1. Why Must We Use It?

The following articles establish that all "taxpayers" are public offices in the U.S. government and that the "public office" is a straw man who is the "individual" and the "person" who is the only proper subject of nearly all government legislation.

1. Why Your Government is Either a Thief or You are a "Public officer" for Income Tax Purposes, Form #05.008 - proves that all "taxpayers" are public officers in the government

2. Proof that There is a "Straw Man", Form #05.042 - proves that the government created a real "straw man" and that this straw man is a public office in the government

3. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 - proves that nearly all law is law for government and that the "person" described in most government statutes is actually a public officer in the government

The following memorandum of law also proves with court admissible evidence that the crime of identity theft and impersonating a public officer results from you acting as a public officer or the government treating you as one if you were not in fact and in deed LAWFULLY appointed or elected into public office.

Government Identity Theft, Form #05.046

A "public officer" within the government is a trustee and fiduciary of the public who works for the "public trust" and federal corporation called the "United States".

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

[63C Am.Jur.2d, Public Officers and Employees, §247]

W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a... great corporation... ordained and established by the American people") (quoting United States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851) (United States is "a corporation"); Ngiraingas v. Sanchez, 495 U.S. 182 (1990)"
IRS form 56, Notice Concerning Fiduciary Relationship, is used to notify the Internal Revenue Service and state taxing authorities of either the initiation or termination of a fiduciary relationship between you and an artificial entity, such as a business, trust, corporation, or partnership. Such relationships are documented in 26 U.S.C. §6903: Notice Of Fiduciary Relationships. A fiduciary relationship is defined as follows:

**Fiduciary or confidential relation.** A very broad term embracing both technical and fiduciary relations and those informal relations which exist wherever one person trusts in or relies upon another. One founded on trust or confidence reposed by one person in the integrity and fidelity of another. Such relationship arises whenever confidence is reposed on one side, and domination and influence result on the other; the relation can be legal, social, domestic, or merely personal. Heilman’s Estate, Matter of, 37 Ill.App.3d 390, 345 N.E.2d 536, 540.

A relation subsisting between two persons in regard to a business, contract, or piece of property, or in regard to the general business or estate of one of them, of such a character that each must repose trust and confidence in the other and must exercise a corresponding degree of fairness and good faith. Out of such a relation, the law raises the rule that neither party may exert influence or pressure upon the other, take selfish advantage of his trust, or deal with the subject-matter of the trust in such a way as to benefit himself or prejudice the other except in the exercise of the utmost good faith and with the full knowledge and consent of that other; business shrewdness, hard bargaining, and astuteness to take advantage of the forgetfulness or negligence of another being totally prohibited as between persons standing in such a relation to each other. Examples of fiduciary relations are those existing between attorney and client, guardian and ward, principal and agent, executor and heir, trustee and cestui que trust, landlord and tenant, etc.


IRS frequently "presumes" the existence of fiduciary relationships on your part, and especially in the following cases. All such presumptions are usually FALSE, a violation of due process, and a tort in the case of a person domiciled in a state of the Union:

1. If you file a 1040 long form and deduct business expenses on your tax return using the Schedule C, they will assume you are a business and change your status within the Integrated Document Retrieval System (IDRS) to being that of a fiduciary for a business.
2. If you file a form 1040 and claim "taxable income", IRS will assume that you are an "alien" with income effectively connected with a "trade or business", which means that you hold a "public office" as required under 26 C.F.R. 1.1-1(a)(2)(ii) and 26 U.S.C.§7701(a)(26). "Public officers" are fiduciaries for the public and for the public monies they receive from the federal agency they work for.
3. If you file a form 941, IRS will assume that you are either a federal "employer" (a federal agency) or a fiduciary for such an federal agency.
4. If you file a form 1120, IRS will assume that you are either a "corporation" or a fiduciary for a federal (not state) corporation.
5. If you fill out a form W-4 and mark "Exempt" and submit it to your private employer, the private employer then sends it in to the IRS and the IRS then makes the assumption that you are a federal "employee", which means a privileged "public officer" of the United States government who is effectively connected with a "trade or business" (which is a public office) and is acting as a fiduciary for public funds (your pay, which comes from a federal agency called an "employer").
6. If you are a private business and you submit an IRS form W-9 to get an "Employer Identification Number" (EIN), then the IRS will assume that you are a federal agency or acting as a fiduciary for a federal agency, and that the agency is an "resident alien" and a "U.S. person", as required under 26 C.F.R.§301.6109-1(d)(3) and Part III of the Form W-9.
7. If the IRS wants to create a bogus liability they know they have no authority to collect, they will assign you the status of being the executor over the estate of a dead person, and then send you a CP504 notice listing the type of tax as "1040 tax", which is a tax on the estate of a dead person's farm equipment imposed on the executor and for which a liability statute DOES exist. Click here for details on this scam.
8. If you file Social Security form SS-5, you are presumed to be a federal "employee" and become a Trustee for the Social Security Administration. See:

Resignation of Compelled Social Security Trustee, Form #06.002

The existence of these fiduciary relationships is completely invisible to the filers in most cases, unless they attempt to get a copy of their Individual Master File (IMF) as an individual or their Business Master File (BMF) as a corporation, partnership, or trust. The codes in these files will often tell them what kind of entity the IRS thinks they are. If you would like to learn more about this, please look at the Master File Decoder for details.

