

# WITHHOLDING AGENT QUESTIONNAIRE FORM INSTRUCTIONS

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

- 1.1. Members opening bank accounts as non-resident non-persons not engaged in a “trade or business” may become the target of resistance by ignorant bank clerks or even bank presidents who make unwarranted presumptions because they refuse to read the law for themselves. Among the resistance they may encounter:
  - 1.1.1. If they write an address within a constitutional state of the Union in block 5, they will may falsely be told by the presumptuous bank clerk that the address is within the “United States” and that they can’t accept the form.
  - 1.1.2. If they claim non-resident non-person status, sometimes they will be told that they need a “foreign passport” from another country, even though a passport issued to a non-citizen national domiciled in a constitutional state of the Union is legislatively “foreign” for the purposes of federal jurisdiction.
- 1.2. Educational materials are needed to demonstrate to ignorant and presumptuous bank personnel to show them what the law says and that you are entirely justified as a human being and not a statutory “person” domiciled in a constitutional state of the Union in not only claiming non-resident non-person status, but also in providing an address in a Constitutional state of the Union as a “foreign address”. This form is intended for the following purposes:
  - 1.2.1. To educate bank personnel about what the law says.
  - 1.2.2. To prove to them with evidence that you are entirely correct and acting lawfully in what you are doing.
  - 1.2.3. To establish on the administrative record facts that are beyond dispute by both parties and therefore place the bank in the position of knowingly violating the law if the resist you.

## 2. **PREPARATION INSTRUCTIONS:**

- 2.1. If you haven’t already, read our article below, so that you will know how to assemble court admissible evidence of the bank or financial institution or employer violations of law:

*Techniques for Building a Good Administrative Record*, Form #09.008  
<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.
- 2.2. Before you use this form, you may wish to read all the following so you are thoroughly versed in the law and can argue any point that an ignorant and law breaking bank clerk will throw at you about the W-8:
  - 2.2.1. *About IRS Form W-8BEN*, Form #04.202  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.2.2. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012-proves why you aren’t required to have or use an SSN.  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.2.3. *Non-Resident Non-Person Position*, Form #05.020. Thoroughly analyzes the non-resident non-person position.  
<http://sedm.org/Forms/FormIndex.htm>
- 2.3. If you submit a W-8 to open the bank account without an SSN/TIN, we recommend NOT using the form from the financial institution or employer, but rather the amended version from this site. It explains why you aren’t required to have an SSN, offers missing options in block 3, and places you outside the “United States” with a modified perjury statement.

*IRS Form W-8BEN Amended*, Form #04.215  
<http://sedm.org/Forms/FormIndex.htm>
- 2.4. If you serve this form via mail, we recommend using the following to generate legal evidence of what was sent and when it was sent so that you have a basis to litigate against the bank later.

*Certificate/Proof/Affidavit of Service*, Form #01.002  
<http://sedm.org/Forms/FormIndex.htm>
- 2.5. If the bank personnel answer yes to all the questions herein but still need to be educated about citizenship, we also recommend:

*W-8 Attachment: Citizenship*, Form #04.219  
<http://sedm.org/Forms/FormIndex.htm>
- 2.6. We also have a complete package of materials you can use with the Amended W-8 in letter or correspondence form complete with copious exhibits that will help educate the financial institution or employer:

*New Hire Paperwork Attachment*, Form #04.203

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

**3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *Non-Resident Non-Person Position*, Form #05.020. Section 11.2 talks about why the “Jurat”/Perjury Statement at the end of most IRS forms needs to be modified and if it isn’t, you are committing perjury under penalty of perjury if you are domiciled in a state of the Union.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Amended IRS Form W-8BEN*, Form #04.215-use this form instead of the standard form on the IRS website. IRS authorizes you to make substitute W-8’s, and that is what this is.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *New Hire Paperwork Attachment*, Form #04.203-use this form with new jobs or new financial accounts if you are doing so by correspondence or if the institution asks for follow-up evidence.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *W-8 Attachment: Citizenship*, Form #04.219-use this simplified form for those recipients of the W-8 who have further questions about the relationship between citizenship and being a non-resident non-person.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101, Section 19.2 entitled “Modifications to Withholding Forms are Completely Legal”.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013-you aren’t a statutory “taxpayer”.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.7. *Federal Jurisdiction*, Form #05.018: Section 3 describes what happens if you don’t attach this form to standard government forms you submit, which is that you are falsely “presumed” to be a “taxpayer” and a “resident” of the federal zone.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.8. *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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1 "The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service  
2 examination."  
3 [President Ronald W. Reagan]

## 4 **1 PURPOSE/SCOPE**

5 Those attempting to open financial accounts or seek business relationships and who present a W-8 and indicate that they are  
6 a non-resident non-person not engaged in a "trade or business" are sometimes challenged in asserting such status if they are  
7 Americans with a passport, and especially if they provide an address in a state of the Union on block 5 of the IRS Form W-  
8 8BEN. This document proves, with evidence, that:

- 9 1. Submitter is a "non-resident non-person" as a person born in America and physically situated there at this time.
- 10 2. The "U.S. citizen" or "U.S. resident" referred to on IRS forms is a person with a domicile on federal territory not within  
11 any state, and these statuses have NOTHING to do with the nationality of the submitter.
- 12 3. Any address outside of federal territory is a foreign address, for the purposes of the Internal Revenue Code, Subtitle A.  
13 This includes an address in a constitutional but not statutory state of the Union.
- 14 4. Submitter is not engaged in a "trade or business" or any other taxable activity that might make him subject to the terms  
15 of the Internal Revenue Code.
- 16 5. Submitter is not a "citizen" or "resident" under the Internal Revenue Code
- 17 6. 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"  
18 are "public officers" who work for the government.
- 19 7. Submitter is a "nontaxpayer" who is not "liable" to pay any monies to either the state or federal government under the  
20 authority of Subtitle A of the Internal Revenue Code.
- 21 8. Submitter is not subject to the provisions of the Internal Revenue Code and "foreign" with respect to it.
- 22 9. The Internal Revenue Code qualifies as "legislation".
- 23 10. Federal government has no legislative jurisdiction within states of the Union.
- 24 11. States of the Union are legislatively but not constitutionally "foreign" with respect to federal legislative jurisdiction.
- 25 12. It is a crime for the submitter to claim any other status or use any other withholding or reporting form.
- 26 13. It is a crime to submit any kind of information return against the submitter, since such information returns are only  
27 authorized against those lawfully engaged in a "trade or business" per 26 U.S.C. §6041(a). A "trade or business" is  
28 defined as a public office in the U.S. government within 26 U.S.C. §7701(a)(26) and NOTHING may lawfully be added  
29 to the definition without violating due process of law and making the offending party a thief.

30 If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal](#)  
31 [Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 30 days constitutes an admission to each question. Pursuant to [26](#)  
32 [U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only  
33 sources of reasonable belief identified in the pamphlet below:

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

34 Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person  
35 against whom you are attempting to unlawfully enforce federal law.

36 This document consists of a series of factual statements supported by accompanying evidence. This form of inquiry is called  
37 an "admission" in the legal field. The person receiving this document must provide an "Admit" or "Deny" answer to each  
38 factual statement. The government, who is the moving party in this case, has the burden of proving the existence of  
39 jurisdiction and liability PRIOR to attempting any enforcement or collection actions against the submitter:

40 [TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)  
41 [PART I - THE AGENCIES GENERALLY](#)  
42 [CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)  
43 [SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)  
44 [Sec. 556. Hearings: presiding employees; powers and duties; burden of proof; evidence; record as basis of](#)  
45 [decision](#)

46 (d) *Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.*



1 Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the  
2 exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or  
3 order issued except on consideration of the whole record or those parts thereof cited by a party and supported  
4 by and in accordance with the reliable, probative, and substantial evidence. The agency may, to the extent  
5 consistent with the interests of justice and the policy of the underlying statutes administered by the agency,  
6 consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has  
7 knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present  
8 his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-  
9 examination as may be required for a full and true disclosure of the facts. In rule making or determining claims  
10 for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced  
11 thereby, adopt procedures for the submission of all or part of the evidence in written form.

12 The questions are structured in such a way that the only answer that is consistent with the evidence and context of each  
13 question is “Admit”. To answer “Deny” is to argue against the supporting evidence provided for each question. The answer  
14 provided to each admission must be consistent with all the factual evidence provided and if it is not, the responding party  
15 must explain in the “Clarification” area of their answer why the evidence provided in support of the question is incorrect or  
16 not trustworthy.

17 At the end of the admissions, the recipient who completes these questions should sign under penalty of perjury, as required  
18 by [26 U.S.C. §6065](#). Failure of the person completing the questions to sign the legal birth name under penalty of perjury  
19 shall constitute an “Admit” to every question.

20 If the recipient of these admissions is not authorized to answer them, then the submitter insists that:

- 21 1. They be provided to someone within the receiving organization who can respond to each question.
- 22 2. That a letter be sent to the person who sent them the questions providing contact information of the person who will be  
23 responding to the admissions.

24 Note that this document does not constitute:

- 25 1. An attempt to impede the lawful administration of either state or federal revenue law. Instead, it is an attempt to ensure  
26 that the government respects and observes all of the Constitutional and lawful limits upon their authority to collect  
27 revenues and thereby fulfills its only function to protect and defend the Constitutional rights of all Americans.

28 *"It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen*  
29 *to keep the government from falling into error."*  
30 [*American Communications Association v. Douds*, [339 U.S. 382](#), 442. (1950) ]

- 31 2. An “argument” about anything, but simply a restatement of what the law and the courts say about a particular subject.  
32 Consequently, it is absolutely pointless to accuse the submitter of being “frivolous”. To accuse the submitter of being  
33 frivolous would indirectly be an admission that the government is lying to the public, because all questions are backed  
34 by evidence derived directly from the government.
- 35 3. A request for legal advice. More than adequate evidence is provided in support of each admission to establish the answer  
36 to each question in a way that is completely consistent with prevailing law and judicial precedent.

37 Finally, if additional authorities are cited for a particular conclusion in response to each question, the person answering the  
38 questions must observe the same constraints as the IRS itself in regards to the authority of cases cited. The constraints it must  
39 operate under are as follows, from the Internal Revenue Manual off the IRS website:

40 *"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support*  
41 *a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over*  
42 *decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims*  
43 *Court, are binding on the Service only for the particular taxpayer and the years litigated.* Adverse decisions of  
44 lower courts do not require the Service to alter its position for other taxpayers."  
45 [[IRM 4.10.7.2.9.8](#) (05/14/99)  
46 <http://www.irs.gov/irm/part4/ch10s11.html>]

## 47 **2 INSTRUCTIONS TO RECIPIENT**

- 48 1. For each question, check either the “Admit” or “Deny” blocks.

