PAYROLL WITHHOLDING FORM-SHORT

FORM INSTRUCTIONS

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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/m she either won’t get the job or can’t keep the job he/she already has. 42 U.S.C. §406 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 laws of states, 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 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 unemployed.

9. Employee does not want to withhold income taxes from his pay. 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 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 laws of states, and insists on “assuming” that employee is a federal citizen under 8 U.S.C. §1401, even though employee knows this isn’t true.

10. Employee therefore has to commit involuntary perjury using a W-4 form n 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 that of the W-8BEN, because he/she is a “nonresident alien”. Employer insists that employee disclose or provide a number for use in tax withholding and that if he doesn’t, then he/m she either won’t get the job or can’t keep the job he/she already has. 42 U.S.C. §406 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.

11. 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/m she either won’t get the job or can’t keep the job he/she already has. 42 U.S.C. §406 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.

12. 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/m she either won’t get the job or can’t keep the job he/she already has. 42 U.S.C. §406 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.
| Employee signature: ____________________________ | Date: ______________ |
| Employee name: ______________________________ | Employee position: __________________ |
| Employer name: ______________________________ |

This page contains fields for the employee to sign and date, along with spaces to fill in their name, position, and employer's name. It appears to be part of a payroll withholding form. The form is structured to be filled out by the employee, indicating their agreement with the terms and conditions outlined on the preceding pages.