

WHY IT IS ILLEGAL FOR ME TO REQUEST OR USE A TAXPAYER IDENTIFICATION NUMBER (TIN) FORM INSTRUCTIONS

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1. PURPOSE OF THIS FORM

1.1. There are many occasions in which Christians are called to either request, to use, or to disclose government issued identifying numbers such as Social Security Numbers or Taxpayer Identification Numbers (TINs). The Bible calls such numbers the “mark of the beast” and calls all governments who issue them “the beast”.

*And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army.
[Rev. 19:19, Bible, NKJV]*

1.2. The focus of this form is to provide a compact, convenient form that can be presented by people doing business with:

1.2.1. State and federal government agencies.

1.2.2. Private employers.

1.2.3. Financial institutions.

1.2.4. Utility companies.

. . . that will provide legally admissible evidence proving that they may not lawfully have or use government issued identifying numbers and would be violating the criminal laws to do so. This places the recipient of the form in the awkward position of either willfully engaging in a conspiracy to commit a crime or removing their demand for such a number.

1.3. Please feel encouraged to present this form to your friend or relative to help them defend their rights as well.

2. PREPARATION INSTRUCTIONS:

2.1. If you haven't already, read our article below. This form will help you field questions from financial institutions and employers about government identifying numbers.

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

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

2.2. Sign this form.

2.3. Complete and sign the forms that you want to attach this form to.

2.4. At the bottom of all forms you attach to this one, write the following:

“Signature and form NOT VALID without the attached, signed form entitled ‘Why It is Illegal for me to Request or Use a Taxpayer Identification Number dated on the same date.’”

2.5. If you are submitting this form with a financial institution application or in the context of employment withholding, we also strongly recommend the following:

2.5.1. Adding the following form:

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

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

2.5.2. Reading the following article on our website:

About IRS Form W-8BEN, Form #04.202

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

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *Why You Aren't Eligible for Social Security*, Form #06.001. Proves that you aren't eligible for Social Security
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Resignation of Compelled Social Security Trustee*, Form #06.002. Form which uses the SSA's own forms and procedures to terminate all unlawful participation in the Social Security Program by the applicant.
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *About SSNs and TINs on Government Forms and Correspondence*, Form #04.104-HTML
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012-PDF
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: *"Taxpayer Identification Number (TIN)"*
<http://famguardian.org/TaxFreedom/CitesByTopic/TIN.htm>
- 3.6. *Sovereignty Forms and Instructions*, Form #10.004, Cites by Topic: *"Social Security Number (SSN)"*
<http://famguardian.org/TaxFreedom/CitesByTopic/SSN.htm>
- 3.7. *SSN and TIN NOT the same*-proves that these two numbers are NOT interchangeable and the circumstances under which they ARE interchangeable
<http://famguardian.org/Subjects/Taxes/Articles/ss-and-tin-not-the-same.pdf>
- 3.8. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006. Proves that you don't satisfy the qualifications for issuing a Social Security Number found in 20 C.F.R. §422.104.
<http://sedm.org/Forms/FormIndex.htm>
- 3.9. *You're Not a STATUTORY "citizen" under the Internal Revenue Code*
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 3.10. *You're not a STATUTORY "resident" under the Internal Revenue Code*
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
- 3.11. *IRS Website: Taxpayer Identification Number*
<https://www.irs.gov/individuals/international-taxpayers/taxpayer-identification-numbers-tin>
- 3.12. *IRS Website: Individual Taxpayer Identification Number* (OFFSITE LINK) – for ALIENS who are Non-residents, Not for "nationals"
<https://www.irs.gov/individuals/individual-taxpayer-identification-number-itin>
- 3.13. *Secrets of the Social Security Number*-Family Guardian Fellowship
<http://famguardian.org/Subjects/Freedom/Articles/SecretsOfSSN.htm>
- 3.14. *Social Security Policy Manual*, Form #06.013. How to survive without a Social Security Number
<http://sedm.org/Forms/FormIndex.htm>
- 3.15. *Social Security: Mark of the Beast*. Book which explains why it is a biblical SIN for Christians to have or use Social Security Numbers or Taxpayer Identification Numbers (TINs).
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

WHY IT IS ILLEGAL FOR ME TO REQUEST OR TO USE A TAXPAYER IDENTIFICATION NUMBER (TIN)

PURPOSE OF THIS FORM:

This form is intended to provide succinct, convenient evidence proving beyond all doubt that the submitter may not lawfully have or use government issued identifying numbers and would be violating criminal and civil laws to do so. It is intended to be submitted to financial institutions, employers, and businesses who demand numbers from those they do business with.

SECTION 0: CIVIL STATUS OF SUBMITTER

Submitter of this form has the following non-negotiable civil status. Any indication to the contrary constitutes FRAUD, and ESPECIALLY in the context of government records maintained about the submitter such as the CSP code, or "Citizenship Status Profile":