- 1 2. Add additional explanation in the “Clarification” block at the end of the question. You are also encouraged to add  
2 additional amplifying exhibits and explanation to your answers, and reference the section number and question number  
3 in your answers.  
4 3. Any question left unanswered shall be deemed as “Admit” and constitute a default pursuant to Federal Rule of Civil  
5 Procedure 8(b)(6). To wit:

6 [III. PLEADINGS AND MOTIONS](#) > Rule 8.  
7 [Rule 8. General Rules of Pleading](#)

8 (b) Defenses; Admissions and Denials.

9 (6) Effect of Failing to Deny.

10 *An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is*  
11 *required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered*  
12 *denied or avoided.*

- 13 4. If the whole questionnaire is left unanswered, then the answer to all questions by the recipient shall be deemed to be  
14 “Admit” and constitute a default under Fed.Rule.Civ.Proc. 8(b)(6).  
15 5. Sign and date the end using blue original ink.  
16 6. Photocopy.  
17 7. Retain the copy for yourself and give the original to the requester.

### 18 **3 ADMISSIONS**

#### 19 **3.1 My status**

20 For additional information on the subjects covered in this section, please refer to:

[Your Exclusive Right to Declare or Establish Your Civil Status](#), Form #13.008  
<http://sedm.org/Forms/FormIndex.htm>

21

- 22 1. Admit that if not even a federal judge can declare one a “taxpayer”, then certainly no one else can either:

23 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether*  
24 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14).” (See Compl. at 2.) **This***  
25 ***Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions***  
26 ***brought under section 7428 of the Internal Revenue Code of 1986, a code section that is not at issue in the***  
27 ***instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)***  
28 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*  
29 *Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*  
30 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

31

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33

34 CLARIFICATION: \_\_\_\_\_

- 35 2. Admit that neither you nor a judge can do INDIRECTLY what they cannot do directly. Meaning, that if they cannot  
36 DECLARE one a “taxpayer”, then they also can’t do so indirectly by PRESUMING one is a “taxpayer”:  
37

38 *“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory*  
39 *presumption any more than it can be violated by direct enactment. The power to create presumptions is not a*  
40 *means of escape from constitutional restrictions.”*  
41 *[Bailey v. Alabama, 219 U.S. 219 (1911)]*  
42

1 **"It is almost unnecessary to say, that what the legislature cannot do directly, it cannot do indirectly. The stream**  
2 **can mount no higher than its source. The legislature cannot create corporations with illegal powers, nor grant**  
3 **unconstitutional powers to those already granted."**  
4 **[Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 WL 6638 (1863)]**  
5

6 **"Congress cannot do indirectly what the Constitution prohibits directly."**  
7 **[Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (1856)]**  
8

9  
10 **"In essence, the district court used attorney's fees in this case as an alternative to, or substitute for, punitive**  
11 **damages (which were not available). The district court cannot do indirectly what it is prohibited from doing**  
12 **directly."**  
13 **[Simpson v. Sheahan, 104 F.3d 998, C.A.7 (Ill.) (1997)]**  
14

15  
16 **"It is axiomatic that the government cannot do indirectly (i.e. through funding decisions) what it cannot do**  
17 **directly."**  
18 **[Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d 53, C.A.1 (Mass.) (1990)]**  
19

20  
21 **"Almost half a century ago, this Court made clear that the government "may not enact a regulation providing**  
22 **that no Republican ... shall be appointed to federal office." Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct.**  
23 **556, 569, 91 L.Ed. 754 (1947). What the \*78 First Amendment precludes the government\*\*2739 from**  
24 **commanding directly, it also precludes the government from accomplishing indirectly. See Perry, 408 U.S., at**  
25 **597, 92 S.Ct., at 2697 (citing Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d 1460 (1958));**  
26 **see supra, at 2735."**  
27 **[Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990)]**  
28

29 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

30 CLARIFICATION: \_\_\_\_\_  
31

32 3. Admit that the ONLY "individual" defined in the I.R.C. is a statutory "alien":

33 [26 CFR §1.1441-1](#) Requirement for the deduction and withholding of tax on payments to foreign persons.

34 (c ) Definitions

35 (3) Individual.

36 (i) Alien individual.

37 The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.  
38 1.1-1(c).

39 (ii) Nonresident alien individual.

40 The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual  
41 who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-  
42 7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of  
43 Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-  
44 1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as  
45 a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding  
46 under chapter 3 of the Code and the regulations thereunder  
47

48 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

49 CLARIFICATION: \_\_\_\_\_  
50

51 4. Admit that the above "individual" is the SAME "individual" mentioned in the upper left corner of the IRS Form 1040  
52 as "U.S. Individual".

53  
54 YOUR ANSWER: \_\_\_Admit \_\_\_Deny  
55

1 CLARIFICATION: \_\_\_\_\_

2 5. Admit that a “resident” within the I.R.C. at 26 U.S.C. §7701(b)(1)(A) is an alien with a domicile on federal territory  
3 not within any state of the Union.

4 26 U.S.C. §7701(b)(1)(A) Resident alien

5 (b) Definition of *resident alien* and nonresident alien

6 (1) In general

7 For purposes of this title (other than subtitle B) -

8 (A) *Resident alien*

9 *An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and*  
10 *only if) such individual meets the requirements of clause (i), (ii), or (iii):*

11 (i) *Lawfully admitted for permanent residence*

12 *Such individual is a lawful permanent resident of the United States at any time during such calendar year.*

13 (ii) *Substantial presence test*

14 *Such individual meets the substantial presence test of paragraph (3).*

15 (iii) *First year election*

16 *Such individual makes the election provided in paragraph (4).*

17 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

18 CLARIFICATION: \_\_\_\_\_

21 6. Admit that forcing a human being protected by the Constitution to become a “resident” against their will is a violation  
22 of the Thirteenth Amendment prohibition against involuntary servitude.

23 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,*  
24 *except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of*  
25 *bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for*  
26 *the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services*  
27 *[in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended*  
28 *primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican*  
29 *peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of*  
30 *the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or*  
31 *name.”*

32 *[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

33 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

34 CLARIFICATION: \_\_\_\_\_

37 7. Admit that you cannot be a “resident” of a place you are not domiciled within or have never been to and that it is  
38 FRAUD to declare oneself a “resident” of the “United States” if one has never physically lived there as an alien.

39 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

40 CLARIFICATION: \_\_\_\_\_

### 3.2 Which “United States”?

For additional information on the subjects covered in this section, please refer to:

An Investigation into the Meaning of the Term ‘United States’

DIRECT LINK: <http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>

- 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 \(1945\)\]](#)

**Table 1: Legal meanings of the term "United States"**

#	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 <u>several States</u> 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: \_\_\_\_\_

- 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.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#). [*Internal Revenue Code*]  
[Sec. 7701. - Definitions](#)

(a)(9) *United States*

1 The term "United States" when used in a geographical sense includes only the States and the District of  
2 Columbia.

3 (a)(10) State

4 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to  
5 carry out provisions of this title.

6  
7 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

- 10 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  
11 States\*\* identified by the U.S. Supreme Court in *Hooven and Allison v. Evatt* above.

12  
13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14  
15 CLARIFICATION: \_\_\_\_\_

- 16 4. Admit that there is no other definition of "United States" applying to subtitle A of the Internal Revenue Code which  
17 might modify or enlarge the definition of "United States" found above.

18  
19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20  
21 CLARIFICATION: \_\_\_\_\_

- 22 5. Admit the term "United States" as defined in the Internal Revenue Code Subtitle A to areas under exclusive federal  
23 jurisdiction and excludes areas under exclusive state legislative jurisdiction.

24 See: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

25  
26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27  
28 CLARIFICATION: \_\_\_\_\_

- 29 6. Admit that the rules of statutory construction state the following:

30 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*  
31 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles,*  
32 *170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or*  
33 *things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*  
34 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
35 *of a certain provision, other exceptions or effects are excluded."*  
36 *[Black's Law Dictionary, Sixth Edition, p. 581]*

37  
38 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

39  
40 CLARIFICATION: \_\_\_\_\_

- 41 7. Admit that the rules of statutory construction above apply to the interpretation of all statutes, including the Internal  
42 Revenue Code and all 50 titles of the U.S. Code.

43  
44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45  
46 CLARIFICATION: \_\_\_\_\_

- 47 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".

1 "It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the police  
2 powers of the States, even when it may do so, unless its purpose to effect that result is clearly manifested."  
3 [Reid v. Colorado, [187 U.S. 137](#), 148 (1902)]  
4

5 "The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation  
6 and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to  
7 matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is  
8 in conflict with the law of the State. See Savage v. Jones, [225 U.S. 501, 533](#)."  
9 [Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392-393](#) (1931)]  
10

11 "If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a  
12 federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation  
13 of intention to do so. The exercise of federal supremacy is not lightly to be presumed."  
14 [Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

15 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

16 CLARIFICATION: \_\_\_\_\_  
17

- 18 9. Admit that the term "[United States](#)" as used in the Constitution and "[United States](#)" and as used in [26 U.S.C.](#)  
19 [§7701](#)(a)(9) and (a)(10) refer to two mutually exclusive geographical areas.

20 "**Foreign Laws:** "The laws of a foreign country or sister state. In conflicts of law, the legal principles of  
21 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,  
22 and in that respect are called 'jus receptum'."  
23 [Black's Law Dictionary, Sixth Edition, p. 647]

24 "**Foreign States:** "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.  
25 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the  
26 action is brought; and hence, one state of the Union is foreign to another, in that sense."  
27 [Black's Law Dictionary, Sixth Edition, p. 648]

28 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

29 CLARIFICATION: \_\_\_\_\_  
30

- 31 1. Admit that all earnings originating within the "[United States](#)" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within  
32 the classification of a "trade or business" under [26 U.S.C. §864](#)(c)(3).

33 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864  
34 [§864. Definitions and special rules](#)

35 (c) Effectively connected income, etc.

36 (3) Other income from sources within United States

37 **All income, gain, or loss from sources within the United States (other than income, gain, or loss to which**  
38 **paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within**  
39 **the United States.**  
40

41 **Income Subject to Tax**

42 **Income from sources outside the United States that is not effectively connected with a trade or business in the**  
43 **United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even**  
44 **if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving**  
45 **it and before the end of the year.**  
46 [IRS Publication 519, Year 2000, p. 26]  
47

48 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

49 CLARIFICATION: \_\_\_\_\_  
50

1 2. Admit that the ONLY place where EVERYTHING is connected with a public office/”trade or business” in the U.S.  
2 government is the government itself, and hence, the term “United States” as used in the phrase “sources within the  
3 United States” within the I.R.C. Subtitle A can ONLY mean the GOVERNMENT of the United States and NOT any  
4 geographic place.

