 219 U.S. 239, 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."*  
[Heiner v. Donnan, 285 U.S. 312 (1932)]

For much more on the above, please read and rebut the questions at the end of the following within 30 days or be found to conclusively agree and be subject to equitable estoppel:

1. Reasonable Belief About Income Tax Liability, Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>
2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>

## **5 CRIMINAL CONSEQUENCES OF FAILING TO DENY THE CONTENT OF THIS COMMUNICATION WITH SUPPORTING EVIDENCE**

A failure to deny the content of this correspondence with evidence signed under penalty of perjury constitutes a constructive admission that it is true per Federal Rule of Civil Procedure 8(b)(6). This section documents all the criminal consequences ensuing to the recipient of proceeding against the submitter in violation of the facts established herein.

1. Admit that the recipient of this document has no evidence in their possession that the person who submitted this document to them is a public officer within the U.S. and not state government.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

2. Admit that the ability to regulate or tax EXCLUSIVELY PRIVATE rights is repugnant to the constitution.

*"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876) ; United States v. Harris, 106 U.S. 629, 639 (1883) ; James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964) ; United States v. Guest, 383 U.S. 745 (1966) , their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997) ]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

3. Admit that the recipient of this correspondence has no evidence in their possession that the person who submitted this document to them is operating in anything OTHER than an EXCLUSIVELY PRIVATE capacity.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

4. Admit that the following crimes inevitably result from either TREATING a PRIVATE person as a PUBLIC OFFICER:

4.1. 18 U.S.C. §912: Impersonating a public officer. A statutory "Taxpayers" are public officers within the U.S. and not state government. See:



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>

- 4.2. 18 U.S.C. §201: Bribery of public officials and witnesses. All tax forms signed under penalty of perjury constitute testimony of a witness. If the witness is NOT a lawfully appointed or elected public officer and those tax forms result in compensation or "benefits" being paid to the witness, including tax refunds, then there is a bribery occurring. That bribery in essence is bribery to become or pretend to be a public officer outside of the only place such office can lawfully be occupied, which is 4 U.S.C. §72.
- 4.3. 18 U.S.C. §208: Acts affecting a personal financial interest. "Benefits" paid to "taxpayers" constitute "kickbacks" of monies paid to the government. Taxes used to pay them are upon the PUBLIC OFFICE occupied by the "taxpayer". Hence, there is no way that one can be a statutory "Taxpayer" and receive ANY PORTION of them monies paid in without being a criminal.
- 4.4. 18 U.S.C. §210: Offer to procure appointive public office. The withholding of any service to anyone who REFUSES to fill out a tax form identifying themselves as a "person", "individual", and "taxpayer" constitutes a penalty for NOT committing the crime of impersonating a public officer called a "taxpayer". Likewise, the giving of such service as a REWARD for impersonating a public officer called a "taxpayer" constitutes in essence an offer to procure an appointive public office, and the false tax form is the method of appointment.
- 4.5. 18 U.S.C. §1503: Influencing or injuring officer or juror generally. Those who punish people for refusing to perjur their testimony on a tax form, who threaten them with the denial of any service for a failure to fill out a tax form in a specific way, or who deny to them business opportunities, PRIVATE employment, or any other thing of value because constitute and yet who believe that the person upon whom they are acting is a statutory "taxpayer" and therefore public officer is tampering with a public officer to influence their decision.
- 4.6. 18 U.S.C. §1512: Tampering with a witness, victim, or informant. All tax forms signed under penalty of perjury constitute testimony of a witness. Those who punish people for refusing to perjur their testimony on a tax form, who threaten them with the denial of any service for a failure to fill out a tax form in a specific way, or who deny to them business opportunities, PRIVATE employment, or any other thing of value because constitute and yet who believe that the person upon whom they are acting is a statutory "taxpayer" and therefore public officer is tampering with a witness and informant.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

5. Admit that filing information returns, such as IRS Forms W-2, 1042-S, 1098, 1099, K-1, etc. against those not lawfully engaging in a public office called a "trade or business" as per 26 U.S.C. §6041(a) constitutes the criminal offense of filing of a knowingly false "return" per 26 U.S.C. §§7206, 7207.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. Admit that is it unlawful to exercise public offices outside the GEOGRAPHIC District of Columbia per 4 U.S.C. §72.