1. A "nontaxpayer" not subject to any provision of Subtitles A through C of the Internal Revenue Code:

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

[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

2. A constitutional "Citizen of the United States **OF AMERICA**" AT THE TIME OF BIRTH but not for any statutory purpose. See and rebut: Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006 <http://sedm.org/Forms/FormIndex.htm>
3. A statutory "national" as defined in 8 U.S.C. §1101(a)(21).
4. Domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in 28 U.S.C. §1332(d), 26 U.S.C. §7701(a)(10), or 4 U.S.C. §110(d).
5. Subject to constitutional diversity of citizenship pursuant to U.S. Const. Art. III, Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332.
6. A statutory "non-resident non-person". The closest status to this status in the I.R.C. is a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) but that status does not match mine because I am not a "person" as defined in 26 U.S.C. §6671(b) or 26 U.S.C. §7343 or an "individual" under the I.R.C. as defined in defined in 26 C.F.R. §1.1441-1(c)(3) and therefore beyond federal jurisdiction.
7. A "stateless person" immune from the jurisdiction of federal courts within the meaning of 28 U.S.C. §1332. See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).
8. NOT any of the following:
 - 8.1. NOT engaged in the "trade or business" federal franchise as defined in 26 U.S.C. §7701(a)(26).
 - 8.2. NOT a statutory "citizen and national of the United States" as described in 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c).
 - 8.3. NOT a statutory "U.S. national" as defined in 8 U.S.C. §1408 or 8 U.S.C. §1452.
 - 8.4. NOT an "alien" as defined in 8 U.S.C. §1101(a)(3).
 - 8.5. NOT a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A).
 - 8.6. NOT the statutory "individual" as defined in 5 U.S.C. §552a(a)(2) or referenced in 5 U.S.C. §2105(a) because neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "resident" (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) nor a government "employee" or public officer. I am a individual in a common sense of the term, but not within the meaning of any federal statute. I must either have a domicile on federal territory or represent an office domiciled on federal territory (under Federal Rule of Civil Procedure 17) to be anything described in federal statutory civil law, and I do not maintain such a domicile. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government pursuant to Federal Rule of Civil Procedure 17(b) can be "individuals" within the meaning of any provision of the I.R.C. See: Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 <http://sedm.org/Forms/FormIndex.htm>
 - 8.7. NOT the statutory "individual" mentioned in 26 U.S.C. §7701(a)(1) or 26 C.F.R. 1.1441-1(c)(3), because not an officer, "employee", agency, or instrumentality of the United States government or the District of Columbia as described in 26 U.S.C. §6331(a) or any other federal law. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging: Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008 <http://sedm.org/Forms/FormIndex.htm>
 - 8.8. NOT a statutory "employee" as defined in 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1 or 5 U.S.C. §2105.
 - 8.9. NOT the statutory "person" described in 26 U.S.C. §6671(b) or 26 U.S.C. §7343.

Any reference to the terms "Social Security Number", "SSN", "Taxpayer Identification Number", "TIN", "Individual Taxpayer Identification Number", or "ITIN" on any government forms connected with the Submitter shall NOT refer to anything issued under the authority of any statute or regulation but instead shall mean a license received and accepted by the government to abide in full by the Injury Defense Franchise Agreement, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>. A servant government or a public servant in said government cannot tell a sovereign or his boss what to do, make the boss into the servant, or use loans of alleged government property to reverse the relationship. This is so because:

1. I am NOT domiciled or physically present on federal territory and therefore subject to any laws of Congress. I am instead protected by the Separation of Powers Doctrine, foreign, and non-resident.
2. I am also NOT representing any office or agency that is domiciled on federal territory per Federal Rule of Civil Procedure 17(b).
3. A PUBLIC office fiction is the only entity that could lawfully apply for or lawfully receive government or PUBLIC property, such as a "franchise mark" issued by the national government. This would include SSNs or TINs or ITINs. PRIVATE people such as myself cannot lawfully receive, apply for, or manage government PUBLIC property, and the use of such numbers to CREATE NEW or DE FACTO public offices is

a violation of [4 U.S.C. §72](#) and a crime of impersonating such office under [18 U.S.C. §912](#). Even after such application, such property in fact CONTINUES to be government property per [20 C.F.R. §422.103\(d\)](#). It even says this on the reverse side of the Social Security Card. Hence, any STATUTORY number so issued is NOT "yours" when referring to me and it is FRAUD to call it that. Therefore, any statement on a government form by me about "providing YOUR number" couldn't possibly be true in relation to me or refer to me as a private human and instead can only be addressing a government office that I don't occupy.

Quando duo juro concurrunt in und person, aequum est ac si essent in diversis.

When two rights [PUBLIC v. PRIVATE] concur in one person, it is the same as if they were in two separate persons.

4 Co. 118.

[Bowier's Maxims of Law, 1856; <https://famguardian.org/Publications/BowierMaximsOfLaw/BouviersMaxims.htm>]

4. I do not consent and do not have the biblical delegated authority to do business with the national government or "purposefully avail myself" in a way that would surrender my sovereignty under the [Foreign Sovereign Immunities Act \(F.S.I.A.\), 28 U.S.C. Chapter 97](#), the Minimum Contacts Doctrine of the U.S. Supreme Court in [International Shoe v. Washington, 326 U.S. 310 \(1945\)](#), or the Longarm Statutes of the state of the UNION that I am within, or under the laws of civil domicile (See Form #05.003; <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>).
5. I cannot lawfully act or speak on behalf of any office in any government by exercising control over government property such as SSNs and TINs or ITINs. I would in fact be misrepresenting my civil status to do so and possibly even criminally impersonating such an office to do so per [18 U.S.C. §912](#). Any attempt by the Recipient or any government to pretend I am said officer or statutory "person" or enforce any statute pertaining to said de facto office upon the Submitter therefore is in fact the act of the SOURCE of said duress rather than the PRIVATE Submitter. That source of duress is the government knowingly, willingly, and maliciously issuing the number to those it knows are not in fact eligible. See [Why You Aren't Eligible for Social Security](#), Form #06.001, <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>.
6. The interaction(s) this form relates to cannot and does not create any obligation or confer any "benefit" or corresponding obligation toward any government under the authority of any statute. Any PUBLIC property or rights it may APPEAR to convey to the Submitter is hereby stipulated by all parties concerned to be a GIFT rather than a LOAN (with conditions found in franchise statues) and which creates no rights or obligations towards any government. See [Prov. 22:7](#) and [California Civil Code Section 1589](#).
7. AT ALL TIMES the Submitter of this form is the ONLY "Merchant" ([U.C.C. §2-104\(1\)](#)) offering or selling anything in the context of his/her interactions with any and every government or agent of such government. The government Recipient or those unlawfully issuing said identifying numbers and its agents both collectively and individually are in turn the BUYER ([U.C.C. §2-103\(1\)\(a\)](#)) in the context of ALL interactions between the Submitter and any government. As such, he or she as a PRIVATE human is the ONLY one who may prescribe conditions upon the relationship and there IS no statutory relationship if the Recipient or government attempts to change or propose a change in this proposed relation. In fact, any attempt to make the government into the Merchant is hereby stipulated as a waiver of official, judicial, and sovereign immunity of such government that renders it as a private, for profit, commercial entity and DE FACTO government that consents to be sued in a state rather than federal court. See [De Facto Government Scam](#), Form #05.043; <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>.
8. If the Recipient or the issuer of said number(s) refuses to recognize the Submitter's ability to terminate any and all eligibility for any government "benefits", then the continued existence of any evidence proving same is FRAUDULENT and is the result of CRIMINAL duress. Under the influence of such duress, any acts of the Submitter relating to such numbers are in fact and in deed the acts of the SOURCE of such duress RATHER than the Submitter. The source of the duress is always the REAL party in interest. Furthermore, if the duress is allowed to continue, the Submitter hereby exercises his/her de facto officer authority to accept any and all terms and conditions imposed by this submission on behalf of the government.
9. I as a PRIVATE human am NOT ALLOWED by law to alienate an unalienable right as the Declaration of Independence declares. That Declaration is ORGANIC law enacted into law on the FIRST page of the Statutes At Large and has never been repealed and CANNOT be repealed. That means even if I ALLEGE CONSENT to alienate a PRIVATE individual right, all courts and myself must presume it never actually happened. Thus, I cannot lawfully surrender my sovereign status to become a civil statutory "person" and therefore public officer who effectively joined a SOCIALIST de facto government collective that [violates the Holy Bible and my religious beliefs](#) (<https://sedm.org/home/commandments-about-relationship-of-believers-to-the-world/>).