5 “*Loughborough v. Blake*, 5 Wheat. 317, 5 L. ed. 98, was an action of trespass or, as appears by the original  
6 record, *replevin*, brought in the circuit court for the District of Columbia to try the right of Congress to impose a  
7 direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress could  
8 act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature  
9 for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might  
10 be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could  
11 not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and  
12 excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the  
13 United States [described in the Constitution]. It was held that the grant of this power was a general one without  
14 limitation as to place, and consequently extended to all places over which the government extends; and that it  
15 extended to the District of Columbia as a constituent part of the United States.** The fact that art. 1, 2, declares  
16 that 'representatives and direct taxes shall be apportioned among the several states . . . according to their  
17 respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the  
18 country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which  
19 are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states,  
20 shall be apportioned to numbers.**' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the  
21 census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal  
22 share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is  
23 within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was  
24 further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when  
25 resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to  
26 all the states. They therefore may, without violence, be understood to give a rule when the territories shall be  
27 taxed, without imposing the necessity of taxing them.'"  
28 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

29  
30 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

31  
32 CLARIFICATION:\_\_\_\_\_

### 33 **3.3 Citizenship**

34 For additional information on the subjects covered in this section, please refer to:

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

35  
36 1. Admit that if “United States” in the phrase “sources within the United States” means the GOVERNMENT, and no  
37 geographic place, then the statutory terms “U.S. citizen” and “U.S. resident” can only be synonyms for the  
38 government and have nothing to do with the nationality of the “person”:

39 “A corporation is a citizen, *resident*, or inhabitant of the state or country by or under the laws of which it was  
40 created, and of that state or country only.”  
41 [*19 Corpus Juris Secundum, Corporations, §886*]

42  
43 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)  
44 [Sec. 7701. - Definitions](#)  
45 (a)(30) [United States person](#)

46  
47 The term “United States person” means -

- 48  
49 (A) a [citizen](#) or [resident](#) of the United States,  
50 (B) a domestic partnership,  
51 (C) a domestic [corporation](#),  
52 (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and  
53 (E) any trust if -  
54 (i) a court within the United States is able to exercise primary supervision over the administration of the trust,  
55 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. 310m 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

1 CLARIFICATION: \_\_\_\_\_

2 6. Admit that a passport is evidence of ALLEGIANCE rather than DOMICILE.

3 "No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether  
4 citizens or not, to the United States."  
5 [[22 U.S.C. §212](#)]

6  
7 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

10 7. Admit that the only status within Title 8 of the U.S. code connected EXCLUSIVELY and ONLY with "allegiance" is  
11 that of a "national".

12 8 U.S.C. §1101: Definitions

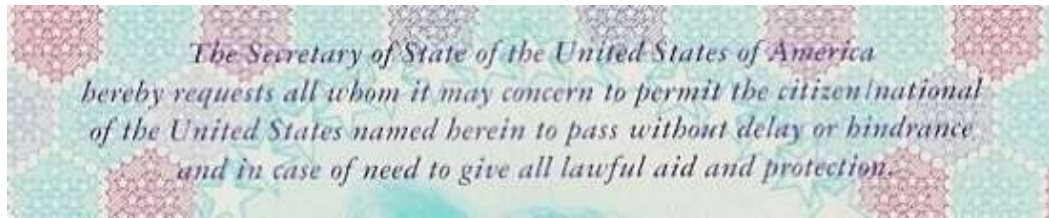
13 (a) As used in this chapter—

14 (21) The term "national" means a person owing permanent allegiance to a state.

15  
16 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

19 8. Admit that U.S.A. passport identifies TWO groups of people eligible to receive it: "citizen" OR "national":



20  
21 "citizen/national" = "citizen" OR "national"

22 "/" = "virgule"

23  
24 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

25  
26 CLARIFICATION: \_\_\_\_\_

27 9. Admit that one can be a "national" WITHOUT being a statutory "citizen" under 8 U.S.C. §1401:

28 "7 Foreign Affairs Manual Section 012(a)

29 a. U.S. Nationals Eligible for Consular Protection and Other Services:

30 ***Nationality is the principal relationship that connects an individual to a State. International law recognizes the***  
31 ***right of a State to afford diplomatic and consular protection to its nationals and to represent their interests.***  
32 ***Under U.S. law the term "national" is inclusive of citizens but "citizen" is not inclusive of nationals. All U.S.***  
33 ***citizens are U.S. nationals.*** Section 101(a)(22) INA (8 U.S.C. 1101(a)(22)) provides that the term "national of  
34 the United States" means (A) a citizen of the United States, or (B) a person who, though not a citizen of the United  
35 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>]

36  
37 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

38  
39 CLARIFICATION: \_\_\_\_\_

1 10. Admit that the only type of “residence” within the I.R.C. is one connected to aliens and that “citizens” cannot have a  
2 “residence” within the I.R.C. as statutorily defined:

3 *Title 26: Internal Revenue*  
4 *PART 1—INCOME TAXES*  
5 *nonresident alien individuals*  
6 *§ 1.871-2 Determining residence of alien individuals.*

7 (b) **Residence defined.**

8 *An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United*  
9 *States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to***  
10 ***the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is*  
11 *not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his*  
12 *stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be***  
13 ***promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be***  
14 ***necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,***  
15 ***he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the*  
16 *purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is*  
17 *limited to a definite period by the immigration laws is not a resident of the United States within the meaning of*  
18 *this section, in the absence of exceptional circumstances.*

19  
20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21 CLARIFICATION: \_\_\_\_\_  
22

23 11. Admit that the term “resident” as used in the I.R.C. Subtitle A means someone engaged in a “trade or business”, and  
24 has nothing to do with the nationality or physical location of the person.

25 [26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons. \(4-1-04\)](#)

26 *A domestic corporation is one organized or created in the United States, including only the States (and during*  
27 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*  
28 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*  
29 *domestic corporation is a resident corporation even though it does no business and owns no property in the*  
30 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in the***  
31 ***regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade***  
32 ***or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or*  
33 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*  
34 *partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a***  
35 ***partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its***  
36 ***members or by the place in which it was created or organized.***

37 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

38  
39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40 CLARIFICATION: \_\_\_\_\_  
41

42 12. Admit that a public officer lawfully exercising a public office within a federal corporation is treated as having an  
43 effective civil domicile in the place of incorporation of the corporation, which for the “United States” government  
44 corporation is the District of Columbia.

45 [IV. PARTIES > Rule 17.](#)  
46 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

47 (b) *Capacity to Sue or be Sued.*

48 **Capacity to sue or be sued is determined as follows:**

49 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**  
50 **(2) for a corporation [the “United States”, in this case, or its officers on official duty representing the**  
51 **corporation], by the law under which it was organized [laws of the District of Columbia]; and**  
52 **(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 CFR §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.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

1 2. Admit that those nonresident aliens who use a Taxpayer Identification Number but who do not lawfully occupy a  
2 public office in the U.S. Government are committing the crime of impersonating a public officer in violation of 18  
3 U.S.C. §912.

4 [TITLE 18](#) > [PART 1](#) > [CHAPTER 43](#) > § 912  
5 [§ 912. Officer or employee of the United States](#)

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

10 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

11 CLARIFICATION: \_\_\_\_\_  
12  
13

14 3. Admit that nonresident aliens not engaged in a “trade or business” are expressly exempted from the requiement to  
15 furnish a Taxpayer Identification Number.

16 *Title 31: Money and Finance: Treasury*  
17 [PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)  
18 [TRANSACTIONS](#)  
19 [Subpart C—Records Required To Be Maintained](#)  
20 [§ 103.34 Additional records to be made and retained by banks.](#)

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

23 [. . .]

24 *(x) non-resident aliens who are not engaged in a trade or business in the United States.*

25 *In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days*  
26 *following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best*  
27 *effort to secure and maintain the appropriate taxpayer identification number or application form therefor.*

28  
29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30 CLARIFICATION: \_\_\_\_\_  
31

### 32 **3.5 Federal jurisdiction**

33 For additional information on the subjects covered in this section, please refer to:

- 34 1. *Federal Jurisdiction*, Form #05.018  
35 <http://sedm.org/Forms/FormIndex.htm>  
36 2. *Tax Deposition Questions*, Form #03.016  
37 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>  
38

39 4. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S.  
40 Supreme Court.

41 *“It is no longer open to question that the general [federal] government, unlike the states. *Hammer v. Dagenhart,*  
42 *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*  
43 *the internal affairs of the states; and emphatically not with regard to legislation.*“  
44 [*Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)*]*

45  
46 *“But very different considerations apply to the internal commerce or domestic trade of the States. Over this*  
47 *commerce and trade Congress has no power of regulation [or taxation] nor any direct control. This power*  
48 *belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a*

1 *State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly*  
2 *granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive*  
3 *power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It*  
4 *is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,*  
5 *and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus*  
6 *limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*  
7 *subjects. Congress cannot authorize [e.g. LICENSE, with an SSN for instance] a trade or business [as defined*  
8 *in 26 U.S.C. §7701(a)(26)] within a State in order to tax it.*  
9 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

10  
11 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

12 CLARIFICATION: \_\_\_\_\_

- 14 5. Admit that Subtitle A of the Internal Revenue Code qualifies as “legislation” with respect to the above court ruling(s).

15 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

16 CLARIFICATION: \_\_\_\_\_

- 18 6. Admit that because the Subtitle A of the Internal Revenue Code qualifies as “legislation”, then its jurisdiction does not  
19 include areas internal to states of the Union, excepting possibly federal areas under the exclusive jurisdiction of the  
20 United States and coming under [Article 1](#), Section 8, Clause 17 of the Constitution.

21 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

22 CLARIFICATION: \_\_\_\_\_

- 24 7. Admit that the District of Columbia and the territories and possessions of the United States are *outside* of areas within  
25 the exclusive jurisdiction of states of the Union and *outside* the “[United States](#)” as used in the Constitution.

26 *“As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*  
27 *good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of*  
28 *judges for limited time, it must act independently of the Constitution upon territory which is not part of the*  
29 *United States within the meaning of the Constitution.”*  
30 *[O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]*

32 *“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under*  
33 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*  
34 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*  
35 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*  
36 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*  
37 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the*  
38 *sense of that instrument. The result of that examination is a conviction that the members of the American*  
39 *confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the*  
40 *signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6  
41 *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.*  
42 *596. The same rule was applied to citizens of territories in *New Orleans v. Winter, 1 Wheat. 91, 4 L. ed. 44, in**  
43 *which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither*  
44 *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*  
45 *L. ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L. ed. 867, it was*  
46 *held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the*  
47 *validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation*  
48 *of Congress.”*  
49 *[Downes v. Bidwell, 182 U.S. 244 (1901), emphasis added]**

50 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

51 CLARIFICATION: \_\_\_\_\_

- 53 8. Admit that the District of Columbia and territories and possessions of the United States are subject to the exclusive  
54 legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

1 [United States Constitution, Article I, Section 8, Clause 17](#)

2 *To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as*  
3 *may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the*  
4 *United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the*  
5 *State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful*  
6 *Buildings;--And*

7 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

- 10 9. Admit that IRS Form 1040 (not 1040NR, but 1040) is intended to be submitted only by those who are “citizens or  
11 residents” of the [“United States”](#).