The most prevalent type of fiduciary relationship for natural persons who have not submitted the Form 56 before is the relationship IRS establishes to our "all caps straw man". That is, when we file our first 1040 form, the IRS will create a tax module for that tax year and enter our entity information in all caps. For instance, if our name is "John Q. Doe", then they will enter the name as "JOHN Q. DOE" and associate it with the identifying number appearing on the return. From that point on:

1. The IRS will PRESUME that you are a "taxpayer". Their Mission Statement in IRM 1.1.1.1 says they can ONLY help "taxpayers". They won't even talk to you if you are a "nontaxpayer" not engaged in the "trade or business" franchise. They also don't have any forms for "nontaxpayers", so if you use one of THEIR forms rather than invent your own NONTAXPAYER forms or modify the STANDARD forms,

https://sedm.org/Forms/04-Tax-2/Withholding/Form56/AboutIRSForm56.htm[10/8/2017 9:54:08 AM]
you create a presumption that you are a "taxpayer". For details on this SCAM, see:

Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013.

2. That name will be associated with a "taxpayer" because the return indicates a nonzero liability. You have to stop filing for three successive years pursuant to the IRS Restructuring and Reform Act, Section 3707, 112 Stat. 778 (OFFSITE LINK) in order to become a "nonfiler" within their system and get off their radar screen.

3. The party liable on the return is identified with a person engaged in an excise taxable activity called a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Therefore, the "taxpayer" is a federal "public officer", instrumentality, or "employee" subject to the jurisdiction of the Internal Revenue Code, who is classified as a "Trustee" and "fiduciary" as identified in 26 U.S.C. §6903. See:

Resignation of Compelled Social Security Trustee, Form #06.002

4. The number assigned to the entity will be "presumed" to be a "Taxpayer Identification Number" (TIN). 26 C.F.R. §301.6109-1(b) says that Taxpayer Identification Numbers can only be assigned to "U.S. persons" domiciled on federal territory and therefore a "citizen" or "resident" and who is engaged in federal franchises. Therefore, if an SSN is used in place of a TIN, then whoever it is that performed substitution is presuming that you are domiciled on federal territory and engaging in federal franchises such as the "trade or business" franchise. If you are not domiciled on federal territory and not engaged in a public office in the government, which is the case for the vast majority of Americans, this presumption is absolutely FALSE and you have effectively made an election to surrender all the protections of citizenship and suffer under the disabilities of "alienage" at least as far as taxes go.

5. The legal person associated with the return shall be "presumed" to be a "resident" (alien) domiciled within the federal United States (federal zone). Otherwise, they would have filed the 1040NR, indicating that they are not a "resident", which is an "alien" as shown in 26 U.S.C. §7701(b)(1)(A). IRS form 1040 is only for use by resident aliens with a domicile in the District of Columbia.

6. The entity associated with the TIN will be presumed to be either a fiduciary for a business (if business deductions were taken on the Schedule C) or for an "alien" who has income "effectively connected with a trade or business" within the federal United States as required by 26 C.F.R. §1.1-1(a)(2)(ii).

If you do not frequently and continually rebut the above false government presumptions about the existence of these "invisible fiduciary relationships", then your rights will be prejudiced and the government will mercilessly harass you, even if you never explicitly consented, to collect what they think are lawful "taxes" on the earnings of the artificial entities they think you are acting on behalf of, even if you are not in fact acting as a fiduciary for these entities and never even knew that you were. This article will show you how to prepare an IRS form 56 so that you can effectively terminate the existence of any and all fiduciary relationships that IRS might believe exist. It is very important to do this because once these fiduciary relationships are established, they are presumed to be in effect permanently and indefinitely unless and until they are explicitly revoked as shown in 26 C.F.R. §301.6903-1(b):

Title 26: Internal Revenue
PART 301—PROCEDURE AND ADMINISTRATION
Transferees and Fiduciaries
§ 301.6903-1 Notice of fiduciary relationship.