"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it."

[Wilson v. Omaha Indian Tribe 442 U.S. 653, 667 (1979)]

"There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."

[Julliard v. Greenman: 110 U.S. 421 (1884)]

SECTION 1: REQUIREMENTS FOR THE ISSUANCE OF SOCIAL SECURITY NUMBERS (SSN)

The authority to issue Social Security Numbers (SSNs) is found in [20 C.F.R. §422.104](#). Below are the specific PUBLIC OFFICER statutory "persons" who are eligible:

Title 20: Employees' Benefits

PART 422—ORGANIZATION AND PROCEDURES

Subpart B—General Procedures

§ 422.104 Who can be assigned a social security number.

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

*(1) A **United States citizen**; or*

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

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

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

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

The "United States citizen" described in [20 C.F.R. §422.104\(a\)\(1\)](#) is a statutory "citizen of the United States" described in [8 U.S.C. §1401](#) but NOT a constitutional "citizen of the United States" identified in Section 1 of the Fourteenth Amendment. The difference between a statutory and a constitutional citizen arises from the difference in the meaning of the term "United States" as used in the constitution versus "United States" as used in federal statutory law. This person is born on federal territory and not within any state of the Union. This is confirmed by the following definitions:

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. \[Aliens and Nationality\]](#)
[Sec. 1101. - Definitions](#)

(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

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

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

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

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

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

Notice the last quote from the Supreme Court "NOT PART OF THE UNITED STATES WITHIN **THE MEANING OF THE CONSTITUTION**", which implies that there is ONLY ONE meaning of "United States" within the Constitution, and that this meaning **does not include** community property of the states of the Union under the care and management of the general government called "territory of the United States". I emphasize once again that I am NOT a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) because I do not maintain a legal domicile on federal territory called the "United States" or within any "State" as defined above. I was born in the "United States of America" or the "United States" as constitutionally defined, not the "United States" as statutorily defined and I do not reside or maintain a domicile on federal territory subject to the exclusive jurisdiction of Congress pursuant to Article 1, Section 8, Clause 17 of the United States Constitution. If you disagree, please rebut the questions at the end of the following within 10 days or be found in agreement and estoppel beyond that point.

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

The "permanent resident" described in [20 C.F.R. §422.104\(a\)\(2\)](#) is a person born outside the United States of America and who made application to the United States government pursuant to [26 C.F.R. §1.871-4](#) to become a "permanent resident". "Permanent residents" are described in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#) as an alien man or woman who has a domicile in the "United States". The "United States" is then defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) as being the District of Columbia. Nowhere are the several states of the Union **expressly** included, and therefore they are implicitly excluded by implication:

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing**

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

I emphasize that I am also NOT an "alien", "resident" or "permanent resident" as defined in [8 U.S.C. §1101\(a\)\(3\)](#) or [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) because I was born in the United States of America but not the statutory "United States" and maintain a domicile nowhere within the "United States" (federal territory).

If you think I belong in one of the categories described in 20 C.F.R. §422.104, please identify exactly which one and present all evidence as may be in your possession signed under penalty of perjury from someone with personal knowledge of my circumstances that proves your hypothesis. If you do not do so within 10 days of receipt of this document, you agree with me and therefore are estopped from later contradicting yourself.