12 *1040A 11327A Each*  
13 *U.S. Individual Income Tax Return*

14 *Annual income tax return filed by citizens and residents of the United States. There are separate instructions*  
15 *available for this item. The catalog number for the instructions is 12088U.*

16 *W:CAR:MP:FP:F:I Tax Form or Instructions*  
17 *[IRS Published Products Catalog, Document 7130, Year, 2003, p. F-15]*

- 18 10. Admit that those who do not maintain a [“domicile”](#) within the District of Columbia or the territories or possessions of  
19 the [United States](#) do not qualify as either “citizens” or “residents” of the [“United States”](#) as used above.

20 ***domicile.** A person's legal home. That place where a man has his true, fixed, and permanent home and principal*  
21 *establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super.*  
22 *310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's home are the*  
23 *requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he*  
24 *intends to return even though he may actually reside elsewhere. A person may have more than one residence but*  
25 *only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often*  
26 *controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of*  
27 *voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or*  
28 *place of residence of a person, as distinguished from his temporary and transient, though actual, place of*  
29 *residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as*  
30 *distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.*

31 *"Citizenship," "habitation," and "residence" are severally words which in particular cases may mean precisely*  
32 *the same as "domicile," while in other uses may have different meanings.*

33 *"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to*  
34 *make it a fixed and permanent home. Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d 840, 843.*

35 *For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. Hendry v. Masonite*  
36 *Corp., C.A.Miss., 455 F.2d 955.*  
37 *[Black's Law Dictionary, Sixth Edition, p. 485]*

38  
39 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

40  
41 CLARIFICATION: \_\_\_\_\_

- 42 11. Admit that under [4 U.S.C. §72](#), all those exercising a “public office” within the federal government *must* do so in the  
43 District of Columbia and NOT elsewhere.

44 [TITLE 4 > CHAPTER 3 > § 72](#)  
45 [§ 72. Public offices; at seat of Government](#)

46 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*  
47 *except as otherwise expressly provided by law.*

48 [\[http://www4.law.cornell.edu/uscode/html/uscode04/usc\\_sec\\_04\\_00000072----000-.html\]](http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html)

1 YOUR ANSWER (circle one): Admit/Deny

2 CLARIFICATION: \_\_\_\_\_

3 12. Admit that there is no provision of law extending “public offices” to any state of the Union as required by the above  
4 positive law statute.

5 YOUR ANSWER (circle one): Admit/Deny

6 CLARIFICATION: \_\_\_\_\_

7 13. Admit that [48 U.S.C. §1612](#)(a) extends the authority of the Secretary of the Treasury to enforce Title 26, Subchapter F  
8 to the Virgin Islands.

9 YOUR ANSWER (circle one): Admit/Deny

10 CLARIFICATION: \_\_\_\_\_

11 14. Admit that Congress has not “expressly” extended the authority of the Secretary of the Treasury to any one of the  
12 several states of the Union.

13 YOUR ANSWER (circle one): Admit/Deny

14 CLARIFICATION: \_\_\_\_\_

15 15. Admit that there is no statutory authority or [Treasury Order](#) which would “expressly” extend the authority of the  
16 Secretary outside the District of Columbia to the several Union states.

17 YOUR ANSWER (circle one): Admit/Deny

18 CLARIFICATION: \_\_\_\_\_

19 16. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to establish internal revenue districts.

20 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)  
21 [§ 7621. Internal revenue districts](#)

22 (a) *Establishment and alteration*

23 *The President shall establish convenient internal revenue districts for the purpose of administering the internal*  
24 *revenue laws. The President may from time to time alter such districts.*

25 (b) *Boundaries*

26 For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia, or  
27 may unite into one district two or more States.

28 YOUR ANSWER (circle one): Admit/Deny

29 CLARIFICATION: \_\_\_\_\_

30 17. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the  
31 Union.

32 *United States Constitution*  
33 *Article 4, Section 3, Clause 1*



1 *New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within*  
2 *the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of*  
3 *States, without the Consent of the Legislatures of the States concerned as well as of the Congress.*

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION: \_\_\_\_\_

6 18. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

7 YOUR ANSWER (circle one): Admit/Deny

8 CLARIFICATION: \_\_\_\_\_

9 19. 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  
10 any internal revenue district.

11 YOUR ANSWER (circle one): Admit/Deny

12 CLARIFICATION: \_\_\_\_\_

13 20. 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  
14 territory or possession of the United States and includes no part of any state of the Union:

15 [TITLE 4 > CHAPTER 4 > § 110](#)  
16 [§ 110. Same; definitions](#)

17 *As used in sections 105–109 of this title—*

18 *(d) The term “State” includes any Territory or possession of the United States.*

19 YOUR ANSWER (circle one): Admit/Deny

20 CLARIFICATION: \_\_\_\_\_

21 21. Admit that the states of the Union are not “territories” of the United States:

22 *Corpus Juris Secundum Legal Encyclopedia*  
23 *Territories*  
24 *"§1. Definitions, Nature, and Distinctions*

25 *"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal*  
26 *meaning under the political institutions of the United States, and does not necessarily include all the territorial*  
27 *possessions of the United States, but may include only the portions thereof which are organized and exercise*  
28 *governmental functions under act of congress."*

29 *"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions*  
30 *of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the*  
31 *United States exercises dominion, the word 'territory,' when used to designate a political organization, has a*  
32 *distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory'*  
33 *or 'territories' does not necessarily include only a portion or the portions thereof which are organized and*  
34 *exercise government functions under acts of congress. The term 'territories' has been defined to be political*  
35 *subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description*  
36 *of a definite area of land but of a political unit governing and being governed as such. The question whether a*  
37 *particular subdivision or entity is a territory is not determined by the particular form of government with which*  
38 *it is, more or less temporarily, invested.*

39 **"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of**  
40 **the' United States may, under certain circumstances, include the states of the Union, as**  
41 **used in the federal Constitution and in ordinary acts of congress "territory" does not**  
42 **include a foreign state.**

1 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,  
2 and not within the boundaries of any of the several states."  
3 [86 C.J.S. [Corpus, Juris, Secundum, Legal Encyclopedia], Territories, §1, Emphasis added]

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION: \_\_\_\_\_

6 22. Admit that pursuant to [Executive Order 10289](#), the President has delegated to the Secretary of the Treasury the  
7 authority to establish internal revenue districts.

8 YOUR ANSWER (circle one): Admit/Deny

9 CLARIFICATION: \_\_\_\_\_

10 23. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any  
11 state of the Union that is not federal territory or property.

12 YOUR ANSWER (circle one): Admit/Deny

13 CLARIFICATION: \_\_\_\_\_

14 24. Admit that the only existing internal revenue district is the District of Columbia.

15 YOUR ANSWER (circle one): Admit/Deny

16 CLARIFICATION: \_\_\_\_\_

17 25. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property  
18 is within internal revenue districts created by the President.

19 YOUR ANSWER (circle one): Admit/Deny

20 CLARIFICATION: \_\_\_\_\_

21 26. Admit that the term "State" as used in the Constitution includes states of the Union and excludes territories and  
22 possessions of the United States or the "State" mentioned in 4 U.S.C. §110(d) .

23 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under*  
24 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*  
25 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*  
26 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*  
27 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*  
28 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense*  
29 *of that instrument. **The result of that examination is a conviction that the members of the American confederacy***  
30 ***only are the states contemplated in the Constitution . . . and excludes from the term the signification attached***  
31 ***to it by writers on the law of nations.'** This case was followed in *Barney v. Baltimore, 6 Wall. 280, 18 L. ed.*  
32 *825, and quite recently in *Hooe v. Jamieson, 166 U.S. 395, 41 L. ed. 1049, 17 Sup. Ct. Rep. 596. The same**  
33 ***rule was applied to citizens of territories in *New Orleans v. Winter, 1 Wheat. 91, 4 L. ed. 44, in which an attempt****  
34 ***was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a***  
35 ***state in the sense in which that term is used in the Constitution.'** In *Scott v. Jones, 5 How. 343, 12 L. ed. 181,**  
36 *and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L. ed. 867, it was held that under**  
37 *the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state*  
38 *statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*  
39 *[Downes v. Bidwell, 182 U.S. 244 (1901)]**

40 YOUR ANSWER (circle one): Admit/Deny

41 CLARIFICATION: \_\_\_\_\_

1 27. Admit that the term “[State](#)” as defined in [4 U.S.C. §110](#)(d) refers to a territory or possession of the United States  
2 pursuant to the Buck Act.

3 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*  
4 *CHAPTER 4 - THE STATES*

5 *Sec. 110. Same; definitions*

6 *(d) The term "State" includes any [Territory](#) or possession of the United States.*

7 YOUR ANSWER (circle one): Admit/Deny

8 CLARIFICATION: \_\_\_\_\_

9 28. Admit that the term “[State](#)” as used [4 U.S.C. §110](#)(d) is the “State” upon which state income taxes are levied pursuant  
10 to the Buck Act, 4 U.S.C. §§105-113.

11 YOUR ANSWER (circle one): Admit/Deny

12 CLARIFICATION: \_\_\_\_\_

13 29. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject  
14 matters.

15 *Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*  
16 *The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the*  
17 *action is brought; and hence, one state of the Union is foreign to another, in that sense."*  
18 *[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 648]*

19 *Foreign Laws: "The laws of a foreign country or sister state."*  
20 *[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 647]*

21 *Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside*  
22 *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*  
23 *they reside.*  
24 *[Black's Law Dictionary, Sixth Edition, page 498]*

25 YOUR ANSWER (circle one): Admit/Deny

26 CLARIFICATION: \_\_\_\_\_

27 30. Admit that following are the only subject matters for which the states of the Union are “domestic” for the purposes of  
28 federal legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.  
29 a. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.  
30 b. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.  
31 c. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.  
32 d. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.  
33 e. Property, contracts, and franchises of the U.S. Government coming under [Article 4](#), Section 3, Clause 2 of the  
34 United States Constitution.  
35 f. Jurisdiction over aliens (foreign nationals who are NOT state nationals), which is a foreign relations issue  
36 reserved exclusively to the federal and not state government. See *Chae Chan Ping v. U.S.*, 130 U.S. 581 (1889).

37 YOUR ANSWER (circle one): Admit/Deny

38 CLARIFICATION: \_\_\_\_\_

39 31. Admit that what makes a human being a statutory “U.S. citizen” under [8 U.S.C. §1401](#) is a legal domicile on federal  
40 territory.