TITLE 4 > CHAPTER 3 > § 72  
§ 72. Public offices; at seat of Government

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

[<https://www.law.cornell.edu/uscode/text/4/72>]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

7. Admit that there is no provision of law anywhere in the internal revenue code which authorizes internal revenue districts OUTSIDE the District of Columbia or U.S. Territories, or INSIDE any constitutional state of the Union.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

8. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7601 limits the I.R.S. to enforcement ONLY within “internal revenue districts”.

26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects

(a) General rule

*The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects with respect to which any tax is imposed.*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

9. Admit that 26 U.S.C. §7621 authorizes the President of the United States to define the boundaries of all internal revenue districts and that the President delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

10. Admit that neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts outside of the statutory but not constitutional “United States”, which is then defined in 26 U.S.C. §7701(a)(9) and (a)(10), 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d) to mean ONLY the District of Columbia. This restriction is a result of the fact that the Constitution in Article 4, Section 3, Clause 2 only authorizes Congress to write rules and regulations for the territory and other property of the United States, and states of the Union are not “territory” of the United States:

*“Territories’ or ‘territory’ as including ‘state’ or ‘states.’ While the term ‘territories of the’ United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress “territory” does not include a foreign state.  
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

11. Admit that Congress cannot delegate to the President or the Secretary an authority within states of the Union that it does not have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

*“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)]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

1 CLARIFICATION: \_\_\_\_\_

- 2 12. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7602 limits  
3 the I.R.S. to enforcement ONLY within “internal revenue districts”.

4 [26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

5 (a) General rule

6 *The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department*  
7 *to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons*  
8 *therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and*  
9 *management of any objects with respect to which any tax is imposed.*

10 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

11 CLARIFICATION: \_\_\_\_\_

- 12  
13 13. Admit that kidnapping of a “person” is a crime in violation of 18 U.S.C. §1201.

14 [18 U.S.C. §1201 - Kidnapping](#)

15 (a)Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for ransom or reward or  
16 otherwise any person, except in the case of a minor by the parent thereof, when—

17 (1)the person is willfully transported in interstate or foreign commerce, regardless of whether the person was alive when  
18 transported across a State boundary, or the offender travels in interstate or foreign commerce or uses the mail or any means,  
19 facility, or instrumentality of interstate or foreign commerce in committing or in furtherance of the commission of the offense;

20 (2)any such act against the person is done within the special maritime and territorial jurisdiction of the United States;

21 (3)any such act against the person is done within the special aircraft jurisdiction of the United States as defined in section [46501](#)  
22 of title [49](#);

23 (4)the person is a foreign official, an internationally protected person, or an official guest as those terms are defined in section  
24 [1116\(b\)](#) of this title; or

25 (5)the person is among those officers and employees described in section [1114](#) of this title and any such act against the person is  
26 done while the person is engaged in, or on account of, the performance of official duties,

27 shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall  
28 be punished by death or life imprisonment.

- 29 14. Admit that all law is prima facie territorial.

30 “The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant  
31 to apply only within the territorial jurisdiction of the United States, [Blackmer v. United States, supra, at 437](#), is a  
32 valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that  
33 Congress is primarily concerned with domestic conditions.”  
34 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

35 “The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend  
36 into the territorial limits of the states, but have force only in the District of Columbia, and other places that are  
37 within the exclusive jurisdiction of the national government.”)  
38 [Caha v. U.S., 152 U.S. 211 (1894)]

39 “There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears  
40 [legislation] is meant to apply only within the territorial jurisdiction of the United States.”)  
41 [U.S. v. Spelar, 338 U.S. 217 at 222.]

42 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

43 CLARIFICATION: \_\_\_\_\_

1 15. Admit that treating someone AS IF they were physically located in a place that they are not, or treating them as a civil  
2 "person" in that place, has the practical effect of kidnapping either them or their legal civil identity.

3 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

4  
5 CLARIFICATION:\_\_\_\_\_

6 **6 AFFIRMATION**

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

12 Name (print):\_\_\_\_\_

13 Signature:\_\_\_\_\_

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

15 Witness name (print):\_\_\_\_\_

16 Witness Signature:\_\_\_\_\_

17 Witness Date:\_\_\_\_\_