SECTION 2: REQUIREMENTS FOR THE ISSUANCE OF TAXPAYER IDENTIFICATION NUMBERS (TIN)

The authority for issuing Taxpayer Identification Numbers is found in 26 U.S.C. §6109:

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

(a) *Supplying of identifying numbers*

When required by regulations prescribed by the Secretary:

(1) *Inclusion in returns*

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

(2) *Furnishing number to other persons*

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

(3) *Furnishing number of another person*

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

(4) *Furnishing identifying number of income tax return preparer*

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

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

[26 U.S.C. §6109\(d\)](#) prescribes that an "individual's" social security number shall be used as the Taxpayer Identification Number of the individual:

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

(d) *Use of social security account number*

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

The regulations under [I.R.C. §6109](#) indicate who this "individual" is and who such "Taxpayer Identification Numbers" may lawfully be issued to and used against, and all of them are "aliens":

[26 C.F.R. §301.6109-1\(b\)](#)

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

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

(2) *Foreign persons.*

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

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

- (ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time during the taxable year;
- (iii) A nonresident alien treated as a resident under section 6013(g) or (h);
- (iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended return, or a refund claim under this title but excluding information returns, statements, or documents;
- (v) A foreign person that makes an election under Sec. 301.7701-3(c);
- (vi) A foreign person that furnishes a withholding certificate described in Sec. 1.1441-1(e)(2) or (3) of this chapter or Sec. 1.1441-5(c)(2)(iv) or (3)(iii) of this chapter to the extent required under Sec. 1.1441-1(e)(4)(vii) of this chapter;
- (vii) A foreign person whose taxpayer identifying number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 897 or 1445. This paragraph (b)(2)(vii) applies as of November 3, 2003; and
- (viii) A foreign person that furnishes a withholding certificate described in Sec. 1.1446-1(c)(2) or (3) of this chapter or whose taxpayer identification number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 1446. This paragraph (b)(2)(viii) shall apply to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under Sec. 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under Sec. 1.1446-7 of this chapter.

26 C.F.R. §1.1441-1(c)(3) agrees with the above by defining an "individual" as an "alien". Nowhere are "citizens" included in the definition, and therefore they are excluded by implication. Expressio unius est exclusio alterius:

26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

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

Consequently, the following rules apply to the application for and the use of Taxpayer Identification Numbers:

1. Aliens" as defined in **26 U.S.C. §7701(b)(1)(A)** and "nonresident aliens" as defined in **26 U.S.C. §7701(b)(1)(B)** are NOT equivalent. They are separate and distinct groups. "nonresident aliens" are NOT a subset of all "aliens". One may be a "nonresident alien" WITHOUT being an "alien". Such is the case with a man or woman who is a "national" as described in **8 U.S.C. §1101(a)(21)** and/or **8 U.S.C. §1101(a)(22)(B)** but not a statutory "citizen" as described in **8 U.S.C. §1401**. All people born within the several Constitutional but not statutory states of the Union and domiciled outside of federal territory are common law "nationals" but not statutory "citizens" (**8 U.S.C. §1401**) under federal statutory law. See section 8.1 of the following:
Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>
2. Individual Taxpayer Identification Numbers (ITINs) may only lawfully be issued to aliens and **not** "nonresident aliens", pursuant to **26 C.F.R. §301.6109-1**. Nonresident aliens need only apply for an ITIN if they are engaged in the statutory "trade or business" excise taxable franchise (**26 U.S.C. §7701(a)(26)**), at which time they effectively make an "election" to be treated as a "resident alien":

Title 31: Money and Finance: Treasury

Subtitle B. Regulations Relating to Money and Finance

Chapter X. FINANCIAL CRIMES ENFORCEMENT NETWORK, DEPARTMENT OF THE TREASURY

PART 1020—RULES FOR BANKS

Subpart D—Records Required To Be Maintained By Banks

§1029.410 Records to be made and retained by banks.

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

- (i) Agencies and instrumentalities of Federal, State, local or foreign governments;
- (ii) Judges, public officials, or clerks of courts of record as custodians of funds in controversy or under the control of the court;
- (iii) Aliens who are ambassadors, ministers, career diplomatic or consular officers, or naval, military or other attachés of foreign embassies and legations, and for the members of their immediate families;
- (iv) Aliens who are accredited representatives of international organizations which are entitled to enjoy privileges, exemptions and immunities as an international organization under the International Organization Immunities Act of December 29, 1945 (**22 U.S.C. 288**), and the members of their immediate families;
- (v) Aliens temporarily residing in the United States for a period not to exceed 180 days;
- (vi) Aliens not engaged in a trade or business in the United States who are attending a recognized college or university or any training program, supervised or conducted by any agency of the Federal Government:**
- (vii) Unincorporated subordinate units of a tax exempt central organization which are covered by a group exemption letter,
- (viii) A person under 18 years of age with respect to an account opened as a part of a school thrift savings program, provided the annual interest is less than \$10;
- (ix) A person opening a Christmas club, vacation club and similar installment savings programs, provided the annual interest is less than \$10; and

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

TITLE 31--MONEY AND FINANCE: TREASURY
CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY
PART 306. GENERAL REGULATIONS GOVERNING U.S. SECURITIES--Table of Contents
Subpart B Registration
[Sec. 306.10 General.](#)

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

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

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

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

3. One may be a "nonresident" or "foreign" WITHOUT being a "nonresident alien" or a "nonresident alien individual" or "foreign person". Such is the case with a man or woman who is a "national" as described in [8 U.S.C. §1101\(a\)\(21\)](#) but not a statutory "citizen" as described in [8 U.S.C. §1401](#). One cannot be a statutory "individual" under the I.R.C. as a "nonresident alien" without having a domicile or legal presence on federal territory. Note that the statutory term "individual" as used in the [Privacy Act, 5 U.S.C. §552a\(a\)\(2\)](#) does not include "nonresidents" or even "nonresident aliens". One must be either a statutory "nonresident alien" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) or a "resident alien" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) in order to be a statutory "individual" ([26 C.F.R. §1.1441-1\(c\)\(3\)](#)), and both of these conditions have in common a domicile on federal territory and not within any state of the Union.
4. If an ITIN is used in the case of a "nonresident alien", such a "nonresident alien" must have made an "election" to be treated as a "resident alien" pursuant to [26 U.S.C. §6013\(g\)](#) and (h). Such an election may only lawfully be made in the case of a "nonresident alien" married to a statutory but not constitutional "U.S. citizen" as defined in [26 C.F.R. §1.1-1\(c\)](#). Any other use constitutes a violation of the Internal Revenue Code and a fraud upon the United States.
5. Pursuant to [26 U.S.C. §6109\(d\)](#), STATUTORY Social Security Numbers (SSNs) may only lawfully be used in place of Individual Taxpayer Identification Numbers (ITINs) in the case of aliens, but not statutory "U.S. citizens" pursuant to [8 U.S.C. §1401](#).
6. [26 U.S.C. §7701\(a\)\(41\)](#) defines the term "TIN" as a number assigned to a "person" by the IRS under the authority of [26 U.S.C. §6109](#). Nowhere are the terms "TIN" and "Taxpayer Identification Number" made equivalent.