1 "The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special  
2 purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is  
3 styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation fixed in any  
4 place, with an intention of always staying there." **Such a person, says this author, becomes a member of the new  
5 society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens,  
6 but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of  
7 domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing  
8 there, either tacitly or by an express declaration.** Vatt. Law Nat. pp. 92, 93. **Grotius nowhere uses the word  
9 "domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their  
10 affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former  
11 he denominates "strangers," and the latter, "subjects."** The rule is thus laid down by Sir Robert Phillimore:

12 *There is a class of persons which cannot be, strictly speaking, included in either of these denominations of*  
13 *naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their*  
14 *native country, and have taken up a permanent abode in another. **These are domiciled inhabitants. They have***  
15 ***not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de***  
16 ***facto, though not de jure, citizens of the country of their [new chosen] domicile.***  
17 [*Fong Yue Ting v. United States, 149 U.S. 698 (1893)*]

18 YOUR ANSWER (circle one): Admit/Deny

19 CLARIFICATION: \_\_\_\_\_

- 20 32. Admit that there is no provision of currently enacted law, including "judge-made law" that "expressly extends" beyond  
21 the District of Columbia and the Virgin Islands: 1. Enforcement of the Internal Revenue Code by the IRS; 2. "Public  
22 offices" needed to conduct said enforcement.

23 YOUR ANSWER (circle one): Admit/Deny

24 CLARIFICATION: \_\_\_\_\_

- 25 33. Admit that because there is neither legislative authority to enforce the Internal Revenue Code in states of the Union,  
26 nor any Treasury order that establishes internal revenue districts within any state of the Union, that the states of the  
27 Union are "foreign" with respect to the jurisdiction of [Internal Revenue Code, Subtitle A](#).

28 YOUR ANSWER (circle one): Admit/Deny

29 CLARIFICATION: \_\_\_\_\_

- 30 34. Admit that according to the U.S. Supreme Court, the taxing powers of Congress do not extend into any state of the  
31 Union.

32 **"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247**  
33 **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**  
34 **internal affairs of the states; and emphatically not with regard to legislation."**  
35 [*Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)*]  
36

37 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*  
38 *concerning the relative rights of state and national governments are many; **but for a very long time this court***  
39 ***has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their***  
40 ***political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation*  
41 *upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."  
42 [*Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)*]*

43 YOUR ANSWER (circle one): Admit/Deny

44 CLARIFICATION: \_\_\_\_\_

### 3.6 Extraterritorial jurisdiction

1. Admit that civil laws of every government are confined to either the territory of the sovereign OR to those with a domicile on said territory and therefore protected by said government.

*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 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 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)]*

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that it is a maxim of law that debt and contract are of no particular place, and therefore can be enforced ANYWHERE.

*Debitum et contractus non sunt nullius loci.  
Debt and contract [franchise agreement, in this case] are of no particular place.*

*Locus contractus regit actum.  
The place of the contract [franchise agreement, in this case] governs the act.*

[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that an unalienable right is one that cannot be sold, bargained away, contracted away, or transferred by any commercial process.

*"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."  
[Black's Law Dictionary, Fourth Edition, p. 1693]*

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

4. Admit that an unalienable right cannot be "alienated" by those possessing it, even WITH their express consent, including consent to a government franchise.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

5. Admit that a franchise is a commercial process:

*FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.*

*A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege*

1 conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general.  
2 *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

3 **In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised**  
4 **without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations are  
5 franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist**  
6 **Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are  
7 franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property  
8 acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4 Am.Rep. 63.  
9 Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d 1019, 1020. **In a popular**  
10 **sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc. *Pierce v.***  
11 **Emery, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.**  
12 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

13  
14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

15  
16 CLARIFICATION: \_\_\_\_\_

17 6. Admit that all franchises are contracts:

18 As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon  
19 valuable considerations, for purposes of individual advantage as well as public benefit,<sup>1</sup> and thus a franchise  
20 partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is  
21 subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be  
22 granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising  
23 it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted,  
24 it becomes the property of the grantee, and is a private right, subject only to the governmental control growing  
25 out of its other nature as publici juris.<sup>2</sup>  
26 [Am.Jur.2d, Franchises, §4: Generally]

27  
28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29  
30 CLARIFICATION: \_\_\_\_\_

31 7. Admit that the Declaration of Independence identifies the rights of men and women protected by the U.S. Constitution  
32 as "unalienable":

33 "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator  
34 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure  
35 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,  
36 -"  
37 [Declaration of Independence]

38  
39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40  
41 CLARIFICATION: \_\_\_\_\_

42 8. Admit that the MAIN purpose of establishing civil government is to protect PRIVATE, UNALIENABLE rights.

43 "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator  
44 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--**That to secure**  
45 **these rights, Governments are instituted among Men, deriving their just powers from the consent of the**  
46 **governed.-**"  
47 [Declaration of Independence]

48  
49 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

50  

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<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.

1 CLARIFICATION: \_\_\_\_\_

2 9. Admit that a government that perverts the purpose of its creation by making a BUSINESS out of converting ANY or  
3 ALL PRIVATE, UNALIENABLE rights into public rights and/or franchises is no government at all, but a de facto  
4 government.

5 *"It must be conceded that there are rights in every free government beyond the control of the State [or a covetous  
6 jury or majority of electors]. A government which recognized no such rights, which held the lives, liberty and  
7 property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic  
8 depository of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you  
9 choose to call it so--but it is not the less a despotism."*  
10 [*Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)*]

11  
12 *"The king establishes the land by justice, But he who receives bribes [socialist handouts, government "benefits",  
13 or PLUNDER stolen from nontaxpayers] overthrows it."*  
14 [*Prov. 29:4, Bible, NKJV*]

15 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

16 CLARIFICATION: \_\_\_\_\_

17  
18  
19 10. Admit that the U.S. Congress is forbidden from establishing or enforcing any federal franchise within the borders of a  
20 constitutional state of the Union.

21 *"But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this  
22 commerce and trade Congress has **no power of regulation** [or taxation] **nor any direct control**. This power  
23 belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a  
24 State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly  
25 granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive  
26 power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It  
27 is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,  
28 and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus  
29 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing  
30 subjects. **Congress cannot authorize [e.g. License] a trade or  
31 business within a State in order to tax it.**"*  
32 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)*]

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34 CLARIFICATION: \_\_\_\_\_

35  
36  
37 **3.7 Withholding and Reporting**

38 For additional information on the subjects covered in this section, please refer to:

- 39 1. Income Tax Withholding and Reporting, Form #12.004: Short training course on income tax withholding and reporting.  
40 <http://sedm.org/Forms/FormIndex.htm>  
41 2. Federal and State Withholding Options for Private Employers, Form #09.001  
42 <http://sedm.org/Forms/FormIndex.htm>  
43 3. Federal Tax Withholding, Form #04.102: Terse summary of the content of item 2 above.  
44 <http://sedm.org/Forms/FormIndex.htm>  
45 4. Correcting Erroneous Information Returns, Form #04.001: How to correct false IRS Forms W-2, 1042s, 1098, and  
46 1099.  
47 <http://sedm.org/Forms/FormIndex.htm>

48  
49 11. Admit that IRS Form W-4 is identified as an "agreement" in the Treasury Regulations.

50 [26 CFR §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: \_\_\_\_\_

12. Admit that “private employers”, which are entities not engaged in a “public office”, are not required to enter into any kind of agreements:

IRM 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: \_\_\_\_\_

13. Admit that the term “wages” is defined in 26 U.S.C. §3401(a).

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

14. 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: \_\_\_\_\_

15. Admit that the IRS Form W-2 is called an “information return” by the IRS.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_



1 16. Admit that all information returns may only be filed in connection with a “trade or business” pursuant to [26 U.S.C.](#)  
2 [§6041](#)(a).

3 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
4 [§ 6041. Information at source](#)

5 (a) Payments of \$600 or more

6 **All persons engaged in a trade or business and making payment in the course of such trade or business to**  
7 **another person**, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or  
8 other fixed or determinable gains, profits, and income (other than payments to which section [6042 \(a\)\(1\)](#), [6044](#)  
9 [\(a\)\(1\)](#), [6047 \(e\)](#), [6049 \(a\)](#), or [6050N \(a\)](#) applies, and other than payments with respect to which a statement is  
10 required under the authority of section [6042 \(a\)\(2\)](#), [6044 \(a\)\(2\)](#), or [6045](#)), of \$600 or more in any taxable year,  
11 or, in the case of such payments made by the United States, the officers or employees of the United States having  
12 information as to such payments and required to make returns in regard thereto by the regulations hereinafter  
13 provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form  
14 and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains,  
15 profits, and income, and the name and address of the recipient of such payment.

16 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

17 CLARIFICATION: \_\_\_\_\_  
18  
19

20 17. Admit that all earnings reported on an IRS Form W-2 are “trade or business” earnings connected with a “public office”  
21 in the United States government.

22 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

23 CLARIFICATION: \_\_\_\_\_  
24  
25

26 18. Admit that information returns filed against a person who is not engaged in a “trade or business” or a “public office”  
27 are false and that those who submit them, if notified they are false, are engaged in criminal FRAUD if they submit said  
28 information returns to the government.

29 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

30 CLARIFICATION: \_\_\_\_\_  
31  
32

33 19. Admit that a biological person who does not work for the federal government as a “public officer” and who did not  
34 voluntarily sign and submit an IRS Form W-4 is not engaged in a “trade or business” and may not lawfully have any  
35 amount of earnings reported against him or her on an IRS Form W-2 without violating [26 U.S.C. §7206](#) and [7207](#).

36 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter A > PART I > § 7206](#)  
37 [§ 7206. Fraud and false statements](#)

38 Any person who—

39 (1) Declaration under penalties of perjury

40 Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written  
41 declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as  
42 to every material matter; or

43 (2) Aid or assistance

44 Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in  
45 connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other  
46 document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with  
47 the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or  
48 document; or

49 YOUR ANSWER: \_\_\_Admit \_\_\_Deny  
50

1  
2 CLARIFICATION: \_\_\_\_\_

- 3 20. Admit that withholding and levies in connection with earnings from employment apply ONLY to “wages” as legally  
4 defined and NOT against *all earnings*, meaning that they apply only to the portion of one’s earnings that are connected  
5 with a “public office” or “trade or business” and therefore connected to a “public use”.