(b) Manner of notice—

(1) Notices filed before April 24, 2002. This paragraph (b)(1) applies to notices filed before April 24, 2002. The notice shall be signed by the fiduciary, and shall be filed with the Internal Revenue Service office where the return of the person for whom the fiduciary is acting is required to be filed. The notice must state the name and address of the person for whom the fiduciary is acting, and the nature of the liability of such person; that is, whether it is a liability for tax, and, if so, the type of tax, the year or years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under section 3467 of the Revised Statutes, as amended (31 U.S.C. 192) in respect of the payment of any tax from the estate of the taxpayer. Satisfactory evidence of the authority of the fiduciary to act for any other person in a fiduciary capacity must be filed with and made a part of the notice. If the fiduciary capacity exists by order of court, a certified copy of the order may be regarded as satisfactory evidence. When the fiduciary capacity has terminated, the fiduciary, in order to be relieved of any further duty or liability as such, must file with the Internal Revenue Service office with whom the notice of fiduciary relationship was filed written notice that the fiduciary capacity has terminated as to him, accompanied by satisfactory evidence of the termination of the fiduciary capacity. The notice of termination should state the name and address of the person, if any, who has been substituted as fiduciary. Any written notice disclosing a fiduciary relationship which has been filed with the Commissioner under the Internal Revenue Code of 1939 or any prior revenue law shall be considered as sufficient notice within the meaning of section 6903. Any satisfactory evidence of the authority of the fiduciary to act for another person already filed with the Commissioner or district director need not be resubmitted.

(2) Notices filed on or after April 24, 2002. This paragraph (b)(2) applies to notices filed on or after April 24, 2002. The notice shall be signed by the fiduciary, and shall be filed with the Internal Revenue Service Center where the
About IRS Form 56

return of the person for whom the fiduciary is acting is required to be filed. The notice must state the name and address of the person for whom the fiduciary is acting, and the nature of the liability of such person; that is, whether it is a liability for tax, and if so, the type of tax, the year or years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under 31 U.S.C. 3713(b), in respect of the payment of any tax from the estate of the taxpayer. The fiduciary must retain satisfactory evidence of his or her authority to act for any other person in a fiduciary capacity as long as the evidence may become material in the administration of any internal revenue law.

2. How to Use It

Whenever we complete government forms, the first thing to remember is that even the Standard government forms usually contain false presumptions or statements that will prejudice one's rights and which typically would slip by unnoticed by the general public. This is especially true of the "words of art" used on the form and the perjury statement at the end of the government form. Therefore, it is usually unwise to use the government's Standard forms, and to instead use a modified or what we call an "Amended" form. Amended forms are the only kinds of forms we recommend and the Family Guardian Website contains a catalog of both the original government forms and the Amended versions below:

http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm

Whenever possible, you must use the Amended forms or else you will suffer having your rights unjustly prejudiced by the government. All of the SEDM response letters which include government forms as exhibits or attachments include blank Amended, and not Standard, government forms, and you should not substitute the Standard government form unless compelled to do so. Click here to see a list of the changes made to the Standard forms to make them into the Amended forms if you are curious.

All the above preliminaries now aside, we can get to work showing you how to fill out the IRS 56 to attach to your IRS or state response letter. Below is a link to both the Standard and Amended IRS form 56, so you can compare and see the differences for yourself. The forms listed are electronically fillable with the free Acrobat Reader so that you can customize them to your own needs:

- Standard IRS form 56
- Amended IRS form 56

We suggest the following approach to completing the form in order to terminate all relationship to the public officer straw man:

1. Ensure that you use the AMENDED rather than STANDARD form to avoid false presumptions about your status.
2. Part I
   - Enter the all caps straw man name followed by "(public office)" for "Name of person for whom you are acting"
   - Leave the default values for the address of the straw man. This is the address of the IRS headquarters, which is the domicile of the "res" or "res-ident" (alien) who is the subject of I.R.C. Subtitle A "trade or business" franchise.
   - The Taxpayer Identification Number goes under "Identifying Number".
   - Put Your proper lower case Christian name goes in Part I of the form under "Unlawfully appointed fiduciary's name".
3. Part II, block d should be checked and in the space provided, put:
   - "If not attached to Resignation of Compelled Social Security Trustee, put "Never lawfully occupied an elected or appointed public office under 5 U.S.C. or 26 U.S.C."
   - "If attached to Resignation of Compelled Social Security Trustee, put "Resignation as Compelled Social Security Trustee (see attached)."
4. Part III:
   - In block 2 put "All"
   - In block 3 put "All"
   - In block 4 put "All"
   - DO NOT check block 5.
5. Part IV:
   - Check block 7 entitled "Check this box if you are revoking or terminating. . ." under "Identifying Number".
   - Check block "c" checked and after it put "Never lawfully appointed or elected to a public office. . . It is a crime to claim I do pursuant to 18 USC 912."
   - Under block 9, put "No assignees or trustees identified to occupy the unlawful public office."
6. Part VI:
   - Sign
   - Under "title" put "Human being never lawfully a fiduciary"
Be sure to remember the following requirements for the IRS Form 56:

1. The form 56 can and should be used to abandon any relationship to the all capital straw man and the associated number.
2. It’s best to complete the form 56 once, and keep it on file and use the same form to attach to the response for every IRS notice you receive.
3. The date on the form should be the date of your birth, so that all time periods are covered retroactively to the first date a "return" was first filed against the straw man.
4. The form 56 should be sent to the place that you would normally file a return based on your current, not past filing status. For "residents" (aliens) of the federal zone, this would be the local district office. For "nonresident aliens", this would be the International Branch of the IRS in Philadelphia, Pennsylvania. All persons using this website are "nonresident aliens" and so the form should only be sent to Philadelphia and NOT a local district office. If you are a "nonresident alien" and you make a mistake by sending it to the local district office, then you will create a false presumption on the part of the IRS that you are an alien living in the federal areas within the outer limits of the district your state falls in.

Some states have their own substitutes for the IRS Form 56. These substitutes must be used when you are filing state income taxes, but accomplish the same affect as the IRS form 56. If your state does not have a form 56 substitute form and you are corresponding with a state revenue agency, then its best to use the modified IRS form 56. If you would like more information about the tax laws of a specific state, see the link below:

- State Income Taxes (OFFSITE LINK)
- State Tax Forms

3. Examples

Below is an example to help show you how to fill out the IRS form 56:

- Example IRS Form 56

4. Saving and reusing completed forms

The form 56 is frequently used when corresponding with the IRS and state taxing authorities as a way to remind the government that we are a natural person not acting on behalf of any taxable entity, such as a Social Security Trustee managing the Social Security Trust for the Social Security Administration. Once you have completed the form, it is best to keep the original in a safe place and reuse it by photocopying it and attaching it to correspondence. This will save you lots of work and time. We scan in ours and make it into an Adobe Acrobat PDF and just reprint it whenever we need it.

5. Further reading and research

If you would like to learn more about the duties of fiduciaries, below are some additional references:

- Avoiding Government Franchises and Licenses-Liberty University, Section 4-shows how to avoid nearly all government franchises
- Government Identity Theft, Form #05.046-proves with court admissible evidence that the crime of identity theft and impersonating a public officer results from you acting as a public officer or the government treating you as one if you were not in fact and in deed LAWFULLY appointed or elected into public office.
- Why Your Government is Either a Thief or You are a "Public officer" for Income Tax Purposes, Form #05.008-proves that all "taxpayers" are public officers in the government
- Why There is a "Straw Man", Form #05.042-proves that the government created a real "straw man" and that this straw man is a public office in the government
- Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037-proves that nearly all law is law for government and that the "person" described in most government statutes is actually a public officer in the government
- Resignation of Compelled Social Security Trustee, Form #06.002-shows how everyone who receives Social Security is a federal Trustee, fiduciary, employee, and therefore "taxpayer". Also shows how to quit the system
- Why Your Government is Either a Thief or You are a "Public officer" for Income Tax Purposes, Form #05.008-proves that all "taxpayers" are public officers in the government
- Proof that There is a "Straw Man", Form #05.042-proves that the government created a real "straw man" and that this straw man is a public office in the government
- Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 - proves that nearly all law is law for government and that the "person" described in most government statutes is actually a public officer in the government.
- IRS Form 56 Instructions and Notes (OFFSITE LINK) - excellent. By Antishyster News Magazine.
- Affidavit of Corporate Denial, Form #02.004 - emphasizes that you aren't a "public officer" or "employee" of a corporation or the corporate government "United States".
- Trusts: Invisible Snares (OFFSITE LINK) - by Antishyster News Magazine.
- My Evil Twin (OFFSITE LINK) - by Antishyster News Magazine.
- Government Instituted Slavery Using Franchises, Form #05.030 - excellent. Shows how franchises work and how signing up for franchises creates the "straw man" who is a fiduciary over government property.
- You're Not a STATUTORY "citizen" under the Internal Revenue Code (OFFSITE LINK)
- You're Not a STATUTORY "resident" under the Internal Revenue Code (OFFSITE LINK)
- How the IRS traps into liability by making you a fiduciary for a dead "straw man" (OFFSITE LINK) - Sovereignty Forms and Instructions, Instruction 0.6 26 U.S.C. §6012(b) requires fiduciaries to file returns.
- 26 U.S.C. §6903 (OFFSITE LINK) - Requires that notice be given to the Secretary upon establishment or termination of any fiduciary relation
- 26 U.S.C. §§6901 to 6905 (OFFSITE LINK) - establish the obligations of "fiduciaries" and "transferees"
- Legal citations on "fiduciary duty" (OFFSITE LINK)
- Memorandum of Law on The Name (OFFSITE LINK)

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