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

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

(41) TIN

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

It is a violation of due process of law to presume that a "TIN" and a "Taxpayer Identification Number" are the same thing or are equivalent. See: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.017; <http://sedm.org/Forms/FormIndex.htm>

7. If a statutory "U.S. citizen" ([8 U.S.C. §1401](#)) is asked to provide a Taxpayer Identification Number and he or she gives you a Social Security Number, indirectly he or she is agreeing to accept being treated as an "alien" who has voluntarily and effectively surrendered the protections and privileges of a citizen and who agrees to accept the disabilities of alienage in exchange for government franchises. This choice cannot be compelled and must be voluntary. The choice also can ONLY lawfully be made in a place where rights are unalienable, such as either abroad or on federal territory. Such a choice CANNOT be made by anyone within a constitutional state, where rights are "unalienable" as the Declaration of Independence declares. This is covered in the [Unalienable Rights Course](#), Form #12.040; <https://sedm.org/LibertyU/UnalienableRights.pdf>.

SECTION 3: LAWS VIOLATED BY APPLYING FOR A SOCIAL SECURITY NUMBER OR COMPELLING ME TO APPLY FOR ONE

The process of applying for a statutory Social Security Number is initiated by filling out SSA form SS-5. A copy of that form is available below:

[Social Security Administration Form SS-5, Application for Social Security Card](#)
<http://famguardian.org/TaxFreedom/Forms/Emancipation/ss-5.pdf>

Block 3 of the form is used to indicate one's citizenship status. The block that most Americans unknowingly check is "U.S. citizen", meaning a

statutory and not constitutional "citizen" under [8 U.S.C. §1401](#). As explained in Section 1 earlier, 20 C.F.R. §422.104 only authorizes statutory but not constitutional citizens to make application to the Social Security Administration. Men and women born within and domiciled within the several Constitutional states of the Union who check the statutory "U.S. citizen" box on SSA Form SS-5 are therefore:

1. Committing perjury under penalty of perjury by declaring themselves to be a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#).
2. Impersonating a statutory "U.S. citizen" ([8 U.S.C. §1401](#)) in criminal violation of [18 U.S.C. §911](#).
3. Attempting to defraud the United States by applying for a "benefit" that they are not legally entitled to.
4. Are unwittingly impersonating an officer or employee of the United States in criminal violation of [18 U.S.C. §912](#).

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

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

The [Privacy Act at 5 U.S.C. §552a](#)(a)(13) defines "federal personnel" as any person entitled to receive any retirement payment from the federal government, INCLUDING Social Security benefits. Such benefits are ONLY available to persons who ALREADY were federal personnel BEFORE they made application to participate in Social Security. The federal government cannot lawfully use or abuse their power to tax as a means to redistribute wealth among *private parties* who are NOT also "federal personnel" or "public officers" within the U.S. government:

"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, *Const. Lim.*, 479.

*Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.**' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, supra."*
[\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."
[\[U.S. v. Butler, 297 U.S. 1 \(1936\)\]](#)

The only thing the government can lawfully pay "benefits" to, including Social Security, are people who are its own "officers" PRIOR to applying for the "benefit". There is no provision within the Internal Revenue Code or the Social Security Act which authorizes the CREATION of any new "public offices" using any tax form or Social Security form. The I.R.C. and the Social Security Act simply authorize "benefits" to persons who are ALREADY officers of the United States government. [4 U.S.C. §72](#) says that if such offices have been created within a state of the Union, then a statute authorizing this MUST appear somewhere within the statutes which administer the benefit, and no such statute exist that might EXPRESSLY authorize such offices within constitutional states of the Union.

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

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

Consequently, "benefits" such as Medicare and Social Security are ONLY available to "federal personnel" who ALREADY hold "public office" within the U.S. government PRIOR to joining these programs and who are NOT within Constitutional states of the Union. "Benefits" may NOT lawfully be offered to private humans because it is an abuse of the taxing power to use it to transfer wealth between otherwise PRIVATE parties. [Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#). All such "public officers" are then defined in [5 U.S.C. §2105](#) as "employees" and 5 U.S.C. §2105(a) identifies such statutory persons as "officers AND individuals". Being a public officer is therefore the ONLY way to lawfully become a "person" in the statutes. There is no other provision of law that authorizes the creation of statutory "persons". Therefore, the only way one can lawfully be a statutory "[individual](#)" is to work for or contract with the government and I have not elected that status in the context of this transaction. The recipient of this form is hereby demanded to produce legally admissible evidence that I HAVE consensually elected to represent an office in the government in the context of this specific transaction if they believe otherwise. A failure to do so within ten days shall forever estop them from later producing such evidence or arguing to the contrary.

SECTION 4: LAWS VIOLATED BY APPLYING FOR A TAXPAYER IDENTIFICATION NUMBER OR COMPELLING ME TO APPLY FOR ONE

Taxpayer Identification Numbers are requested using IRS forms W-7 and W-9:

1. Form W-7 says at the top the following:

"For use by individuals who are not U.S. citizens or nationals."

As pointed out in section 1 earlier, I am a "national" but not a statutory "U.S. citizen" or an "individual", and therefore it would constitute fraud and perjury in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#) to complete and submit this form.