6 **Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For  
7 condemnation purposes, "public use" is one which confers some benefit or advantage to the public; it is not  
8 confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which  
9 condemnation is sought and, as long as public has right of use, whether exercised by one or many members of  
10 public, a "public advantage" or "public benefit" accrues sufficient to constitute a public use. *Montana Power*  
11 *Co. v. Bokma, Mont., 457 P.2d 769, 772, 773.*

12 *Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent*  
13 *domain, means a use concerning the whole community distinguished from particular individuals. But each and*  
14 *every member of society need not be equally interested in such use, or be personally and directly affected by it;*  
15 *if the object is to satisfy a great public want or exigency, that is sufficient. Ringe Co. v. Los Angeles County, 262*  
16 *U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage,*  
17 *or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but*  
18 *must be in common, and not for a particular individual. The use must be a needful one for the public, which*  
19 *cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be*  
20 *taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,*  
21 *changing conceptions of scope and functions of government, and other differing circumstances brought about by*  
22 *an increase in population and new modes of communication and transportation. Katz v. Brandon, 156 Conn.*  
23 *521, 245 A.2d 579, 586.*

24 *See also Condemnation; Eminent domain.*  
25 *[Black's Law Dictionary, Sixth Edition, p. 1232]*

26  
27 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

28  
29 CLARIFICATION: \_\_\_\_\_

- 30 21. Admit that the IRS Individual Master File (IMF) applies the tax to one’s “wages” as legally defined and NOT all of  
31 their earnings or to wages as commonly understood.

32  
33 See: <http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

34  
35 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

36  
37 CLARIFICATION: \_\_\_\_\_

- 38 22. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c ) and [26](#)  
39 [CFR §31.3401\(c \)-1](#).

40 [26 U.S.C. §3401\(c \) Employee](#)

41 *For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official*  
42 *of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or*  
43 *instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a*  
44 *corporation.*

45  
46 [26 CFR §31.3401\(c \)-1 Employee:](#)

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

51  
52 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

1 CLARIFICATION: \_\_\_\_\_

2 23. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

3 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

4 CLARIFICATION: \_\_\_\_\_

5  
6  
7 24. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not  
8 ALREADY engaged in a “public office” BEFORE they signed the form. In other words, admit that the W-4 form does  
9 not CREATE a “public office” but simply authorizes taxation of an EXISTING public office within the U.S.  
10 government.

11 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

12 CLARIFICATION: \_\_\_\_\_

13  
14  
15 25. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a  
16 criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

17 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)  
18 [§ 912. Officer or employee of the United States](#)

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

24 [TITLE 4 > CHAPTER 3 > § 72](#)  
25 [§ 72. Public offices; at seat of Government](#)

26 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*  
27 *except as otherwise expressly provided by law.*

28 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

29 CLARIFICATION: \_\_\_\_\_

30  
31  
32 26. Admit that IRS Forms W-2, 1042s, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely  
33 document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States  
34 Constitution.

35 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

36 CLARIFICATION: \_\_\_\_\_

37  
38  
39 27. Admit that if IRS Forms W-2, 1042s, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into  
40 public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:

- 41 1.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
- 42 1.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
- 43 1.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

44 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

45 CLARIFICATION: \_\_\_\_\_

46  
47  
48 28. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without *also* being  
49 engaged in a “trade or business” activity.

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

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

(A) the President;

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

(C) a member of a uniformed service;

(D) an individual who is an employee under this section;

(E) the head of a Government controlled corporation; or

(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

29. Admit that the practical affect of signing a W-4 agreement is to make one’s earnings into “wages” as legally defined in [26 U.S.C. §3401](#) and to make them into “gross income”.

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: \_\_\_\_\_

30. Admit that the above provision within 26 CFR §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>3</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>FN11</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>FN12</sup> As such the regulation

<sup>3</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 can furnish no sustenance to the statute. *Koshland v. Helvering*, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770,  
2 80 L.Ed. 1268.  
3 [U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

4 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

### 7 **3.8 Who are “taxpayers”**

8 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>

9  
10 8. Admit that the only married and unmarried individuals mentioned within the Internal Revenue Code Section 1 are  
11 “aliens” and therefore “residents” who have income “effectively connected with a “trade or business”.

12 *NORMAL TAXES AND SURTAXES*  
13 *DETERMINATION OF TAX LIABILITY*  
14 *Tax on Individuals*  
15 [Sec. 1.1-1 Income tax on individuals.](#)

16 *(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by*  
17 *the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business*  
18 *in the United States by a **married alien individual who is a nonresident of the United States for all or part of***  
19 ***the taxable year or by a foreign estate or trust.** For such years the tax imposed by section 1(c), as amended by*  
20 *such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United*  
21 *States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of the United***  
22 ***States for all or part of the taxable year.** See paragraph (b)(2) of section 1.871-8.”*  
23 [\[26 CFR § 1.1-1\(a\)\(2\)\(ii\)\]](#)

24  
25 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

26  
27 CLARIFICATION: \_\_\_\_\_

28 9. Admit that there is such a thing as a “nontaxpayer”, and that such a person is characterized by not coming within the  
29 jurisdiction of the Internal Revenue Code.

30 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*  
31 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*  
32 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*  
33 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*

34 *“The distinction between persons and things within the scope of the revenue laws and those without is vital.”*  
35 [\[Long v. Rasmussen, 281 F. 236 @ 238\(1922\)\]](#)  
36 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>

37  
38 See also: 26 U.S.C. §7426, which mentions “persons other than taxpayers”, as well as *South Carolina v. Regan*, 465  
39 U.S. 367 (1984), which mentions “nontaxpayers”.

40  
41 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

42  
43 CLARIFICATION: \_\_\_\_\_

44 10. Admit that a “resident” is defined in 26 U.S.C. §7701(b)(1)(B).

45 [26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

1 (b) Definition of resident alien and nonresident alien

2 (1) In general

3 For purposes of this title (other than subtitle B) -

4 (A) Resident alien

5 An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and  
6 only if) such individual meets the requirements of clause (i), (ii), or (iii):

7 (i) Lawfully admitted for permanent residence

8 Such individual is a lawful permanent resident of the United States at any time during such calendar year.

9 (ii) Substantial presence test

10 Such individual meets the substantial presence test of paragraph (3).

11 (iii) First year election

12 Such individual makes the election provided in paragraph (4).  
13

14 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

15 CLARIFICATION: \_\_\_\_\_  
16

17 11. Admit that the only type of “resident” defined in the Internal Revenue Code are “aliens” as shown above.

18 Title 26: Internal Revenue  
19 PART 1—INCOME TAXES  
20 nonresident alien individuals  
21 § 1.871-2 Determining residence of alien individuals.

22 (b) Residence defined.

23 An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United  
24 States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to**  
25 **the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is  
26 not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his  
27 stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be**  
28 **promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be**  
29 **necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,**  
30 **he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the  
31 purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is  
32 limited to a definite period by the immigration laws is not a resident of the United States within the meaning of  
33 this section, in the absence of exceptional circumstances.  
34

35 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

36 CLARIFICATION: \_\_\_\_\_  
37

38 12. Admit that there is no definition of “resident” anywhere in the I.R.C. or Treasury Regulations which would enlarge or  
39 expand upon the definition of “resident” above.

40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

41 CLARIFICATION: \_\_\_\_\_  
42

43 13. Admit that a person cannot simultaneously be a “resident” and a “citizen” at the same time and that these are two  
44 mutually exclusive classes of persons.

1 [26 CFR §1.1-1\(c\): Income Tax on individuals](#)

2 (c) Who is a citizen.

3 Every person born or naturalized in the [federal] [United States](#) and subject to its [exclusive federal jurisdiction  
4 under [Article 1, Section 8](#), Clause 17 of the [Constitution](#)] jurisdiction is a citizen. For other rules governing the  
5 acquisition of citizenship, see chapters 1 and 2 of title III of the [Immigration and Nationality Act](#) ([8 U.S.C. 1401-](#)  
6 [1459](#)). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act ([8 U.S.C. 1481-](#)  
7 [1489](#)), *Schneider v. Rusk*, (1964) [377 U.S. 163](#), and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to  
8 persons who are [nationals but not citizens at birth](#), e.g., a person born in American Samoa, see section 308 of  
9 such Act ([8 U.S.C. 1408](#)). For special rules applicable to certain expatriates who have lost citizenship with a  
10 principal purpose of avoiding certain taxes, see [section 877](#). A [foreigner](#) who has filed his declaration of intention  
11 of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court  
12 is an alien.  
13 [\[26 CFR §1.1-1\(c\)\]](#)

14  
15 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

16  
17 CLARIFICATION: \_\_\_\_\_

18 14. Admit that the document entitled "[Law of Nations](#)" defines "[resident](#)" as follows:

19 *"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the  
20 country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they  
21 remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens.  
22 They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have  
23 been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are  
24 subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of  
25 perpetual residence given them by the State passes to their children."*  
26 *[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87, SEDM Exhibit #04.015]*  
27 *[SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]*

28  
29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30  
31 CLARIFICATION: \_\_\_\_\_

32 15. Admit that American Citizens domiciled within states of the Union do not qualify as "residents" within the meaning of  
33 [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) unless they elect to do so under the provisions of [26 U.S.C. §6013\(g\)](#).

34 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013](#)  
35 [§ 6013. Joint returns of income tax by husband and wife](#)

36 (g) Election to treat nonresident alien individual as resident of the United States

37 (1) In general

38 A nonresident alien individual with respect to whom this subsection is in effect for the taxable year  
39 shall be treated as a resident of the United States—

40 (A) for purposes of chapter 1 for all of such taxable year, and

41 (B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made  
42 during such taxable year.

43 (2) Individuals with respect to whom this subsection is in effect

44 This subsection shall be in effect with respect to any individual who, at the close of the taxable year  
45 for which an election under this subsection was made, was a nonresident alien individual married to  
46 a citizen or resident of the United States, if both of them made such election to have the benefits of this  
47 subsection apply to them.

48 (3) Duration of election

49 An election under this subsection shall apply to the taxable year for which made and to all subsequent  
50 taxable years until terminated under paragraph (4) or (5); except that any such election shall not

1 apply for any taxable year if neither spouse is a citizen or resident of the United States at any time  
2 during such year.

3 (4) Termination of election

4 An election under this subsection shall terminate at the earliest of the following times:

5 (A) Revocation by taxpayers

6 If either taxpayer revokes the election, as of the first taxable year for which the last day  
7 prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

8 (B) Death

9 In the case of the death of either spouse, as of the beginning of the first taxable year of the  
10 spouse who survives following the taxable year in which such death occurred; except that  
11 if the spouse who survives is a citizen or resident of the United States who is a surviving  
12 spouse entitled to the benefits of section 2, the time provided by this subparagraph shall be  
13 as of the close of the last taxable year for which such individual is entitled to the benefits  
14 of section 2.

15 (C) Legal separation

16 In the case of the legal separation of the couple under a decree of divorce or of separate  
17 maintenance, as of the beginning of the taxable year in which such legal separation occurs.