2. Form W-9 is entitled "Request for Taxpayer Identification Number and Certification". Part III of this form requires the applicant to admit under penalty of perjury that they are a "U.S. person". [26 U.S.C. §7701\(a\)\(30\)](#) defines a "U.S. person" as a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 or a statutory "permanent resident" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#). As stated in section 1 earlier, I am NEITHER a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) nor a statutory "permanent resident" (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [8 U.S.C. §1101\(a\)\(3\)](#). Therefore, once again, it would constitute fraud and perjury in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#) to use this form.

Once again, the American who gave you this form is that provided in Section 0 of the form.

WARNING: Recipient is reminded that [28 U.S.C. §2201\(a\)](#) PROHIBITS the federal courts from declaring or presuming any status OTHER than that listed above in the context of federal or state taxes. Only I as the sovereign being may declare and establish my tax and citizenship status, because only I can lawfully exercise my First Amendment right of association and freedom from compelled association in deciding what political group I wish to associate with and thereby have allegiance toward, a domicile within, and protection from. "Domicile" is the origin of ALL of the government's authority to impose an income tax pursuant to [26 U.S.C. §911\(d\)\(3\)](#) and Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954), and only I can determine my domicile.

[26 C.F.R. §301.6109-1\(d\)\(3\)](#) authorizes the issuance of Individual Taxpayer Identification Numbers (ITINs) ONLY to "aliens", and not all "nonresident aliens" are "aliens". I am a statutory "non-resident non-person" and a "national" but not a statutory "citizen" who is NOT an "alien" and therefore am NOT eligible for a Taxpayer Identification Number. I cannot submit an application for such a number without committing criminal perjury and impersonating a "public officer" within the U.S. government in criminal violation of [18 U.S.C. §912](#). If you want to direct me to a form that can be used by a person with all of the qualifications above for lawfully obtaining such a number without committing a crime, please direct me to the proper form, as I am not now aware of any such instrument.

Pursuant to [20 C.F.R. §422.103\(d\)](#) and the back of the Social Security Card itself, Social Security Numbers and Social Security Cards are property of the Social Security Administration (SSA) and must be returned upon request:

Title 20: Employees' Benefits
[PART 422—ORGANIZATION AND PROCEDURES](#)
[Subpart B—General Procedures](#)
[§ 422.103 Social security numbers.](#)

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

The only statutory "persons" or "individuals" who may lawfully be in possession, use, or control of government property are "public officers", trustees, and fiduciaries of the government who are described in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#). These persons all work for a federal corporation called the "United States" ([28 U.S.C. §3002\(15\)\(A\)](#)) as officers of said corporation and public trust. I am NOT such a person nor do I intend or wish or consent to be. By applying for or using such a number, you are compelling me to donate my private property to a "public use" and to a federal franchise without compensation in violation of the United States Constitution's Fifth Amendment takings clause.

*"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;" and to 'secure,' not grant or create, these rights, governments are instituted. **That property for income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.***
[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

It is UNLAWFUL for a private human such as myself to use public property such as a Social Security Number or a Social Security Card for my own personal benefit to the exclusion of the government because it constitutes theft and embezzlement in criminal violation of [18 U.S.C. §641](#). I am not in receipt of any evidence which would authorize me to BECOME a "public officer" or federal "employee" by virtue of applying for or using such a number. Rather, such a person must ALREADY be such officer or employee BEFORE they apply for or use such number. This is mandated by [4 U.S.C. §72](#), which says that all public offices MUST be exercised in the District of Columbia and not elsewhere except as expressly provided by an enactment of Congress. There is no statute authorizing the establishment of the "public offices" that are the subject of the franchise tax called the income tax, which is upon a "trade or business"/"public office" within the U.S. government. The U.S. Supreme Court has also said that Congress CANNOT lawfully establish such offices within a state of the Union in order to tax them:

*"Congress cannot authorize a [privileged] trade or business [as defined in [26 U.S.C. §7701\(a\)\(26\)](#)] within a State in order to tax it."
*[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]**

SECTION 5: LAWS VIOLATED IF YOU USE A TAXPAYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER WITHOUT MY EXPLICIT CONSENT OR PERMISSION IN WRITING

Only "U.S. persons" as defined in [26 U.S.C. §7701\(a\)\(30\)](#), which includes both statutory "U.S. citizens" and statutory "residents" (aliens) may use Social Security numbers.

[26 C.F.R. §301.6109-1\(b\)](#)

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

(1) U.S. persons.

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

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

(a)(30) [United States](#) person

The term "United States person" means -

(A) a [citizen](#) or [resident](#) of the United States,

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

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

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

The term "U.S." as used in the term "U.S. person" is GEOGRAPHICALLY defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) to include only the District of Columbia, meaning the U.S. government, and not the geographical states of the Union. Nowhere in the I.R.C. Subtitle A are states of the Union EXPRESSLY included in the definition of "United States" and therefore it must be presumed that they are purposefully excluded. It therefore constitutes CONSTRUCTIVE FRAUD to associate me with being a "U.S. person" or with the duties of a "U.S. person" by associating me with a federal identifying number when nowhere is the place of my domicile included in the definition of "U.S." within Internal Revenue Code Subtitle A, and you aren't allowed to "assume" anything without violating due process of law and causing the government to become a religion in violation of the First Amendment to the United States Constitution. Any "presumption" that you can't support with evidence amounts to the equivalent of religious faith, and no officer of the government or "withholding agent", whether voluntary or working for pay, may lawfully engage in an act of religion without violating the Constitution.

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

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

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

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

IRS Form 1042-S Instructions indicate the circumstances under which identifying numbers are absolutely mandatory, and all of them involve federal privileges and franchises that I am NOT engaged in. If you think I am engaged in a federal franchise, please describe exactly WHICH one of the below franchises I am specifically engaged in and provide the specific statute that mandates someone with my status to provide such a number. Otherwise, your request is illegal:

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

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

- Any recipient whose income is effectively connected with the conduct of a trade or business ["public office" per 26 U.S.C. §7701(a)(26)] in the United States [District of Columbia per 4 U.S.C. §72 and 26 U.S.C. §7701(a)(9) and (a)(10)].
Note. For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States [per [26 U.S.C. §894](#)], unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.
- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.
- Any QI [Qualified Intermediary per 26 C.F.R. §1.1441-1(e)(5)].
- Any WP [Withholding Partnership per 26 C.F.R. §1.1441-5(c)] or WT [Withholding Trust per 26 C.F.R.

§1.1441-5(c)].

- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a "trade or business"].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

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

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

If it is a violation of [42 U.S.C. §408\(a\)\(8\)](#) to compel the use of Social Security Numbers and I DO NOT consent to use them:

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

(a) In general
Whoever -...

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

If you use a government issued identifying number against me without my consent or permission, you are also committing identity theft and thereby violating the following statutes:

1. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#): Evidence, Procedure, and Certification for payments
2. [42 U.S.C. §408\(a\)\(7\)](#): Penalties.
3. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features, and information
4. [18 U.S.C. §1028A](#): Aggravated Identity Theft
5. [18 U.S.C. §654](#): Anyone who uses a public number in connection with your private property without your consent is guilty of conversion.
6. [18 U.S.C. §1001](#): Materiality. Failing to give full disclosure of the terms and conditions of a federal franchise.

For further information about how the government prosecutes identity theft described above, see:

U.S. Attorneys Bulletin, Volume 53, No. 1, Jan. 2006: <http://famguardian.org/Publications/USAttyBulletins/usab5301.pdf>

SECTION 6: WARNING ABOUT USING IDENTIFYING NUMBERS ON INFORMATION RETURNS OR OTHER GOVERNMENT FORMS

WARNING TO RECIPIENT!: Any document, form, or information in your possession which associates a federal government issued identifying number with the submitter of this form is knowingly false and fraudulent. Please immediately:

1. Correct your records to remove all such FALSE numbers.
2. Cease and desist filing of information returns containing such numbers. Information returns include IRS Forms W-2, 1042s, 1098, 1099, and K-1. Pursuant to [26 U.S.C. §6041\(a\)](#), all such information returns may only lawfully be submitted against persons who are engaged in a "trade or business", which is then defined as "the functions of a public office" in the U.S. government pursuant to [26 U.S.C. §7701\(a\)\(26\)](#). I am not now and never have lawfully been engaged in a "public office" within the U.S. Government.
3. Send in corrected information returns which remove the false identifying number associated with me and change the amount of earnings reported that are connected to a "trade or business" to ZERO. If you want detailed instructions for corrected false information returns, see:
 - 3.1. [Correcting Erroneous Information Returns](#), Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2. [Correcting Erroneous IRS Form 1042's](#), Form #04.003
<http://sedm.org/Forms/FormIndex.htm>
 - 3.3. [Correcting Erroneous IRS Form 1098's](#), Form #04.004
<http://sedm.org/Forms/FormIndex.htm>
 - 3.4. [Correcting Erroneous IRS Form 1099's](#), Form #04.005
<http://sedm.org/Forms/FormIndex.htm>
 - 3.5. [Correcting Erroneous IRS Form W-2's](#), Form #04.006
<http://sedm.org/Forms/FormIndex.htm>

If you do not do the above immediately, you could be the subject of a criminal complaint against the recipient of this form based on all the violations of law resulting from fraudulent or compelled use of government issued identifying numbers described herein. That criminal complaint may also include a complaint under [26 U.S.C. §7206](#) and [7207](#), which make it a crime to file knowingly false information returns. These returns are false in my case because I AM NOT engaged in the "trade or business" federal franchise and because I am not eligible for, do not consent to use, and have terminated unlawful participation in all government programs that would issue a government number or convey any kind of government benefit whatsoever to the Submitter.

SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RELATION TO THE (DE FACTO) GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. Submitter is protected by the [Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B](#), which mandates that the state may not compel me to violate my religious beliefs or laws ([Laws of the Bible](#), Form #13.001; <https://sedm.org/Litigation/09-Reference/LawsOfTheBible.pdf>).
3. The terms of the trust indenture constraining this delegated authority are found in the [Holy Bible Trust Indenture](#). The terms of that trust indenture are exhaustively enumerated in the following document:
[Delegation of Authority Order from God to Christians](#), Form #10.008
<http://sedm.org/Forms/FormIndex.htm>

4. Under the terms of the [Holy Bible Trust Indenture](#), Submitter has NO DELEGATED AUTHORITY to:
- 4.1. Contract with or conduct any kind of commerce with any government other than God's government on earth. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

"You shall make no covenant with them [foreigners], nor with their [pagan government] gods [or judges]. They shall not dwell in your land [and you shall not dwell in theirs] by becoming a "resident" in the process of contracting with them], lest they make you sin against Me. For if you serve their gods [under contract or agreement], it will surely be a snare to you."

[Exodus 23:32-33, Bible, NKJV]

*"It is our true policy to **steer clear of permanent alliances** [contracts/covenants] with any portion of the foreign world."*

[George Washington, Farewell Address]

*"Peace, commerce, and honest friendship with all nations – **entangling alliances [contracts, covenants, treaties] with none.**"*

[Thomas Jefferson, First Inaugural Address, March 4, 1801]

- 4.2. Act as a "public officer" or agent of the government in any capacity, and especially in the context of the "trade or business" franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from him and not any man. See section 2.1 in the above document and Luke 16:13.
5. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.
6. Any express or implied agreements or contracts between the Submitter and the de facto government must be deemed to have been undertaken without delegated authority and are therefore null and void ab initio.

"All persons dealing with public officers [or Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers."

[State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938)]

"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 409. [ditto for officers of Heaven]

[Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917)]

"Where an executive officer, under his misconstruction of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (cites omitted)."