18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19 CLARIFICATION: \_\_\_\_\_  
20

21 16. Admit that the term “continental United States”, for the purposes of citizenship, is defined in [8 CFR §215.1](#) as follows:

22 [Code of Federal Regulations]  
23 [Title 8, Volume 1]  
24 [Revised as of January 1, 2002]  
25 From the U.S. Government Printing Office via GPO Access  
26 [CITE: 8CFR215]

27  
28 TITLE 8--ALIENS AND NATIONALITY CHAPTER 1--IMMIGRATION AND NATURALIZATION SERVICE,  
29 DEPARTMENT OF JUSTICE  
30 PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES  
31 [Section 215.1: Definitions](#)

32 (f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and  
33 Hawaii.

34  
35 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

36 CLARIFICATION: \_\_\_\_\_  
37

38 17. Admit that the term “State” within the context of federal citizenship is defined in [8 U.S.C. §1101\(a\)\(36\)](#):

39 [8 U.S.C. §1101\(a\)\(36\)](#): State [Aliens and Nationality]

40 The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United  
41 States.

42  
43 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

44 CLARIFICATION: \_\_\_\_\_  
45

46 18. Admit that a person born in a state of the Union was not born in a “State” or within the “continental United States”  
47 within the meanings defined above.



1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

4 19. Admit that there is no other definition of “State” or “continental United States” anywhere in Title 8 of the U.S. Code  
5 that might modify or enlarge the meanings of “State” or “continental United States” within the context of citizenship  
6 under federal law.

7 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

10 20. Admit that the term “individual” appearing in the upper left corner of the IRS Form 1040 is defined as follows:

11 [26 CFR §1.1441-1](#) Requirement for the deduction and withholding of tax on payments to foreign persons.

12 (c ) Definitions

13 (3) Individual.

14 (i) Alien individual.

15 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*  
16 *1.1-1(c).*

17 (ii) Nonresident alien individual.

18 *The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual*  
19 *who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-*  
20 *7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of*  
21 *Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-*  
22 *1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as*  
23 *a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding*  
24 *under chapter 3 of the Code and the regulations thereunder*

25  
26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27  
28 CLARIFICATION: \_\_\_\_\_

29 21. Admit that there are no other definitions or explanations of the term “individual” within the Internal Revenue Code that  
30 would modify or enlarge the definition of “individual” beyond what appears above.

31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32  
33 CLARIFICATION: \_\_\_\_\_

34 22. Admit that “Individual Taxpayer Identification Numbers” may ONLY be issued to “aliens” under 26 CFR §301.6109-  
35 1(d)(3) and that there is no authority to issue them to “citizens”:

36 [26 CFR §301.6109-1\(d\)\(3\)](#)

37 (3) IRS individual taxpayer identification number –

38 (i) Definition.

39 *The term IRS individual taxpayer identification number means a taxpayer identifying number **issued to an alien***  
40 ***individual** by the Internal Revenue Service, upon application, for use in connection with filing requirements under*  
41 *this title. **The term IRS individual taxpayer identification number does not refer to a social security number or***  
42 ***an account number for use in employment for wages.** For purposes of this section, the term alien individual*  
43 *means an individual who is not a citizen or national of the United States.*  
44

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

3  
4 23. Admit that SSN’s may be used VOLUNTARILY under [26 U.S.C. §6109](#)(d) as a substitute for a “Taxpayer Identification  
5 Number”, but only in the case of “aliens” and not “citizens”:

6 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109](#)  
7 [§ 6109. Identifying numbers](#)

8 (d) Use of social security account number

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

12  
13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14 CLARIFICATION: \_\_\_\_\_

15  
16 24. Admit that Social Security participation is voluntary for those who are *not* engaged in a “trade or business”.

17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18 CLARIFICATION: \_\_\_\_\_

19  
20 25. Admit that because Social Security participation is voluntary as described above, then the only people who can  
21 lawfully be “Taxpayers” are “aliens”

22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23 CLARIFICATION: \_\_\_\_\_

24  
25 26. 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  
26 “alien” with respect to a tax treaty with that foreign country.

27 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

28 CLARIFICATION: \_\_\_\_\_

29  
30 27. Admit that the estate of a “nonresident alien” who has no income “effectively connected with a trade or business” is  
31 called a “foreign estate”.

32 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
33 [§ 7701. Definitions](#)

34 (31) Foreign estate or trust

35 (A) Foreign estate

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

39  
40 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

41 CLARIFICATION: \_\_\_\_\_

42  
43 28. Admit that “foreign” in the above context means “not subject to the Internal Revenue Code”.

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

4 29. Admit that persons who are not subject to the Internal Revenue Code are described as “nontaxpayers”.

5 [26 U.S.C. Sec. 7701\(a\)\(14\)](#)

6 *Taxpayer*

7 *The term “taxpayer” means any person subject to any internal revenue tax.*

8  
9 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*  
10 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*  
11 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*  
12 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*  
13 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*

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

15 *SOURCE: [http://fanguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-](http://fanguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*  
16 *[470F2d585\(1972\).pdf](http://fanguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*

17  
18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19  
20 CLARIFICATION: \_\_\_\_\_

21 **3.9 Taxable “activities” and “taxable income”**

22 For more information about the subjects covered in this section, refer to the pamphlet below:

23 

<i>The “Trade or Business” Scam</i> , Form #05.001 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
---

24 3. Admit that the term “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#).

25 [26 U.S.C. §7701\(a\)\(26\)](#)

26 *“The term ‘trade or business’ includes the performance of the functions [activities] of a public office.”*

27  
28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29  
30 CLARIFICATION: \_\_\_\_\_

31 4. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a “trade or business” which  
32 would change or expand the definition of “trade or business” above to include things other than a “public office”.

33  
34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

35  
36 CLARIFICATION: \_\_\_\_\_

37 5. Admit that a “trade or business” is an “activity”.

38 **“Trade or Business in the United States**

39 *Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in*  
40 *that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business***  
41 ***in the United States depends on the nature of your activities.** The discussions that follow will help you determine*  
42 *whether you are engaged in a trade or business in the United States.”*

[IRS Publication 519, Year 2000, p. 15, emphasis added]

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

6. 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:\_\_\_\_\_

7. Admit that holding “public office” in the United States government is an “activity”.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

8. Admit that those holding “public office” are described as “employees” within 26 CFR §31.3401(c)-1.

26 CFR §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:\_\_\_\_\_

9. Admit that one cannot be engaged in a “trade or business” WITHOUT ALSO being an “employee” as defined above.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

10. 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:\_\_\_\_\_

11. Admit that the decision to hold public office is a voluntary personal decision that cannot be coerced.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

12. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable.

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

4 13. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve  
5 oneself in the activity.

6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

9 14. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code except  
10 that of a “trade or business” as defined within [26 U.S.C. §7701](#)(a)(26).

11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12  
13 CLARIFICATION: \_\_\_\_\_

14 15. Admit that all taxes falling upon “public officers” are upon the office, and not upon the private person performing the  
15 functions of the public office during his off-duty time.

16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

19 16. Admit that a tax upon a “[public office](#)” rather than directly upon a natural person is an “indirect” rather than a “direct”  
20 tax within the meaning of the Constitution Of the United States.

21 *“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are*  
22 *levied upon the happening of an event as an exchange.”*  
23 *[Knowlton v. Moore, 178 U.S. 41 (1900)]*

24  
25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26  
27 CLARIFICATION: \_\_\_\_\_

28 17. Admit that *all* earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within  
29 the classification of a “trade or business” under [26 U.S.C. §864](#)(c )(3).

30 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > § 864](#)  
31 [§864. Definitions and special rules](#)

32 (c) *Effectively connected income, etc.*

33 (3) *Other income from sources within United States*

34 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to which*  
35 *paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the*  
36 *United States.*  
37 \_\_\_\_\_

38 **Income Subject to Tax**

39 *Income from sources outside the United States that is not effectively connected with a trade or business in the*  
40 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if*  
41 *you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it*  
42 *and before the end of the year.*  
43 [\[IRS Publication 519, Year 2000, p. 26\]](#)  
44

45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1  
2 CLARIFICATION: \_\_\_\_\_

- 3 18. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income”  
4 within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of  
5 “nonresident aliens” coming under [26 U.S.C. §871\(a\)](#).

6 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > Sec. 863.](#)  
7 [Sec. 863.](#) - Special rules for determining source

8 (a) Allocation under regulations

9 *Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a),*  
10 *shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by*  
11 *the Secretary. Where items of gross income are separately allocated to sources within the United States, there*  
12 *shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other*  
13 *deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other*  
14 *deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any,*  
15 *shall be included in full as taxable income from sources within the United States.*

16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

- 19 19. Admit that the phrase “from whatever source derived” found in the Sixteenth Amendment DOES NOT mean any  
20 source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

21 *“The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a*  
22 *purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give*  
23 *is...]'From whatever source derived,' as it is written in the Sixteenth Amendment, does not mean from whatever*  
24 *source derived.* [Evans v. Gore, 253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. *See, also, Robertson v. Baldwin, 165*  
25 *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,  
26 *1044; Bain Peanut Co. v. Pinson, 282 U.S. 499, 501*, 51 S.Ct. 228, 229; [United States v. Lefkowitz, 285 U.S. 452,](#)  
27 [467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775.”  
28 [[Wright v. U.S., 302 U.S. 583 \(1938\)](#)]

29  
30 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

31  
32 CLARIFICATION: \_\_\_\_\_

- 33 20. Admit that only earnings derived from a “trade or business” are includible in “gross income” for the purposes of “self  
34 employment”:

35 [TITLE 26 > Subtitle A > CHAPTER 2 > §1402](#)  
36 [§1402: Definitions](#)

37 (a) Net earnings from self-employment

38 *The term “net earnings from self-employment” means the gross income derived by an individual from any trade*  
39 *or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to*  
40 *such trade or business, plus his distributive share (whether or not distributed) of income or loss described in*  
41 *section 702(a)(8) from any trade or business carried on by a partnership of which he is a member; ....*

42  
43 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

44  
45 CLARIFICATION: \_\_\_\_\_

- 46 21. Admit that earnings from a “foreign employer” by a “nonresident alien” are not considered to be includible in “trade or  
47 business” income and therefore not “gross income:

48 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > §864](#)  
49 [§864. Definitions and special rules](#)

1 (b) Trade or business within the United States

2 For purposes of this part, part II, and chapter 3, the term "trade or business within the United States" includes  
3 the performance of personal services within the United States at any time within the taxable year, but **does not**  
4 **include**—

5 (1) Performance of personal services for foreign employer

6 The performance of personal services—

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

9 (B) for an office or place of business maintained in a foreign country or in a possession of the United States by  
10 an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic  
11 corporation,

12  
13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14 CLARIFICATION: \_\_\_\_\_

15  
16 22. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not  
17 do voluntary withholding on their workers qualify as "foreign employers" as described above.