[United States v. Mott, 37 F.2d 860, 862 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931)]

"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at 913.

[Youngblood v. United States, 141 F.2d 912 (6th Cir. 1944): Action to compel recorder to record tax liens]

"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384.

[Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947)]

7. Any contracts entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
8. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA Form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:
[Resignation of Compelled Social Security Trustee](#), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>
9. Submitter reserves all his/her God given unalienable rights pursuant to [U.C.C. 1-308](#) and its predecessor, U.C.C. 1-207, and [U.C.C. 1-103](#).
10. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the [Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97](#).
11. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.
[Legal Notice of Change in Citizenship/Domicile Records and Divorce From the United States](#), Form #10.001
<http://sedm.org/Forms/FormIndex.htm>
12. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the [Fair Debt Collection Practices Act, 15 U.S.C. §1692g\(b\)](#) and [U.C.C. 3-501](#).
13. Recipient is reminded that if the government can enact anything requiring all contracts with the government to be in writing, then I have the

equal right to enforce the same requirement upon the government by giving reasonable notice of the existence of such requirement.

"Every man is supposed to know the law. A party who makes a contract with an officer [of the government or of God's government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."
[Clark v. United States, 95 U.S. 539 (1877)]

SECTION 8: YOU ARE NOT EMPOWERED TO PRACTICE LAW ON MY BEHALF OR MAKE LEGAL DETERMINATIONS ABOUT MY STATUS

I do not consent to allow you, the Recipient of this form, to practice law on my behalf, to represent me legally, or make any legal determinations about my status other than those already indicated here under penalty of perjury. You MUST accept what I tell you about my status under penalty of perjury and presume that it is truthful and accurate. Please DO NOT:

1. Contact the IRS to get them to contradict what I tell you here, because they are not authorized to determine my status, they have no personal knowledge of my circumstances and therefore cannot act as a witness, and because nothing they say or print is trustworthy by their own admission! See and rebut:

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

"Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.' 26 C.F.R. §601.201(k)(2). [. . .] Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS."

[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group, p. 34]

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors..."

While a good source of general information, publications should not be cited to sustain a position."

[Internal Revenue Manual, Section 4.10.7.2.8 (05-14-1999)]

2. Approach me with legal counsel or an attorney intent on contradicting what I state here under penalty of perjury. He or she does not have personal knowledge of my circumstances and therefore is not a competent witness, and I do not empower him or her to "represent me". Furthermore, the courts say that you cannot rely on legal counsel to determine your status. See the above Reasonable Belief About Income Tax Liability, Form #05.007 for details. We are a society of laws and not men and each person is the only person who can or should read and apply the law to their own specific circumstances:

"But it must be remembered that all are presumed to know the law [the Internal Revenue Code, which is municipal law for the District of Columbia], and that whoever deals with a municipality [e.g. the District of Columbia, also called the "United States"] is bound to know the extent of its powers. Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss."

[San Francisco Gas Co. v. Brickwedel, 62 Cal. 641 (1882). See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.app. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]

3. Tell me you have a "policy" to disregard or contradict what appears here. Corporate or private policy cannot and does not supersede the requirements of enacted law nor can it advance the CRIMINAL activities that would result from disregarding or disobeying the laws cited herein. I am NOT interested in your "policy", but only in doing what the law allows and requires both me and you to do or not do in this circumstance. I WILL NOT help you violate the laws clearly documented here by applying for or using government issued identifying numbers, regardless of what your "policy" is. I am a law abiding American who scrupulously reads and obeys all laws that apply to the jurisdiction I am in. Are you?

I am willing, able, and eager to be educated by your legal counsel if you believe anything here is incorrect. If I am proven incorrect with court admissible evidence signed under penalty of perjury for which the witness agrees to take personal responsibility, I will change my testimony on this form, but not before. The only thing I want to talk about, however, is the law. I am not interested in what the "policy" of the recipient is because I don't and won't govern my life by "policy" or even "public policy" disguised as de facto law. I must obey the laws of my God, which say that I can't contract with, do business with, be a "resident", "citizen", or domiciliary of, or pay money to any government, which it calls "the Beast" in Rev. 19:19.

"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."
[Exodus 23:32-33, Bible, NKJV]

"You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My commandments]."
[Exodus 20:3, Bible, NKJV]

"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [for any man-made kingdom other than God's Kingdom] makes himself an enemy of God."
[James 4:4, Bible, NKJV]

I am protected in the above pursuits by the First Amendment to the United States Constitution and the Religious Freedom Restoration Act, [42 U.S.C. Chapter 21B](#). It is my right and my religious duty under God's laws to have the status and the standing described herein.

AFFIRMATION

Submitter signature:

I declare by unsworn affirmation from without the "United States", and in

Date signed:

| | | | |
|--|---|--|--|
| | <p>accordance with 28 U.S.C. §1746(1) that the facts provided in this section are true, correct, and complete to the best of my knowledge and belief.</p> <p>_____</p> <p>Signature, Agent, Fiduciary, Trustee of God, "on" but not "in" the land</p> | | |
|--|---|--|--|

FREE REFERENCES AND RESOURCES:

| | |
|---|---|
| <p><u>Family Guardian-Taxation page:</u> http://famguardian.org/Subjects/Taxes/taxes.htm</p> <p><u>Liberty University:</u> http://sedm.org/LibertyU/LibertyU.htm</p> <p><u>Why Domicile and Becoming a "Taxpayer" Require Your Consent:</u> http://sedm.org/Forms/FormIndex.htm</p> | <p><u>Why You are a "national", "state national", and Constitutional but not Statutory Citizen (pamphlet):</u> http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</p> <p><u>Great IRS Hoax (book):</u> http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</p> <p><u>Federal and State Tax Withholding Options for Private Employers (pamphlet):</u> http://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf</p> |
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