18 [Internal Revenue Manual, Section 5.14.10.2 \(09-30-2004\)](#)  
19 [Payroll Deduction Agreements](#)

20 2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction**  
21 **agreements.** Taxpayers should determine whether their employers will accept and process executed agreements  
22 before agreements are submitted for approval or finalized.  
23 [SOURCE: SEDM Exhibit #05.043, <http://sedm.org/Exhibits/EX05.043.pdf>]

24  
25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26 CLARIFICATION: \_\_\_\_\_

27  
28 23. Admit that the term "personal services" is limited exclusively to services performed in connection with a "trade or  
29 business".

30 [26 CFR Sec. 1.469-9](#) Rules for certain rental real estate activities.

31 (b)(4) PERSONAL SERVICES.

32 **Personal services** means any work performed by an individual in connection with a [trade or business](#). However,  
33 personal services do not include any work performed by an individual in the individual's capacity as an investor  
34 as described in section 1.469-5T(f)(2)(ii).  
35 \_\_\_\_\_

36 [26 U.S.C. §861](#) Income from Sources Within the United States

37 (a)(3) "...Compensation for labor or **personal services** performed in the United States shall not be deemed to be  
38 income from sources within the United States if-

39 (C) the compensation for labor or services performed as an [employee](#) of or under contract with--

40 (i) a [nonresident alien](#)..not engaged in a [trade or business in the United States](#)..."

41  
42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43 CLARIFICATION: \_\_\_\_\_

1 24. Admit that there is no definition of “personal services” anywhere in the I.R.C. or the Treasury Regulations that would  
2 expand the definition of “personal services” beyond that appearing above.

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 25. Admit that a nonresident alien with no earnings from a “trade or business” earns no “gross income” as defined in [26](#)  
7 [U.S.C. §61](#).

8 [26 CFR § 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

9 (f) *Other exclusions.*

10 ***Income which is from sources without[outside] the United States [District of Columbia and territories and***  
11 ***possessions per 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions***  
12 ***of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a***  
13 ***nonresident alien individual unless such income is effectively connected for the taxable year with the conduct***  
14 ***of a trade or business in the United States by that individual.*** To determine specific exclusions in the case of  
15 other items which are from sources within the United States, see the applicable sections of the Code. For special  
16 rules under a tax convention for determining the sources of income and for excluding, from gross income, income  
17 from sources without the United States which is effectively connected with the conduct of a trade or business in  
18 the United States, see the applicable tax convention. For determining which income from sources without the  
19 United States is effectively connected with the conduct of a trade or business in the United States, see section  
20 864(c)(4) and §1.864-5.

21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22  
23 CLARIFICATION: \_\_\_\_\_

### 24 **3.10 What is “Included”?**

25 For more information about the subjects covered in this section, refer to the pamphlet below:

[Meaning of the Words “Includes” and “Including”, Form #05.014](#)  
<http://sedm.org/Forms/FormIndex.htm>

26  
27 1. Admit that the term “includes” is used in the definition of all of the following words in the Internal Revenue Code:

- 28 1. “person” in 26 U.S.C. §§6671 and 7343  
29 2. “United States” in 26 U.S.C. §7701(a)(9)  
30 3. “State” in 26 U.S.C. §7701(a)(10).  
31 4. “trade or business” in 26 U.S.C. §7701(a)(26)  
32 5. “employee” in 26 U.S.C. §7701(c).

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34  
35 CLARIFICATION: \_\_\_\_\_

36  
37 2. Admit that the word “includes” is defined as follows in Black’s Law Dictionary, Sixth Edition:

38 ***“Include.*** (Lat. *Includere*, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut  
39 up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an  
40 enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included  
41 within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of  
42 illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d  
43 227, 228.”  
44 [Black’s Law Dictionary, Sixth Edition, p. 763 (1990)]  
45



1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

3  
4 3. Admit that the word “includes” is defined as follows in Treasury Decision 3980:

5 *“(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the*  
6 *word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific*  
7 *elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding*  
8 *general language...The word ‘including’ is obviously used in the sense of its synonyms, comprising;*  
9 *comprehending; embracing.”*  
10 *[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65;*  
11 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>]*

12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13 CLARIFICATION: \_\_\_\_\_

14  
15  
16 4. Admit that the word “includes” is defined as follows in [26 U.S.C. §7701\(c\)](#):

17 *26 U.S.C. Sec. 7701(c) Includes and Including.*

18 *The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude*  
19 *other things otherwise within the meaning of the term defined.”*

20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21 CLARIFICATION: \_\_\_\_\_

22  
23  
24 5. Admit that the U.S. Supreme Court has held that statutory definitions of terms supersede and replace rather than  
25 enlarge the common definitions of terms.

26 ***“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s***  
27 ***ordinary meaning.*** *Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition*  
28 *of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a*  
29 *rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western*  
30 *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*  
31 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*  
32 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S.*  
33 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*  
34 *General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”*  
35 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

36 *“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.*  
37 *Franklin, [439 U.S. 379](#), 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed*  
38 *in other legislation, has no pejorative connotation.[19] **As judges, it is our duty to [481 U.S. 485] construe***  
39 ***legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who***  
40 ***has not even read it.**”*  
41 *[Meese v. Keene, 481 U.S. 465, 484 (1987)]*

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43 CLARIFICATION: \_\_\_\_\_

44  
45  
46 6. Admit that the rules of statutory construction require that the definitions of words in statutes must prescribe  
47 EVERYTHING that is included:

48 *“**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one***  
49 ***thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles,*  
50 *170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***  
51 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***  
52 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
53 *of a certain provision, other exceptions or effects are excluded.”*  
54 *[Black’s Law Dictionary, Sixth Edition, p. 581]**

1  
2 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

3  
4 CLARIFICATION:\_\_\_\_\_

- 5 7. Admit that all doubts about the meaning of words MUST be resolved in favor of the person upon which a tax is sought  
6 to be laid and NOT in favor of the government:

7 “...if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the  
8 taxpayer...”  
9 [*Hassett v. Welch*, 303 U.S. 303, pp. 314 - 315, 82 L Ed 858. (1938)]

10  
11 “Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by**  
12 **clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be**  
13 **resolved in favor of those upon whom the tax is sought to be laid.**”  
14 [*Spreckels Sugar Refining Co. v. McClain*, [192 U.S. 297](#) (1904)]

15 **Additional authorities:** *Gould v. Gould*, 245 U.S. 151, 153 (1917); *Smietanka v. First Trust & Savings Bank*, 257  
16 U.S. 602, 606 (1922); *Lucas v. Alexander*, 279 U.S. 573, 577 (1929); *Crooks v. Harrelson*, 282 U.S. 55 (1930);  
17 *Burnet v. Niagara Falls Brewing Co.*, 282 U.S. 648, 654 (1931); *Miller v. Standard Nut Margarine Co.*, 284 U.S.  
18 498, 508 (1932); *Gregory v. Helvering*, 293 U.S. 465, 469 (1935); *Hassett v. Welch*, 303 U.S. 303, 314 (1938);  
19 U.S. v. *Batchelder*, 442 U.S. 114, 123 (1978); *Security Bank of Minnesota v. CIA*, 994 F.2d 432, 436 (CA8 1993).

20  
21 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

22  
23 CLARIFICATION:\_\_\_\_\_

- 24 8. Admit that statutes which fail to explicitly describe ALL things which are included in the definition of a word fail to  
25 give “reasonable notice” to the affected parties of the conduct expected of them and therefore are “void for vagueness”  
26 and violate due process of law:

27 *That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*  
28 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*  
29 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids*  
30 *or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its*  
31 *meaning and differ as to its application violates the first essential of due process of law. International Harvester*  
32 *Co. v. Kentucky*, [234 U.S. 216, 221](#), 34 S. Ct. 853; *Collins v. Kentucky*, [234 U.S. 634, 638](#), 34 S. Ct. 924

33 ...

34 [[269 U.S. 385, 393](#)] ... *The dividing line between what is lawful and unlawful cannot be left to conjecture. The*  
35 *citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they*  
36 *will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The*  
37 *crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently*  
38 *choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain*  
39 *things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen*  
40 *may act upon the one conception of its requirements and the courts upon another.’*  
41 [*Connally vs. General Construction Co.*, 269 U.S. 385 (1926)]  
42

43 “Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public  
44 uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards,  
45 what is prohibited and what is not in each particular case.”  
46 [*Giaccio v. State of Pennsylvania*, [382 U.S. 399](#); 86 S.Ct. 518 (1966)]

47  
48 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

49  
50 CLARIFICATION:\_\_\_\_\_

1 **4 INTERROGATORIES**

2 If any of your answers were deny within this questionnaire, please produce legally admissible evidence signed under penalty  
3 of perjury supporting your claim and explaining all of the contradictions your answer produces within all the remaining  
4 questions. Nothing can be truthful which contradicts either itself or the rest of the law. Your evidence in support:

- 5 1. May not come from a federal court, because:
  - 6 1.1. There is no federal common law within states of the Union. Erie Railroad v. Tompkins, 304 U.S. 64 (1938).
  - 7 1.2. The IRS says it is not obligated to change its position based on any court ruling below the U.S. Supreme Court.  
8 Therefore, I am not EITHER under the concept of equal protection and equal treatment. IRM 4.10.7.2.9.8.
  - 9 1.3. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids federal courts from creating new “taxpayers” or  
10 declaring rights or status of parties in tax cases. You have to declare yourself a “taxpayer” before they can even  
11 hear a controversy under the “taxpayer” franchise codified in Internal Revenue Code Subtitle A.
- 12 2. May not come from that which is not positive law or “prima facie evidence”. Prima facie means presumption, and all  
13 presumptions that violate due process of law or constitutionally protected rights are not allowed. 1 U.S.C. §204 says  
14 that the entire Internal Revenue Code is not positive law, and that it is prima facie evidence, meaning that it is one big  
15 statutory presumption:

16 *“It is apparent, this court said in the Bailey Case ( 219 U.S. 239, 31 S. Ct. 145, 151) ‘that a constitutional*  
 17 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be*  
 18 *violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*  
 19 *restrictions.”*  
 20 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

21 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  
22 conclusively agree and be subject to equitable estoppel:

- 23 1. Reasonable Belief About Income Tax Liability, Form #05.007  
24 <http://sedm.org/Forms/FormIndex.htm>
- 25 2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017  
26 <http://sedm.org/Forms/FormIndex.htm>

27 **5 AFFIRMATION**

28 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing  
29 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these  
30 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,  
31 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not  
32 necessarily lower federal courts.

33 Name (print): \_\_\_\_\_

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

35 Date: \_\_\_\_\_

36 Witness name (print): \_\_\_\_\_

37 Witness Signature: \_\_\_\_\_

38 Witness Date: \_\_\_\_\_